

Independent Review of the Role and Remuneration of Local Authority Elected Members

Sara Moorhead SC

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Foreword

I was appointed in June 2018 to carry out a review of the Role and Remuneration of Local Authority elected members. I have found it both a worthwhile and interesting experience and I hope this report at the very least commences meaningful discussions as to the role of the Councillor in modern Irish Society. As will be seen from the Report, the perception of the Councillor as to their role in society is that to a large extent they are there to represent the individual constituent.

This was the main outcome of a survey conducted in late 2018. While I did not find that outcome surprising, I did find it worrying. It is apparent from the results of the survey that the representational role including representing constituents in areas where the Councillor could have no real effect on outcome, remains the greatest barrier to the development of a robust and independent Councillor's role.

While I appreciate that there needs to be some structural reform to assist Councillors in the carrying out of their duty and perhaps more devolution to Local Government, none of this can achieve anything if the Councillors themselves do not see their role in policy formulation, governance and representation on external bodies. This is illustrated by some stark statistics in the survey such as that only 5% of survey respondents felt that governance and compliance, including statutory functions, were a priority in their role as Councillors with Respondents indicating that it accounted for 12% of their overall work schedule. Only 27% of Respondents felt that the Community Leadership role of the Councillor was a priority for them with Respondents indicating it accounts for only 15% of their time.

While it is also appreciated that there is upward pressure from constituents to represent them individually, there is a worrying pattern of asking both the Councillor and the TD to make identical representations on the same basis and this practice is preventing the Councillor fulfilling their real role in the local community. Other statistics in the survey are also stark. Some 51% of Respondents felt representing individual constituents was the top priority while 40% of Respondents indicated that they spent most of their time representing individual constituents.

In particular, there is concern that much of the representational role involves form filling for Social Housing, HAP Applications, House Adaptation Grants and HSE Medical Cards. In the survey, they also mentioned pre-planning application meetings and providing assistance to individuals with planning applications. These are all issues in which Councillors have no statutory role.

It is accepted that certain individual constituents do need assistance with applications, particularly more elderly people or people who are not familiar with technology. It is to be hoped that pattern will diminish over time. It is also to be hoped that each Local Authority will make available a readily accessible website with user-friendly applications. However, for as long as the Councillor believes that their primary role is to represent the individual constituent, it is difficult to see any meaningful reform of the role taking place.

In terms of remuneration, I have no hesitation in recommending an increase to Councillors. I accept their submissions that their workload has increased significantly since 2014 even taking into account the reservations I have expressed above. There is a lot of detail in the report as to how that salary will be calculated. It must be borne in mind what is proposed is a very radical change in other aspects of their pay and in particular their expenses regime. I think it must be understood in this day and age that un-vouched expenses except at a minimum level are not acceptable. My recommendation in the report is to reduce the entitlement to un-vouched expenses quite significantly.

My fervent wish is that this report will be used to initiate a discussion of the role of the Councillor in Irish Society. They do much good work and undoubtedly feel frustrated that the abolition of the dual mandate has not resulted in any delineation of the respective role between Councillor and TD. The great frustration for many Councillors is the duplication of the roles. This is a conversation that should be had between Central Government and Local Government with a view to preventing such a duplication. Furthermore, such a duplication is being used by constituents in order to trade one local representative off against another. Clientelism has always been endemic in the Irish electoral system and I am not naïve enough to believe that it is going to be abolished overnight. However, if the electorate wishes to see their local

area operating better, they must invest in permitting their Councillors time to be involved in governance, developing of policy and the development of structures and services at a local level and to reduce down the amount of time that they are required to spend on representational matters.

I would like to take this opportunity to thank the officials in the Local Government Division of the Department of Housing, Planning and Local Government for their invaluable assistance in the preparation of this report. It has been a pleasure to work with them and to see their commitment to the development of a better local government structure in this country.

SARA MOORHEAD S.C.

Executive Summary

Defining the role of councillor is a key objective of this review exercise. Following extensive consultation, including with stakeholders and surveying councillors themselves, the report concludes that the role of councillor entails five main areas of work based on the councillors' reserved functions and position of leadership in the communities they represent. These are:

- Policy making and local authority performance in the delivery of its services
- Oversight, Governance and Compliance of and by the local authority
- Representing the local authority and the community on external bodies
- Community leadership and political advocacy
- Representation of individual constituents, as appropriate

The Review finds that, while no element of the role should be more important than another, the reality is that there is a greater than appropriate emphasis by councillors on the individual representation role. A greater balance, both in terms of work focus and time allocated, between the various elements of the councillor role is to be encouraged and supported.

The ethos of voluntary public service is a long-standing core value of the role of the councillor and publicly accepted part of local elected office. People who put themselves forward to run for public office do so knowing that serving as a local authority elected member involves a significant commitment of time and effort. It is recognised that this commitment grew significantly as a consequence of the 2014 local government reforms.

The office of councillor has traditionally been considered a part-time position, in particular with regard to the range of reserved functions and frequency of official meetings. The evidence gathered in this Review confirms that the role is a part-time one. The membership of elected Councils should reflect the diversity of the communities that are being represented and, as such, be accessible to men and women from diverse socio-economic backgrounds, professional attainment, age

groups, etc. A part-time position better allows for broader participation by people who may wish to make a contribution to local government and the wellbeing of their local community while at the same time balancing other work, educational or family commitments.

