

## Information on the Parliamentary Standard Allowance and End of Year Statement 2023

### Summary

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

Dáil	Seanad
1 January to 31 December 2023	1 January to 31 December 2023

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 relevant period for both Houses are as follows:

Member Category	Required Attendances	From	To
TD (including Leas Ceann Comhairle)	120	1 January	31 December
Incoming Minister	4	1 January	12 January
Outgoing Minister	116	12 January	31 December
Elected Senator (including Cathaoirleach and Leas Cathaoirleach)	120	1 January	31 December

Pro-rated amounts of attendance were applied where Members changed office or role such as election to the Seanad or change in Ministerial role.

In this period, all but **5** Members achieved their full attendance. Refunds of **€7,862.95** have been received from Members who did not achieve their full attendance. A total of **€695.75** was repaid under the Travel and Accommodation Allowance on a voluntary basis by **2** Members. The total amount

of Travel and Accommodation Allowance refunded was **€8,558.70**.

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 the relevant period of 2023, Members nominated to be paid either the prorated maximum vouched allowance or a lower amount, also fully vouched.

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

<b>House</b>	<b>Relevant Period</b>
<b>Dáil</b>	1 January 2023 to 31 December 2023
<b>Seanad</b>	01 January 2023 to 31 December 2023

**50** Members repaid unspent amounts to the Houses of the Oireachtas Service totaling **€112,197.65**.

1 Member claimed additional funds in 2023.

In this period, **6** 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 2023 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 2023 commenced in Q2 2024. 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 2024.

### **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. The adjustments are necessary due to a range of 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, and
- Choosing an amount of PRA at the start of the year and certifying that the amount spent was lower than the amount received.

The TAA covers the costs of travel to and from Leinster House, accommodation where applicable and, for TDs only, constituency travel. The Allowance is based on thirteen 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. 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 costs incurred in the performance of their duties as a Member.