



LG 03/2021

1 October 2021

Elected Members Expenses and Public Registers

Dear Chief Executive,

I am directed by Peter Burke TD, Minister of State for Local Government and Planning, to refer to payments made to elected members of local authorities and associated statutory reporting requirements under sections 141 and 142 of the Local Government Act 2001, as amended by the Local Government Reform Act 2014

As you will recall, new Regulations were given effect from 1 July 2021 that introduced major reforms to the remuneration and expenses of elected members. These reforms rebalanced financial supports away from expenses allowances in favour of more normalised, taxable salaried income.

With the easing of COVID-19 restrictions, it can be expected that there will be a resumption of attendances at conferences and training events by elected members as well as a resumption of physical meetings of outside bodies to which members have been appointed under section 141 of the 2001 Act. It is timely therefore to remind local authorities that the terms and conditions that applied pre-July 2021 in relation to expenses payments to members continue to apply under the revised arrangements. The main points that apply in relation to payments to members are summarised below:

Outside Bodies

- Section 141(1A) of the Local Government Act 2001 places a statutory obligation on all members appointed to represent their local authority on outside bodies to notify their local authority, within 15 days of the end of each 3 monthly period, of all attendances by the member at meetings of the body concerned and any payments made by or on behalf of that body to the member during that period.



- Each member appointed to an outside body must present a report to their local authority on the activities and operation of that body annually or at any other time if so requested by resolution or the Cathaoirleach.
- Each local authority must maintain a public register of all attendances and payments to which section 141 relates. If a member has not provided returns to the local authority then this should be noted on the public register for each 3 monthly period.

Travelling and Subsistence Expenses Paid by Local Authorities

- Where it is practicable to travel by bus or rail, the allowance to be paid shall not be greater than the first class (or equivalent) fare payable in respect of the journey concerned.
- Where a member uses a private car for the purpose of a journey for which the use of public transport would have been practicable, the travelling expenses allowance to be paid to the member shall not exceed the cost of public transport.
- 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.
- A local authority shall not pay more than one allowance to a member in respect of the same journey and shall not pay any allowance to a member in respect of any journey, or part of a journey, in respect of which an allowance is paid by, or is payable by, or is claimed from, another public authority.
- Where a member attends more than one work related function on the same day the distance in respect of which an allowance may be paid shall be the shortest overall route that he or she could reasonably be expected to travel.
- Where a member who attends a work related function, returns home and then travels again on the same day the total travel and subsistence allowances to be paid shall be the lesser of –
 - the amounts payable on the basis of the actual journeys and periods of absence in connection with the said matters, or



- the amounts which would be payable if the member did not return to his or her official residence.
- A local authority shall not pay any travelling or subsistence expenses allowance or recoup any cost to a member in respect of an expense which has been paid or recouped 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 work related function for more than five hours and where a meal is provided by the host or by any other party then no subsistence allowance is 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.
- An overnight domestic subsistence allowance will not generally be payable in respect of attendance at an event that is within 100 km of a member's home or headquarters (whichever is the lesser).
- Where a claim in respect of travelling or subsistence expenses includes a claim for recoupment of costs incurred, the claim shall be accompanied by all relevant receipts, tickets or other appropriate vouchers in respect of such costs.
- A local authority shall not make an expenses payment unless a claimant has furnished such supporting documentation as the local authority may require (such as proof of attendance at the event for which expenses are claimed).
- Additional requirements are in place, underpinned by regulations, in respect of attendances at conferences and training events. These are set out under Part V of the Appendix to circular LG 04/2019 that issued on 5 July 2019. These additional requirements are also set out in the appendix to this circular (with updated references to the 2021 Regulations).
- Each local authority must maintain a public register of all attendances and payments under section 142 and 143 of the 2001 Act and this should be updated at least quarterly.



The purpose of expenses allowances is to support members by offsetting reasonable costs incurred by them in the course of carrying out official duties and fulfilling their representational role in relation to local government functions. Members may also attend certain training events and conferences during the year subject to specific requirements being met and general rules in relation to travel and subsistence being abided by. Any unnecessary travel undertaken outside of what is allowed for under Regulations and directions must be borne at a member's own expense.

Regulations and directions on the claiming of expenses should always be read in the context of the ethical framework for local government service set out under Part 15 of the 2001 Act and the Code of Conduct for Councillors issued thereunder. The public is entitled to expect conduct of the highest standards from all of those involved in the local government service and there is a statutory duty on all in the local government service to maintain proper standards of integrity, conduct and concern for the public interest. A copy of the Code of Conduct is available on the SIPO website at the link below:

<https://www.sipo.ie/acts-and-codes/codes-of-conduct/local-authority-members/Code-of-conduct-for-councillors.pdf>

A copy of this circular is available on the Sharepoint system, and you are asked to please ensure that it is circulated to each member of your local authority and relevant employees dealing the maintenance of public registers.

Any queries in relation to this circular may be directed to Jeanette Young at jeanette.young@housing.gov.ie, 01 888 2728, or to Gary McGuinn at gary.mcguinn@housing.gov.ie, 01 8882800.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Diarmuid O'Leary', written over a horizontal line.