While not losing sight of the long-standing tradition of voluntary civic service, a financial support framework has applied over the last two decades that involves a combination of salary-type payments as well as a range of expenses allowances. This system has been periodically amended but has never been comprehensively revised. A common complaint by a number of different stakeholders in this process is that it has now become excessively complex to understand or administer with an over-reliance on travel related remuneration.

The Review therefore strongly recommends a complete overhaul of the financial supports provided for councillors, as follows:

- There should be a rebalancing of financial supports for councillors away from tax-free expenses allowances in favour of more normalised salaried income as applies to other types of office holders
- The salary type payments that councillors currently receive should be consolidated into a single salary payment with a statutory link to an appropriate local authority employee grade (Grade 4 Assistant Staff Officer) that provides a level of remuneration that is consistent with the role of councillors in the local government sector, the responsibilities placed upon them and the part-time nature of the role
- Travel and subsistence related expenses that councillors currently receive for attending meetings should be more consistent with public sector norms and should be simplified so as to place a lesser administrative burden on both councillors and local authorities

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- The requirement for travel accumulated by councillors in the course of attending meetings of outside bodies to be aggregated with local authority travel for the purpose of calculating their progression through the travel expenses bands should be formally abolished. The unique nature of the councillor role and the many different outside bodies on which they may participate means there is no suitable mechanism that can be applied for tracking aggregated travel. It is an excessive administrative burden on councillors, local authorities and outside bodies.
 - The unvouched miscellaneous expenses allowance that councillors currently receive should be replaced with a compulsory vouched expenses allowance (a vouched expense allowance is already available on an optional basis). This is more consistent with the vouched expenses allowances that already apply to other office holders and public sector employees.
 - The retirement age for councillors, which is currently 50, should be adjusted so that it is aligned with the State pension age, as already applies to most other office holders and public sector employees. This should be applied for all first-time elected councillors with effect from the commencement of the next local government term in May 2024.
 - Councillors do not currently receive a pension nor do they make compulsory reductions towards their retirement benefits. An interdepartmental group should be established to examine the options for introducing a contributory pension scheme for councillors with the aim of introducing such a scheme with effect from the commencement of the next local government term in May 2024.

Finally, a range of non-remunerative supports are also identified which would assist councillors in preparing them more fully for the role and make the role more sustainable, particularly for individuals with caring, employment or educational commitments. These could include training, capacity building and other supports, improvements in the running of Council meetings, technological supports and administrative assistance.

1. Introduction

1.1 Purpose of the Review

This independent review was commissioned in June 2018 by Mr John Paul Phelan TD, Minister of State for Local Government and Electoral Reform, with the approval of Mr Paschal Donohoe TD, Minister for Finance and Public Expenditure and Reform, to examine the role and remuneration of Local Authority Elected Members (or Councillors).

The review was commissioned in line with the commitment in the current Programme for a Partnership Government that the Government would conduct “a review, involving consultation with AILG and LAMA, of the supports provided to councillors to enable them to do their important work”. The review also acknowledges calls by councillors, their representative organisations and members of the Oireachtas over a sustained period for a level of remuneration for councillors that is commensurate with their role and work, particularly since the significant local government reforms of 2014.

The Terms of Reference for the review agreed by both Ministers are at Appendix 1 to this report.

1.2 Methodology

In line with the terms of reference, the report has been produced following extensive consultations with councillors and their representative bodies, as well as with local authorities and other stakeholders. The research gathered for this report has involved quantitative and qualitative data gathering, together with desk based research and more technical consultations.

1.2.1 Quantitative data gathering

As part of the quantitative data gathering exercise, all 949 individual councillors were invited to complete an individual online survey in December 2018 with a deadline for completion of the 18th January 2019.

In developing this survey, the insights and practical knowledge of local authority meetings administrators were garnered. The survey was designed to facilitate the development of an evidence basis of the nature and extent of the current workload of

councillors in their various areas of work. The survey template is at Appendix 2 to this report.

A number of local authorities requested an extension to the deadline on behalf of their elected members. In the interest of maximising data gathering, this was agreed.

The online survey questioned the nature and extent of the workload of councillors under five main areas of work:

- Policy and Performance, including statutory functions
- Governance and Compliance, including Statutory functions
- Representing the local authority on external bodies
- Community leadership
- Representing individual constituents

In total, 46% of all councillors responded to the online survey, a strong representative sample, providing a rich source of data. The full survey report is at Appendix 3 of this report and individual insights are filtered throughout the report in support of its findings.

A separate survey of the 31 local authorities was also undertaken, largely focusing on financial aspects of the current remuneration regime for councillors.

Desk based research focused on drawing comparisons between the remuneration regime for local authority elected members and other office holders, namely the members of Dáil and Seanad Éireann. Particular comparisons were required in relation to the provision of pensions for office holders. A comparison with the remuneration systems for local government elected members in place in other jurisdictions with similar or comparable local government systems was also undertaken.

1.2.2 Qualitative data gathering

To gain an insight into the work of the councillor and the responsibilities that entails, a number of meetings were held with stakeholders including a meeting with a delegation of the Association of the Irish Local Government (AILG), a delegation of the Local Authority Members Association (LAMA), and representatives of the City and County Managers' Association (CCMA).

