

# **Parliamentary Activities Allowance Guidelines for Independent members**

*Ministerial and Parliamentary Offices Act 1938  
as amended*



**Coimisiún um Chaighdeáin in Oifigí Poiblí**  
**Standards in Public Office Commission**

**Más mian leat comhfhreagras agus foirmeacha as Gaeilge a fháil le do thoil déan  
teagmháil linn**

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## **1 Introduction**

- 1.1 The payment of an annual allowance (which was known as the Party Leaders Allowance) to one or more leaders of parliamentary parties has been provided for and regulated in a succession of Acts beginning with the Ministerial and Parliamentary Offices Act 1938. Party leaders are required to furnish to the Standards in Public Office Commission (the Commission) an annual statement of expenditure from the allowance.
- 1.2 A similar allowance became payable to independent members of the Dáil and Seanad under the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2001. Independent members were not required to furnish an annual statement of expenditure.
- 1.3 The Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 reduced the level of payments and for the first time provided that independent members are now required to furnish to the Commission an annual statement of expenditure. The allowance is now known as the Parliamentary Activities Allowance (PAA).
- 1.4 The 2014 Act provides that the Commission may prepare and publish guidelines for the purpose of providing practical guidance to parliamentary leaders of qualifying parties, independent members and personal representatives relating to the application and operation of the legislation.
- 1.5 The following guidelines are aimed at independent members who are required, for the first time, to furnish statements of expenditure to the Commission. They set out the main requirements of the legislation and in particular the steps to be taken by an independent member in furnishing to the Commission statements of expenditure from the Parliamentary Activities Allowance paid to the independent member.
- 1.6 Separate guidelines have issued to parliamentary leaders of qualifying parties.

## **2. Commencement**

- 2.1 The relevant provisions of the 2014 Act came into operation on 1 July 2014. Statements of expenditure will cover full calendar years.

## **3 Calculation of Allowance**

- 3.1 The allowance is payable in relation to expenses arising from the parliamentary activities, including research, of that member. The annual allowance payable to independent members of Dáil Éireann is €37,037 and to independent members of Seanad Éireann it is €21,045.
- 3.2 Any part of the allowance not used during any particular period may be carried forward to the next period.
- 3.3 The allowance is not subject to income tax.

## **4 Adjustment of Allowance**

- 4.1 The Act provides that whenever remuneration in the Civil Service is increased or decreased with effect from a particular day in accordance with agreements or arrangements that have effect on a general basis in the Civil Service (whether or not they also apply in relation to persons employed other than in the Civil Service), the allowances payable under the Act are increased or decreased accordingly on and from that day by the same proportion.

## **5. Claiming the allowance**

- 5.1 The allowance is payable monthly in arrears for each week the independent member was, at any time during that week, a member of the Dáil or Seanad.
- 5.2 The allowance needs to be claimed after it becomes due. If an allowance payable in respect of a particular period is not claimed (or only partly claimed) within 6 months of becoming due, the allowance due in respect of that particular period will cease to be payable.

## **6 Repayment of Allowance**

- 6.1 If, following a general election or bye-election, an independent member is not re-elected as an independent member then the member must repay any allowance that remains unspent. The repayment must be repaid by 30 April of the year following the payment of the allowance.
- 6.2 If the relevant allowance is not repaid, it can be recovered as a simple contract debt in any court of competent jurisdiction.

## **7 Allowable expenditure**

- 7.1 Independent members may spend the allowance on items/matters arising from parliamentary activities. Certain allowable categories of expenditure have been prescribed in the Act. The Minister for Public Expenditure and Reform (The Minister) has the right to extend the categories but has not done so. Allowable expenditure includes expenditure on the following categories –
- a) the provision of technical or specialist advice likely to be required in connection with legislative proposals or potential parliamentary initiatives,
  - b) research and training,
  - c) policy formulation,
  - d) the provision of consultants' services, including the engagement of public relations consultants,
  - e) polling or public attitude sampling in connection with parliamentary debates or initiatives, and
  - f) entertainment.
- 7.2 The Commission would suggest that independent members should be conscious of the need for strict economy for expenditure on entertainment which should only be incurred when there is a clear business need. Records should be kept of the nature of the business and the persons availing of the hospitality (including the members themselves).

