

## Information on the Parliamentary Standard Allowance and End of Year Statements 2016

### Summary

The End of Year Statement is a record of the total Parliamentary Standard Allowance (PSA) paid to Members annually. There are two separate periods to report on in 2016 –

Dáil	Seanad
1 January 2016 to 3 February 2016	1 January 2016 to 24 April 2016
26 February to 31 December 2016	25 April 2016 to 31 December 2016

The PSA is an annual allowance paid monthly in respect of travel to Leinster House, accommodation, travel of TDs and public representation expenses relevant to the office of TD, Minister or Senator at the rate applicable to each position. The scheme 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 pro rata amounts of attendance in the two separate periods in 2016 for both Houses are as follows:

House	Relevant Period	Required Attendance
Dáil	1 January 2016 to 3 February 2016	11 Days
Seanad	1 January 2016 to 24 April 2016	38 Days

In this period, **124** Members achieved their full attendance. Refunds of **€10,634.60** have been received from Members who did not achieve their full attendance. A total of **€108.00** was repaid under the Travel and Accommodation Allowance on a voluntary basis by **1** Member.

House	Relevant Period	Required Attendance
Dáil	26 February to 31 December 2016	101 Days
Seanad	25 April 2016 to 31 December 2016	82 Days

In this period, all but 7 Members achieved their full attendance. Refunds of **€2,322.40** have been received from those Members. A total of **€3,580.35** was repaid under the Travel and Accommodation Allowance on a voluntary basis by **4** Members.

## Public Representation Allowance

The Public Representation Allowance (PRA) covers expenses such as office and other associated costs as specified in the regulations. In 2016, Members nominated to be paid either the maximum vouched allowance or a lower amount, also fully vouched.

The annual rate is as follows:

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 2016 to 3 February 2016
Seanad	1 January 2016 to 24 April 2016

**50** Members repaid amounts to the Houses of the Oireachtas Service totalling **€37,081.17**.

No Members claimed additional amounts in this period.

House	Relevant Period
Dáil	26 February to 31 December 2016
Seanad	25 April 2016 to 31 December 2016

**62** Members repaid amounts to the Houses of the Oireachtas Service totalling **€152,693.74**.

**2** Members claimed additional amounts totalling **€12,906.46** in this period.

All Members who were paid any amount of PRA are eligible for audit. The audit process of the 2016 PRA will be conducted by independent auditors, Mazars. 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 audit for the Parliamentary Standard Allowance will be conducted by Mazars. This will commence shortly. The report will be presented to the Commission later in 2017.

## **Additional Information**

The Oireachtas (Allowances and Facilities) Regulations, 2010 (SI 84/2010) and the Oireachtas (Allowances) (Amendment) Regulations 2012 (SI 37/2012) 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 Travel and Accommodation Allowance covers the costs of travel to and from Leinster House, accommodation where applicable and, for TDs, travel. The allowance is based on twelve bands of 30km 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 Public Representation Allowance 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.