Formal written submissions were also requested and received from:-

- AILG
- LAMA
- The main political parties
- Chambers of Commerce
- County and City Managers' Association (CCMA)

Both the submissions and consultation meetings provided important and useful insights into both the role of local authority elected members and issues regarding their remuneration and general supports. To ensure that the full range of views of Councillors was taken into account as part of the review, particularly the views of those Councillors who may not be members of the representative bodies, all Councillors were afforded the opportunity to make their own individual submissions to the review. Some 17 individual submissions were received and the findings were supplemented to the survey.

A focus group style meeting took place in October 2018 with a number of local authority Meeting Administrators. This exercise helped to develop a number of the survey questions. It was also useful in terms of finding the different practices throughout the local authorities nationwide, the conduct of council meetings, the provision of council material beforehand, and the various supports offered to the elected members.

Preliminary meetings were also held with Mr John Paul Phelan TD, Minister of State for Local Government and Electoral Reform on commencing the review and with officials from the Department of Public Expenditure and Reform.

2. The Role of Councillor

Local authorities are multi-purpose bodies responsible for an extensive range of services. The elected council is the policy-making arm of the local authority. The elected members (or councillors) act by what are termed 'reserved functions', which are defined by law and specified across a whole range of enactments. These comprise mainly decisions on important matters of policy and finance (e.g. adoption of annual budget, development plan, byelaws, etc), which can be taken at either plenary council or municipal district level. Reserved functions at plenary and municipal district level are outlined in Sections 131, 131A, 131B and Schedule 14A of the Local Government Act 2001, as amended.

The division between reserved functions of the elected council and functions performed by the executive is such that the executive operates within a framework of policy laid down by the elected council. The intention is that the members operate on a basis akin to that of a board of directors served by a full time chief executive. While responsibility for the performance of local authority functions is shared between the elected members and the executive, the elected members are directly elected, meaning they have a mandate from the people and a civic status in relation to the local electoral area, which they represent.

2.1 Policy and Performance, including statutory functions

The exercise of the statutory policy remit is a fundamental role of the elected member, acting either in plenary council or at municipal district level, and brings with it a responsibility for necessary preparatory work and proper consideration.

Strategic Policy Committees (SPCs) are intended to provide elected members with the opportunity for more in-depth involvement in the development, overview and monitoring of policy.

Municipal Districts were established as part of the 2014 local government reforms in county, and city (as Metropolitan Districts) and county councils. They were established to ensure that decisions affecting local areas would be taken by councillors acting at the appropriate local level and that all areas across the Country were represented equitably. The municipal district system is an important dynamic

to local government, involving enhanced statutory decision-making role for the elected members, particularly in deciding on programmes of maintenance works and related expenditure across the various services in the district through the adoption of the annual schedule of municipal district works following from the local authority budgetary process.

The survey shows that, while the policy and performance role is considered very important, it currently takes up only 15% of councillors' time. Plenary council and municipal district meetings are attended mainly monthly – in 65% and almost 80% cases respectively. In general, plenary council (90%) and municipal district (75%) meetings run for more than 3 hours.

The quantity, duration and timing of meetings were raised as particular challenges. The frequency of meetings vary for each local authority. For example, Limerick City and County Council indicated that it has reduced the number of plenary council meetings held, while Meath County Council is working to do so.

Ensuring that local authority staff resources are available to service council meetings outside of core working hours can be difficult. Nonetheless, the need for increased flexibility in the timing of council meetings was frequently raised in the survey responses. This matter will also need to be addressed if local government is to become more diverse and accessible.

In that regard, representative bodies have indicated that the timing and conduct of meetings did nothing to encourage women's participation. They also identified the difficulty for women councillors, especially those in large rural electoral areas, in being able to commit the time involved to council and community business and yet sustain their own career and family obligations.

Councillors and their representative bodies have highlighted the substantial time required to prepare for meetings, including reading of documentation especially if circulated at short notice. Some local authorities have indicated that they circulate documents electronically well in advance. Other local authorities share documents electronically and provide summaries of the full documents.

A number of options to reduce time spent relating to council meetings were suggested as part of the survey. Suggestions included remote voting, conference call facilities, flexibility with meeting times, and shared data platforms where documents, including summary documents of the longer main document, could be uploaded to allow councillors more time to examine policy documents prior to the meetings.

2.2 Governance and Compliance, including statutory functions

As set out in the ‘Governance Principles & Governance Framework for the Local Government Sector’¹, agreed by the CCMA, AILG and the IPA, “good governance in the local government sector and wider public sector is about delivering priorities, achieving objectives, behaving with integrity and acting in the public interest and in ways that are consistent with legal, regulatory and government policy obligations”.

This important and essential aspect of the Councillor role is as a member of the elected council. Similar to the governance and oversight role of a Board of Directors in corporate terms, some of the responsibilities of the elected members include approval of the local authority annual accounts and budgeting, governance oversight, scrutiny of annual accounts and follow up on auditor reports. The governance role of elected members, including of oversight, risk and audit practices of the local authority, is essential to the successful delivery of local authority services.

Only 5% of survey respondents felt governance and compliance including statutory functions, were a priority in their role as a councillor, with respondents indicating that it accounted for 12% of their overall work schedule. This suggests a further capacity building effort could be undertaken to build understanding of this critical role.