## **8 General conditions**

- 8.1 The allowance may not be applied in relation to an expense that is otherwise reimbursed or provided for.
- 8.2 The funding received may not be applied to, or be used to recoup, election (e.g., Dáil, Seanad, European, Presidential or local) or referendum expenses.
- 8.3 The allowance will not be payable to an independent member for any period the independent member holds the office of Ceann Comhairle.
- 8.4 The allowance will not be paid to an independent member if the member has not furnished the statement and auditor's report referred to in paragraph 9.4 (below), or the statement is not compliant with the Act and the member has not remedied it when requested to do so.

## **9 Statement of Expenditure**

- 9.1 As soon as may be, but before 30 April in the following year, an independent member must prepare, or cause to be prepared, a statement of any expenditure from the allowance paid to the member in respect of the previous year. The deadline of 30 April will be extended by any period for which Dáil Éireann stands dissolved which coincides with that period.
- 9.2 Where an independent member in receipt of an allowance dies, his or her personal representative must prepare, or cause to be prepared, the relevant statement by the relevant deadline.
- 9.3 The statement must comply in respect of its form and content with the sample statement in the appendix to these guidelines. Members should retain adequate records as evidence of the expenditure and of its purpose.
- 9.4 The independent member shall cause the statement to be audited by a public auditor and shall furnish the statement and the auditor's report to the Commission. The form of the auditor's report shall be as set out in part 5 of the sample statement in the appendix to these guidelines.

## **10 Review by Commission**

- 10.1 The Commission will consider every statement and auditor's report furnished to it in accordance with paragraph 9.4 (above) and, where it considers it appropriate to do so, shall furnish a report in writing to the Minister on any matter arising in relation to such statement or report.
- 10.2 If the Commission finds a minor error or omission in the statement, the Commission will give the member (or the person who furnished the statement where appropriate) 14 days to correct it.

- 10.3 If the Commission is of the opinion that the statement does not comply with the Act, it will furnish to the person by whom the statement was furnished a written notice containing details of the non-compliance. The Commission will inform the person that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notice issued to that person and that any such comments will be considered by the Commission before considering the matter further.
- 10.4 Where the person to whom a notice issues under paragraph 10.3 furnishes to the Commission his or her comments on the matter referred to in the notice within the period referred to in paragraph 10.3 the Commission shall have regard to the said comments.
- 10.5 Where, following consideration of any comments received by the Commission under paragraph 10.3 or where the person to whom a notice issued fails to make any comments, and the Commission continues to be of the opinion that there may have been non-compliance with the Act it will forward a report of the matter (together with any relevant information) to the Minister and the Chairman of Dáil Éireann.
- 10.6 The Commission will send a report about each statement and auditor's report to the Minister indicating –
- a) whether they have been made by the specified time limit,
  - b) whether they disclose any expenditure which does not comply with paragraph 8.2 (above),
  - c) whether the statement complies with sections 7, 8 and 9 (above).
- 10.7 The Commission's reports will also be laid before each House of the Oireachtas.
- 10.8 The Commission may make such enquiries as it considers appropriate and may require any person to furnish any information, including documents which the Commission may require for the performance of its functions.
- 10.9 Where a person fails to comply with a requirement made under paragraph 10.8 above the Commission shall
- a) furnish a statement to that effect to the Chairman of Dáil Éireann and the Minister, and
  - b) publish details of the non-compliance on the Commission's website.

## **11 Retention and public inspection**

- 11.1 An independent member and a personal representative who makes, or causes to be made, a statement as set out in section 9 must keep records relating to the statement for a period of not less than 6 years, or such shorter period as the Commission may determine, from the end of the financial year to which the statement relates.
- 11.2 The Commission will retain every statement and auditor's report furnished to it for a period of at least 6 years.

- 11.3 As soon as reasonably practicable after receiving a statement and auditor's report (and the foregoing statement is determined by the Commission to be satisfactory), the Commission will –
- a) make a copy of the statement and the auditor's report, and the Commission's report on the statement, available for public inspection, without charge, on its website and at its principal office during normal working hours, and
  - b) permit any person to take a copy or an extract of either such statement or such report on payment of a fee not exceeding the reasonable cost of copying, at such times and subject to such conditions as the Commission considers appropriate.

