

Information on the Parliamentary Standard Allowance and End of Year Statements 2018

Summary

The End of Year Statement is a record of the total Parliamentary Standard Allowance (PSA) paid to Members annually. The period being reported on is –

Dáil	Seanad
1 January 2018 to 31 December 2018	

The PSA is an annual allowance paid monthly to Members and is made up of two separate allowances, Travel and Accommodation (TAA) and Public Representation Allowance (PRA). TAA is paid to TDs and Senators only while PRA is paid to TDs, Senators and Ministers. The PSA provides that at the end of each relevant period (normally, a calendar year) Members certify the amount they spent.

The statements detail the final reconciled payments to Members at applicable rates for the period that they were a TD, Senator or Minister within that relevant period.

Travel and Accommodation Allowance

The Travel and Accommodation Allowance (TAA) is based on the distance to Leinster House from the Member's normal place of residence. In a non-election year, payment is verified by attendance in Leinster House for 120 days annually. Members must repay 1% of the allowance for each day less than the required number. Members may also voluntarily repay any amount of TAA.

The required amounts of attendance for the full year in 2018 for both Houses are as follows:

House	Relevant Period	Required Attendance
Dáil	1 January 2018 to 31 December 2018	120 Days
Seanad		

Two Senators elected in April 2018 were required to record attendance of 82 days from 27 April 2018 to 31 December 2018. One TD became a Minister on 16 October 2018 and was required to record attendance of 95 days from 1 January 2018 to 15 October 2018. One Minister became a TD on 12 October and was required to record 27 days attendance from 12 October 2018 to 31 December 2018.

In this period, all but **8** Members achieved their full attendance. Refunds of **€9,737.16** have been received from Members who did not achieve their full attendance. A total of **€698.00** was repaid under the Travel and Accommodation Allowance on a voluntary basis by **2** Members. The Total Travel and Accommodation Allowance refund was **€10,435.16**.

In this period, **6** Members opted to waive some or all of their Travel and Accommodation Allowance.

Public Representation Allowance

The Public Representation Allowance (PRA) covers expenses such as office and other associated costs as specified in the Regulations. In 2018, Members nominated to be paid either the maximum vouched allowance or a lower amount, also fully vouched.

The annual rates are:

Position	Allowance Maximum
TD	€20,350
Minister	€16,000
Senator	€12,225

Members receiving this allowance must repay any unexpended amounts. Members who incurred less expenditure than the allowance they received repaid the unspent balance.

Members who chose to be paid an amount less than the maximum of this allowance, but had a higher expenditure, may seek an additional payment to cover the extra expenditure. The total of the additional amount and the initial payment cannot exceed the maximum of the allowance.

House	Relevant Period
Dáil	1 January 2018 to 31 December 2018
Seanad	

49 Members repaid amounts to the Houses of the Oireachtas Service totaling **€156,531.23** .

1 Member claimed an additional amount of **€1,150.00** in this period.

In this period, **11** Members opted to waive some or all of their Public Representation Allowance.

All Members who were paid any amount of PRA are eligible for audit. The audit process of the 2018 PRA will be conducted by independent auditors. Members are responsible for retaining all receipts and vouchers for a period of five years for inspection under audit. At least 10% of Members may be audited each year. Members are selected for audit, on a random basis, by an independent auditor.

The independent audit for the payments of PRA in 2018 should commence in Q3 2019. The draft audit report should be ready for presentation to the Management Board and Audit Committee and thereafter the revised PRA Guidelines to the Commission in late 2019 or early 2020.

Additional Information

The Oireachtas (Allowances and Facilities) Regulations, 2010 (SI 84/2010) and the Oireachtas (Allowances and Facilities) Regulations, 2013 (SI 149/2013) set out the provisions of the Parliamentary Standard Allowance (PSA). The applicable amounts were amended in the Oireachtas (Allowances and Facilities) Regulations, 2013 (SI 149/2013)

The Parliamentary Standard Allowance has two elements:

1. Travel and Accommodation Allowance (TAA)
2. Public Representation Allowance (PRA)

Both Allowances are paid together in a single monthly sum, in arrears. The expenses system is such that the annual PSA is paid monthly and adjustments are made at the end of the financial year. Such adjustments are necessary due to a range of generic reasons such as;

- Recording attendance for less than the required number of days for the full payment of the TAA and repaying the 1% paid as required under the Regulations,
- Certifying expenditure of a lower amount than was received in expenses for travel and accommodation
- Choosing an amount of PRA at the start of the year and certifying less than that amount in expenses where expenses are lower than the allowance received.

The TAA covers the costs of travel to and from Leinster House, accommodation where applicable and, for TDs, travel. The Allowance is based on twelve bands depending on the distance to Leinster House from the Members normal place of residence by the shortest practicable route. It also includes a fixed accommodation allowance. This Allowance does not apply to Ministers or Ministers of State. Members are paid the same amount, at the band rate applicable to a TD or Senator for the period they were a TD or Senator. Changes to the band are made where Members notify the Service of a change in distance from Leinster House or waive any particular amounts of the allowance.

Payment of this Allowance is verified by attendance at Leinster House and these records are published on the website on a monthly basis. Members must attend a minimum of 120 days annually to receive full payment of the TAA (i.e. 80% of a maximum of 150 days). Members who did not reach this number of attendances have to repay 1% of the amount of the allowance paid for each day below the required number of 120 days.

The PRA is payable to all TDs, Ministers and Senators at rates applicable to each office. Members may have opted for either the maximum of the allowance or a lower amount. Members were paid the same amount for the period they held office at the relevant rates.

At the end of each period, Members must certify that the amounts they received were applied in respect of expenses incurred in the performance of their duties as a Member.