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<http://governance.ie/uploads/files/October/November/2018/Governance%20Principles%20%20Governance%20Framework.pdf>

2.3 External Bodies

The elected council are responsible for the promotion of the general economic, social and cultural development of their areas, and work with other agencies and interests to promote progress. In addition to their reserved functions, elected members represent their electorate over a range of public issues and thus have an interest in the operation of other public agencies within their area and its general development. Local authorities have a right of representation on a broad range of other public agencies which operate regionally or locally, such as regional assemblies, education and training boards, regional health fora, joint policing committees, etc. Elected members may be nominated or appointed to represent their local authority on other bodies under section 141 of the 2001 Act.

The appointment of councillors to various external bodies is critical to the success of the local authority area generally. It cannot be underestimated how important this role of the councillor is as part of the operation of these external bodies. They implement and ensure that the policies of the executive council are reflected in the activities of the external body while influencing such activities in line with local authority thinking and ethos.

When asked to rank a number of work areas in order of priority for them, respondents indicated that sitting on external bodies along with the work associated with that role was least prioritised at 4.5%, while indicating that it took up the least amount of their time at 11%. This appears to be a gap, but also an opportunity: the importance of such roles need to be conveyed clearly with the proper supports in place to assist councillors to carry out their roles effectively.

2.4 Community leadership

A significant role of councillors is to represent the views of their communities as a whole. Councillors identify and track local issues and bring this knowledge back into the council chamber to ensure better outcomes for the well-being and quality of life of the people and communities they represent.

Strong community leadership is fundamental to being a good local councillor. Through the development of appropriate policies and holding the executive to

account to ensure these policies materialise, there can be substantial benefits for local communities.

The community leadership role of the councillor may also be the most visible aspect for the communities in which they serve. A councillor can actively work between different groups of residents, community organisations and businesses, feeding local goals into new policies, as well as communicating the strategic goals of the local authority in a local context. The ultimate goal is to have as seamless an outcome as possible between local authority policy and local community aspirations. The common good of the community as a whole is therefore at the heart of everything they do.

Surprisingly, the survey findings indicated that only 27% of respondents felt this area was a priority for them, with respondents indicating it accounted for only 15% of their time.

2.5 The Representational Role of the Councillor

Local authority elected councils also play an important representational role in that they represent the needs of the electorate. As democratically elected and accountable bodies, they have the authority and legitimacy to speak and act on behalf of their communities. The elected council thus acts as a democratic forum for the representation and articulation of local interests and can provide civic leadership.

The Local Government Act 2001 expressly recognises the representational role of local elected members. This role can include communicating the views of the elected council to other public bodies on the operation of their services as they affect the local population, carrying out research or studies into local issues or needs, and promoting interest in democracy and participation in local government on the part of the general public.

While the importance of the individual representational role of the councillor is recognised, the amount of time spent by councillors making representations on behalf of individual constituents has been highlighted in this Review. The benefits of

enabling councillors to increase their focus on their leadership, policy and oversight role in assisting the local authority with the delivery and implementation of all relevant policies and work plans, particularly through increased involvement in existing structures such as the SPCs and Corporate Policy Groups (CPGs) was also raised.

Similarly, representative bodies have set out that it is important that elected members strive to strike the appropriate balance between the representational role of the councillor i.e. responding to requests for assistance on the part of individuals, and the role of councillors representing the broader interest of the area and locality generally.

It appears from submissions and stakeholder discussions throughout the engagement process of this Review, that there is upward pressure from constituents for assistance implying that councillors should be available around the clock to deal with any query. Social media has further contributed to this 24/7 trend. Similarly, councillors are regularly approached for financial support for club draws, fundraisers and other such local issues. Again, this puts pressure on all councillors to provide such assistance when they may not necessarily be in a position to do so.

If the right balance is not struck between the individual representative role and the policy development, implementation and oversight role, it can feed the perception that the councillor only acts as a medium between the constituent and the local authority, undermining their important policy making and governance roles.

While councillor representative bodies may request 'recognition that elected members are available "around the clock" to the public who expect their councillors to be available at all times, day or night', this approach is not sustainable. It would be more effective to develop a system that is both less time consuming and labour intensive. The development of a system whereby a councillor merely submits the representation to a local authority which responds directly to the individual noting the councillor who has made the representation would be more efficient while also overcoming any GDPR implications.

It is evident from the survey results that most respondents feel that the individual representation role is their priority, while indicating that most of their time is spent on these matters. Some 51% of respondents felt representing individual constituents was the top priority, while 40% of respondents indicated they spent most of their time representing individual constituents. The CCMA have also indicated that this is a particular characteristic of the councillor role in this country. The re-balancing of the role of the modern councillor to take account of policy formation implementation and oversight is a top priority and must be linked to any proposed changes in remuneration, terms and conditions.

This Review would conclude that, while this representational role is important, councillors are spending a disproportionate amount of their time doing this work. Survey responses have indicated that much of this representational role involves form filling (for social housing, HAP applications, house adaptation grants and HSE medical cards). Included also were pre-planning application meetings and providing assistance to individuals with planning applications. Councillors have no statutory role in these issues. It could be more efficient if there was accessibility for the public to local authority planners who would assist and advise members of the public. Otherwise, clear and structured guidelines could be posted on local authority websites to assist all.