Diarmuid O'Leary
Principal Officer
Local Government Governance and the Elected Member

c.c. AILG, LAMA



APPENDIX I

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 Guidelines complement the 2021 Regulations by identifying best practice in 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 provided by local authorities for attendance at conferences, seminars, or other meeting or event



- (1) Regulation 10 of the 2021 Regulations set the maximum amount that can be provided by a local authority for attendance at events by councillors at €700 per annum.
- (2) The maximum amount for a local authority calculated in accordance with article 11 should in no way be interpreted as being a target amount, or an amount deemed to be appropriate for a local authority in any year. 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 under section 142, a councillor is required in all circumstances to –
- a) attend that event and participate in the proceedings to the greatest extent possible, and
 - b) submit a written report within 15 days to the Cathaoirleach, who shall submit the report to the next ordinary meeting of the council. The report must indicate the nature of the meeting and contain a summary of the proceedings. This report shall be made available free of charge on request to any member of the public; for this purpose it may be put on the local authority's website. The requirements in relation to reports by attendees and making the report available to the public are in large part new requirements under section 142(5)(f) (as amended) and section 142(5)(fa).
- (2) The Minister considers that default arrangements should be for the report from the member and the proceedings to remain available on the local authority's website, with omission only of documentation where clear copyright restrictions so require.



B. Allowances for expenses for attendance at training events

1 Introduction

- (1) Under section 142(5A) of the 2001 Act, as inserted by section 53(1)(d) of the 2014 Act, the provision of allowances for expenses for training is separated from the allowances for expenses for conferences, on the basis that attendance at training events will be of greater advantage to individual councillors and thus to the overall membership of the council and ultimately of greater benefit to the people the councillors represent.
- (2) From 2010, local authorities have been required to adopt a Training and Development Programme for Councillors, the objective of which now will be –
 - a) to adopt a more structured approach to supporting the development needs of councillors so that they can discharge their duties as effectively as possible, and
 - b) to inform decisions by the elected council on the training events for which councillors should be supported.
- (3) The Programme should have regard, inter alia, to –
 - a) the key policy issues and challenges facing the councillors and the local authority generally,
 - b) the stage of the local government term; the training and development needs may be different at the beginning and end of a local government term,
 - c) the profile and experience of the councillors, including the events already attended by councillors generally, and
 - d) The likely resources that will be available to meet training needs under section 142(5A) of the 2001 Act for the development of councillors.

2 Courses for which expenses for attendance may be paid

- (1) Within the context of the overall programme, consideration should only be given to:-
 - a) Attendance at the annual conference of, and specific training events provided by, the Association of Irish Local Government (AILG);
 - b) the need at the beginning of a new local government term for induction courses organised by the local authority itself within the local authority area and by the AILG;



- c) attendance at appropriate events organised by national representative bodies for functions for which local authorities have responsibilities. The bodies must have a remit in relation to the relevant functional area, and represent relevant bodies or individuals active in relation to that function across a range of matters other than provision of training. Examples would include the IPI and RIAI in relation to planning functions;
 - d) programmes of education and training which relate to functions for which local authorities have responsibilities and which are validated by Quality and Qualifications Ireland, the body established by the Qualifications and Quality Assurance (Education and Training) Act, 2012, (formerly FETAC and HETAC courses). This is to ensure that the training is externally accredited or validated, and includes courses and training programmes provided by a wide range of educational bodies;
 - e) the possible inclusion of structured training or educational courses that would lead to or contribute to qualifications of relevance to the functions of the local authority and of councillors. This could include, for example, distance or on-line courses leading to the award of qualifications which are recognised within the National Framework of Qualifications; and
 - f) such other training which may be approved by the Minister from time to time. The Minister, in the development of a training regime for elected members (see below) will assess the programmes or bodies that contribute to the training and/or continuous professional development of elected members. Training provided by the Institute of Public Administration in relation to local government is hereby approved by the Minister for the purposes of this provision.
- (2) Consideration may also be given to the annual seminars and conferences of Local Authority Members Association (LAMA). Normally, 2 are arranged per annum, and attendance will be limited to 2 events per annum organised by LAMA.
- (3) For educational programmes identified at subparagraphs (2)(d) and (e) above at Level 6 and above in the National Qualification Framework, the local authority should pay a proportion only of the course fees where these are in excess of €500 per annum, and should in no case pay a contribution in excess of €1,500 per annum. Payment should be made annually in arrears following satisfactory evidence that all examinations have been passed and the elected member is eligible to progress to the next stage of the course, were the course is not completed. The payment of a contribution only of such course fees reflects the expectation that qualifications at Level 6 and above will be of benefit to the elected member outside his or her role as an elected member.



- (4) While the manner in which the Programme is prepared is a matter for local authorities, it is suggested that it could be prepared in the first instance with the assistance of relevant personnel in the local authority.

4 Further training that may be provided for

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

5 Training and development by local authorities

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