## APPENDIX

### Explanatory Notes

#### Statement of Expenditure of "Parliamentary Activities Allowance" 1 January 2023 to 31 December 2023

Ministerial and Parliamentary Offices Act 1938 as amended by the  
Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act, 2014 (the Act)

The independent member should read the Commission's guidelines and, if necessary, request assistance on completion of the form from the Standards Commission secretariat (see telephone numbers at the end of the page).

The independent member should also note the following

- **specific** details must be given, under the individual headings, of the actual matters to which the funding was applied;
- the completed Statement of Expenditure must be accompanied by a report by a Public Auditor as set out at Part 5 of the form;
- the Act provides that no further payment of an allowance under the legislation will be made after 30 April in any year to an independent member who has not furnished a Statement of Expenditure and accompanying Public Auditor's report to the Standards Commission.

***The completed Statement of Expenditure and the Public Auditor's report, should reach the Standards in Public Office Commission, 6 Earlsfort Terrace, Dublin 2, D02 W773, not later than 31 March 2024.***

#### **Standards in Public Office Commission:**

##### **Contact Details:**

Telephone: 01 6395666  
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Twitter: @SIPOCIreland

**Más mian leat comhfhreagras agus foirmeacha as Gaeilge a fháil le do thoil déan teagmháil linn**

**Statement of Expenditure of  
"Parliamentary Activities Allowance"  
1 January 2023 to 31 December 2023**

Ministerial and Parliamentary Offices Act 1938 as amended by the  
Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act, 2014 (the Act)

**Please complete this form in black pen**

**Part 1. Independent member**

Name of independent member: .....

Address: .....

.....

.....

.....

Telephone Numbers: T.....

Email address: .....

**Part 2. Public Auditor**

Name of Public Auditor: .....

.....

Address: .....

.....

Telephone Number: T.....

Email address: .....

### Part 3. Details of Funding Received

1 January to 31 December  
2023

Total funding received under the Act:

.....

Amount of funding brought forward from previous period:

.....

Expenditure (as detailed in attached schedules):

- a) technical or specialist advice .....
- b) research and training .....
- c) policy formulation .....
- d) provision of consultants' services .....
- e) polling or public attitude sampling .....
- f) entertainment .....

Total expenditure

=====

Balance of funding carried forward:

.....

I confirm that

- none of the funding was applied in connection with Dáil, Seanad, European, presidential or local election expenses or in connection with referendum expenses.
- No other claims for funding have been submitted in relation to this expenditure.

Signature:

.....

Date:

.....











<b>f. Expenditure on entertainment</b>
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<b>Details of Expenditure</b>		<b>Amount (€)</b>
<b>Nature of event</b> (e.g. School group refreshments; lunch for OAPs; etc.)	<b>Number attending</b>	
	<b>Total</b>	€

**Part 5.**

**Auditor's report to the Standards in Public Office Commission  
on statement of expenditure of the  
annual allowance paid to an independent member  
under  
The Ministerial and Parliamentary Offices Act 1938  
as amended by  
The Oireachtas (Ministerial and Parliamentary Offices)(Amendment) Act, 2014  
("the Act").**

I am reporting, as required by section 10B of the Act, on the statement of expenditure from the allowance for the period 1 January to 31 December 2023 signed by independent member:

[Name of independent member] .....

I have obtained all the information and explanations I considered necessary for the purposes of my audit.

Proper accounting records have been kept in respect of the said allowance and its disbursement.

The statement of expenditure is in agreement with the accounting records.

In my opinion

- the statement of expenditure properly presents the expenditure of the allowance for the period 1 January to 31 December 2023 and the balance not applied at that date.
  
- the disbursements have been applied to expenses arising out of parliamentary activities as defined in section 10H(1) of the Act.

Signature of Auditor: \_\_\_\_\_

Name of Auditor: \_\_\_\_\_

Company Name: \_\_\_\_\_

Date: \_\_\_\_\_