Efficient alternatives to divert individual representations away from councillors need to be explored. Local Authorities could allocate customer service staff to assist the public with form filling, create easier alternatives to completing complex applications or have information on certain matters in one central location (such as the Dublin Region Homeless Executive²). Electronic systems whereby individuals can check their housing grant or planning applications, social housing waiting lists or other applications could be further explored. Systems such as fixmystreet.ie or MyLimerick.ie have been introduced whereby members of the public can log issues directly with the local authority and check regularly for updates. It should also be added that, as medical cards and social welfare applications were also mentioned in

2 <https://www.homelessdublin.ie/homeless>

survey responses, these organisations also have a responsibility to provide clear and accessible information and application processes.

2.6 Devolving powers

The Vision outlined in the 2012 Action Programme has been pursued through a combination of short term and longer-term action. Under the 2014 Local Government Reform Act, important new functions have already been brought within the local government sector in the areas of –

- Local and community development, particularly through the Local and Community Development (LCDC) structures;
- Economic development generally, through a clearer and stronger statutory role for local authorities, including the formulation and implementation of local economic and community plans; and
- Enterprise support – transfer of local responsibility from separate county enterprise boards to local authorities in the form of the Local Enterprise Offices.

The fiscal power and independence of local authorities, which previously had limited revenue raising capacity, depending on central government for a large proportion of funding, has been strengthened. The local property tax (LPT) incorporates discretion for individual local authorities to increase or decrease the standard rate by 15%. This is fundamentally important to the development of more self-reliant, responsible and accountable local government, especially by creating a more direct link between expenditure locally and local taxation. The effect is evident, with 65% of local authority income sourced locally in 2016 compared with 59% in 2011.

Devolution is an ongoing process and, while some proposals in the 2012 policy document have not yet been fully implemented, developments since 2014 have seen some further additions to local government responsibilities, either generally or to specific local authorities, as outlined under. These include Housing Assistance Payments, Harbours and Ports, the Functions of Dublin Docklands Development Authority, the Digital Hub Development Agency and other local undertakings, and more recently the new reserved function of drawing up rates alleviation schemes under the Local Government Rates and Other Matters Act 2019.

The principal objective of local government structural reorganisation in 2014 was the strengthening of local government, providing more effective and cohesive governance and administration and helping to position local government as the main vehicle of governance and public service at local level, with potential to take on more far-reaching roles in the longer term.

The modernised local government system included a significant broadening of its functions. Most notably, local government undertook a wider and clearer role in:

- promoting economic and enterprise development, focusing particularly on the strengths and opportunities in their areas and working closely with the development agencies, business and other relevant players, and,
- community development and participation.

There is a general consensus that the Local Enterprise Offices, Local Community Development Committees and Public Participation Networks have worked well.

As part of the survey, when asked what non-financial measures would encourage existing councillors to stand for re-election and new candidates to go for election, the majority of respondents identified that more devolved powers for councillors would be key. The survey and consultation process suggests therefore that the potential for further devolution of functions to local government should be pursued

The AILG has indicated its preference for strong powers for municipal district members, greater focus on towns, and a reduction in the territorial size of excessively large local electoral areas. The latter two aims have been to a significant degree addressed as part of the 2018 Local Electoral Area Boundary Review process.

As part of the Programme for a Partnership Government, a series of reports on potential measures to boost local government have been prepared and submitted to the Joint Oireachtas Committee for Housing, Planning and Local Government for its consideration. One of these reports proposes to strengthen the role and capacity of the elected members at municipal district level, particularly in budgetary and local

development matters, to promote the economic and social development of towns as well as addressing any possible inconsistencies in the way the current arrangements are being operated.

Municipal district members already have significant powers but the application of these powers differs across the country. The financial capacity of elected members at municipal district level has been highlighted in the report as being of particular importance. The level of administrative resources allocated by local authorities to support municipal district work can also vary. There are separate proposals to address the enhanced roles of councillors operating at municipal district level.

The issue of the assignment of additional functions to local authorities and also the balance of functions between executive and elected members is being considered in the context of the implementation of the decision of the people of Limerick City and County in a plebiscite on 24 May 2019 in favour of establishing a directly elected mayor with executive functions. The matter is also under consideration within the Department of Housing, Planning and Local Government in the context of Programme for Partnership Government commitments in relation to the devolution of functions to local government.

2.7 Councillor workload

Councillors and their representative organisations have argued that the workload of councillors has increased significantly since the 2014 reforms, as a result of the overall reduction in councillor numbers by one third and larger geographical areas to cover. The extent to which increased workload has impacted on councillors is likely to vary between areas.

A 2015 AILG workload survey indicated that:

- 74% of elected members were spending over 10 hours per week attending local authority meetings (including all various local authority committee meetings/workshops).
- the average number of local authority meetings/workshops attended on a weekly basis is three,

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- 68% of elected members are spending a further 10+ hours per week attending community meetings, events and commitments to outside bodies,
 - 53% of elected members are spending 10+ hours a week travelling in order to fulfil their duties as a local councillor including travel and time on general constituency work.
 - 40% of elected members now classify themselves as full time public representatives.
 - Average (mean) hours per week fulfilling their role as a local public representative is 33.15 hours per week.

The Review of the Operation of Local Government Reforms 2014 survey of elected members (2015) reported that elected members with municipal districts spend a (mean) average of 32.25 hours a week undertaking their role with a median average of 27.25 hours per week.

For the purposes of the survey conducted for this review, when asked if they had any other employment or education commitments, 65.5% of councillors indicated that they are in some other form of full or part-time employment, self-employment or training, while 24.5% indicated that they were not otherwise employed. Some 10% were retired. It is reasonable to conclude from these statistics that the role of councillor is not a full-time role, but also that additional employment or self-employment is important.

When asked “if in employment, your employer facilitates absences relating to Council business”, 38.29% of respondents indicated that they are regularly facilitated, while slightly over 30% indicated that their employers occasionally facilitate them. Just over 10% of respondents indicated that their current employer either refuses to facilitate absences or their current employment is not compatible with absences. Interestingly, of the respondents that are employed elsewhere, 33.5% indicated that their workload as a Councillor was manageable time and resource wise. While not a majority percentage, if measures are implemented as suggested in survey responses, such as flexible meeting times, fewer meetings and

administrative support from local authority officials, this percentage could be increased.

As it would appear from the survey results that a substantial number of councillors are otherwise employed, options to optimise the efficiency of councillors work and minimise attendance requirements through digitisation and other technological means should be examined. In addition, a programme to incentivise employers voluntarily to facilitate staff to fulfil the Councillor role, similar, for example, for members of the Reserve Defence Forces, could be considered³.

³<https://www.military.ie/en/who-we-are/reserve-defence-forces/rdf-employers-handbook/>

3. Remuneration

3.1 Existing Financial Supports

A range of financial supports are currently in place to assist elected members in their work. These reflect the different roles, responsibilities and commitments, and include the following:

- Representational Payment worth €17,359 per annum from 1 September 2019;
- Municipal District/Area Committee Members Allowance worth €1,000 per annum;
- Annual Expenses Allowance for attending Council meetings, which is a composite allowance consisting of 3 component parts -
 - annual travel rate, payable in full once 80% of meetings are attended
 - annual subsistence rate, payable in full once 80% of meetings are attended
 - an unvouched fixed annual rate for miscellaneous expenses worth between €2,286 and €2,667, payable in full once 50% of meetings are attended,OR
 - a vouched annual expenses allowance worth a maximum of €5,000 per annum
- travel and subsistence expenses for attendance at events other than Council meetings;
- mobile telephone allowance worth up to €600 per annum; and
- retirement gratuity lump sum payable in full after 20 years of service.

In addition, some councillors also receive the following allowances:

- Cathaoirigh/Mayors of the 31 local authorities may receive an allowance worth €20,000, €30,000 or €50,000 per annum depending on the size of the local authority.

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- Leas-Chathaoirligh of the 31 local authorities may receive an allowance worth €4,000, €6,000 or €10,000 per annum depending on the size of the local authority.
 - Cathaoirligh of municipal districts may receive an allowance worth €6,000, €12,000 or €18,000 per annum depending on the size of the core urban area of the MD.
 - Chairs of SPCs may receive an allowance worth €6,000 per annum.
 - Expenses payments from outside bodies (e.g. regional assemblies) to which they have been appointed or nominated by their local authority.

These payments and allowances are governed by regulations made by the Minister for Housing, Planning and Local Government under section 142 of the Local Government Act 2001 with the consent of the Minister for Finance and Public Expenditure and Reform. The relevant current regulations are: -

- Local Government (Representational Payment for Members) Regulations, 2001-2014 (S.I. No. 552 of 2001 and S.I. No. 235 of 2014)
- Local Authority Members (Gratuity) Regulations 2002-2006 (S.I. No. 281 of 2002, S.I. No. 302 of 2003 and S.I. No. 674 of 2006)
- Local Government (Expenses of Local Authority Members) Regulations 2014-2017 (S.I. No. 236 of 2014 and S.I. No. 494 of 2017)

Any new arrangements for remuneration would require new or amending regulations with the agreement and signature of both Ministers.

These allowances are set out in more detail in the following sections.

3.1.1 Representational Payment

The Representational Payment (RP) is made in recognition of the work that councillors agree to undertake when they stand for election and subsequently serve

their community. It is a salary-type payment that is subject to PAYE, PRSI and USC as appropriate.

The RP was introduced on 1 January 2002 and was initially set at €11,000 per annum. A statutory link was established from the outset⁴ so that thereafter the payment would be adjusted in proportion to any adjustments made to a Senator's basic salary. The RP was last increased on 1 September 2019 to its current amount of €17,359 per annum and stands to increase further due to an increase to be made to a Senator's salary under the *Public Service Stability Agreement (PSSA) 2018-2020*. The next scheduled increase under the PSSA is worth 2% from 1 October 2020.

A councillor may be absent from Council meetings for up to 6 months and continue to receive the full amount of the RP. After 6 months of continuous absence, the amount of the RP is reduced by 50% for the next 6 months. No further payments are made after 12 months of continuous absence but a councillor may continue to hold his or her seat for up to 18 months of absence subject to a resolution being agreed by the other members.

3.1.2 Municipal District/Area Committee Members Allowance

This flat rate allowance is worth €1,000 and is payable to all councillors who hold membership of either a municipal district or an area committee. The Revenue Commissioners have ruled that the allowance is liable for PAYE, PRSI and USC as appropriate.

The allowance is in recognition of work undertaken by elected members at sub-county level. It was introduced in January 2018 but backdated to 1 July 2017. The allowance was established following the implementation of the 2014 local government reforms, which resulted in a reduced overall number of councillors and, in some cases, larger geographic areas to service.

⁴ Regulation 6(3) of the Local Government (Representational Payment for Members) Regulations, 2001 (S.I. No. 552 of 2001)

Currently 25 out of 31 local authorities, comprising 717 councillors, have municipal district structures and the allowance automatically applies in these areas. The remaining 6 local authorities (Cork City, Galway City and the Dublin based local authorities), comprising 212 councillors, can decide to establish area committees under section 50 of the 2001 Act. Therefore, the allowance is accessible for all 949 councillors.

3.1.3 Annual Expenses Allowance

Councillors receive a composite annual expense allowance designed to offset reasonable expenses incurred in attending meetings associated with their reserved functions and council business. This is an extremely complex system that needs to be streamlined and simplified. Furthermore, there needs to be a pathway to a fully vouched expenses regime. This allowance consists of three component parts –

- an annual travel rate;
- an annual subsistence rate; and
- an unvouched fixed annual rate for miscellaneous expenses worth €2,286 to €2,667

OR

a vouched annual expenses allowance worth a maximum of €5,000 per annum

The total amount of Annual Expenses Allowance payment that each councillor receives can vary greatly depending upon individual circumstances.

The travel element is calculated using a formula based on the distance from home to the Council HQ, standard civil service travel rates and a notional number of meetings that would be expected to be held in a year based on four indexed meeting bands.

travel rate x relevant distance x index = payment amount

The indexed meeting bands are as set out in the table below.

Local Authorities	Indexed bands based on notional number of meetings
Carlow, Cavan, Galway City, Kilkenny, Laois, Leitrim, Louth, Longford, Monaghan, Offaly, Roscommon, Sligo and Westmeath	Index = 80 (travel rate) Index = 40 (subsistence rate)
Cork City, Clare, Donegal, Galway County, Kerry, Kildare, Limerick, Mayo, Meath, Tipperary, Waterford, Wexford and Wicklow	Index = 110 (travel rate) Index = 55 (subsistence rate)
Dun Laoghaire-Rathdown, Fingal and South Dublin.	Index = 150 (travel rate) Index = 75 (subsistence rate)
Cork County and Dublin City	Index = 170 (travel rate) Index = 85 (subsistence rate)

The travel rate component of the Annual Expenses Allowance is aligned with the current civil service motor travel rates for vehicles with an engine capacity of 1,501 cc or greater -

- (i) 44.79 cent per km for the first 1,500 kilometres,
- (ii) 83.53 cent per km from 1,501 kilometres up to 5,500 kilometres,
- (iii) 32.21 cent per km for 5,501 kilometres and over, and
- (iv) 25.85 cent per km for 25,001 kilometres and over

The subsistence element of the Annual Expenses Allowance is aligned with the 5 to 10 hour subsistence day rate payable to civil servants. This was set at €36.97 by the Minister for Public Expenditure and Reform with effect from 1 July 2019.

There are certain unique conditions that apply to the travel and subsistence elements of the Annual Expenses Allowance for councillors that compare favourably

to the general conditions that apply to standard civil service expenses allowances. These include the following –

- once 80% or more of meetings are attended then a councillor qualifies for the full amount of the travel and subsistence elements of the allowance with attendances below 80% resulting in the payment being reduced proportionately;
- councillors are paid a minimum travel distance of 16 kilometres in the event that their home is located a lesser distance than this from Council HQ;
- the travel rates are aligned with the current civil service travel rates for vehicles with an engine capacity of 1,501 cc or greater regardless of the mode of transport used.

The travel and subsistence amounts are supplemented by a fixed annual rate towards miscellaneous costs. There are four bands that apply depending on the size of the local authority - €2,286, €2,413, €2,540 and €2,667. Once 50% or upwards of the relevant number of meetings are attended by a councillor, then he or she qualifies for the full amount of the fixed annual rate.

The Revenue Commissioner has ruled that payment of the Annual Expenses Allowance may be made without deduction of tax as it is considered reimbursement for overall expenses incurred. The alignment of the travel and subsistence elements of the allowance with the standard civil service rates was an important factor in this ruling. In the event that an alternative basis for calculating travel and subsistence expenses on an unvouched basis were to be proposed, then this would require a new assessment to be undertaken by the Revenue Commissioner to determine if there would be any associated tax liability.

3.1.4 Vouched Expenses Allowance

Councillors now have the option of choosing to claim for miscellaneous expenses on a vouched basis and receive a maximum amount of €5,000 per annum instead of the unvouched fixed annual rate worth between €2,286 and €2,667 that is available as part of the Annual Expenses Allowance.

The eligible expense categories are aligned, as appropriate, with the eligible expenses categories for Oireachtas members (whose expenses regime has been fully vouched on a compulsory basis since 2013). These categories include office rental and utilities, purchase of home office furniture/equipment, hiring of meeting rooms, printing costs and leaflet distribution, advertising, stationery and secretarial support. The full range of expenditure categories is listed in the following table:

Expenditure Categories	Allowable
Rent, rates and other such charges in relation to an office or offices	<p>In summary rent, rates and other such charges are allowable on:</p> <p>An office premises that complies with the definition in Schedule B</p> <p>The costs relating to the declared premises, apportioned as appropriate</p> <p>The cost of the mortgage interest on the premises (no tax deduction can be claimed)</p> <p>The cost of rent paid on non-owner occupied premises used as a constituency office</p> <p>Proof that a cost was incurred for such premises</p> <p>Rental relating to the storage space for a mobile office</p>
Purchase or maintenance of home office furniture or equipment	<p>Home office furniture and equipment normally required for the running of a home office</p> <p>Equipment can include cost of purchase, rental and maintenance of any office equipment including tablet PCs (such as iPads) and IT equipment (such as laptops) provided such equipment has not already been provided by the local authority</p> <p>Charges levied by the local authority ICT section for IT connection or support</p>
Utilities of an office or offices	<p>Cost of bills/invoices apportioned to include only costs of utilities or office services for the premises declared in the relevant periods.</p>

	<p>Allowable items may include:</p> <ul style="list-style-type: none"> • Electricity bills • Gas bills • Oil or other fuel purchases for the office • Rates • Refuse charges • Water charges • Alarm monitoring • Security costs (e.g. CCTV installation) • Language service such as translation, interpretation, disability [e.g. Braille] • Bulk scanning services • Bulk or confidential shredding <p>Not Allowable</p> <p>Sundry items of refreshments which includes catering, tea, coffee, biscuits, newspapers, water</p> <p>Bank charges/interest</p>
Hiring rooms for clinics or other meetings	The hire cost of rooms in any location or premises for the purpose of clinics or meetings with the general public in the performance of his/her functions as a member
Signage in respect of the office	<p>The signage on any office</p> <p>Signage on a mobile office, or vehicle (vehicle wrapping) of the Member Vehicle sign writing, graphics or car wrap signs for a Member's car that comply with the SIPO guidelines (cannot explicitly promote a person's candidacy, party's interests or which solicits votes)</p>
Purchase of stationery	Stationery that is not provided by the local authority required for the performance of his or her duties as a Member

Leaflet and newsletter printing and distribution	<p>Printing of leaflets and newsletters for the performance of his/her functions as a member that is not otherwise facilitated by the use of the printing facilities of the local authority and subject to the same conditions as the local authority may apply regarding the use of its own printing facilities</p> <p>Distribution of leaflets and newsletters for the performance of his/her functions as a member</p>
Advertising relating to the performance of his/her functions as a member	<p>Advertising costs only (excluding graphic design and photography)</p> <p>All forms of media can be used (incl. newspapers, newsletters, radio, online, window space, signage, social media, etc)</p> <p>Content is limited to the Member's name, address, clinic times or title of the meeting, venue and date</p>
Web hosting and other related costs	Invoices for web hosting, web design and other related costs
Purchase of secretarial support, public relations, and training services for staff under a contract for service	<p>Allowable</p> <p>Advertising for the service required</p> <p>Not Allowable</p> <p>Services purchased from a person or persons on the local authority payroll</p> <p>The purchase of computer equipment (laptops, iPads etc) is not allowable</p>

The following expenditure is not allowable under any of the categories listed above.

- Electoral expenses for election to political office or referenda
- Expenses incurred which are already covered by other allowances

There is no expenditure category for childcare or other caring costs incurred by councillors while attending meetings, which is an issue raised in the consultation process. The expenditure categories for vouched expenses of councillors are the same as those available for TDs under the Public Representation Allowance (PRA) for Oireachtas members. Oireachtas members cannot claim for childcare costs (there is a privately operated fee-paying crèche facility available for Oireachtas members and staff). Tailored allowances for caring costs are not available to other office holders in the State nor are they available for local authority employees who service council meetings. However, councillors in Northern Ireland can claim for childcare costs at a standard hourly rate of £8.21 subject to a monthly maximum of £427.

The extension of the allowable expenses to include caring costs incurred by councillors in attending Council meetings could in theory be considered. However, it must be acknowledged that such a proposal would be out of line with norms and practice for other office holders and state employees, and should be considered with a good degree of caution. It is also worth mentioning that the Minister for Children and Youth Affairs introduced a universal childcare subsidy from August 2017, which is available to all children in Tusla-registered childcare above the age of 6 months.

3.1.5 Travel and Subsistence

Councillors receive travel and subsistence payments in respect of attendance at conferences, training and other events that are not covered by the Annual Expenses Allowance. The rates that apply are aligned with the current 'civil service' expense rates that apply across the public sector. The general rule applied by the Revenue Commissioners is that any travel and subsistence rates that exceed the civil service

expense rates are taxable on the differential unless the claimant can demonstrate on a vouched basis that it is to offset actual expenses incurred⁵.

The current motor travel expense rates and bands are set out in the table below. These were set by the Minister for Public Expenditure and Reform under the scheme of Conciliation and Arbitration for the Civil Service for a period of 3 years with effect from 1 April 2017. This replaced a simpler two-band system with a four band system.

Official Motor Travel in a calendar year	Engine Capacity Up to 1,200cc	Engine Capacity 1,201cc to 1,500cc	Engine Capacity 1,501cc and over
0 - 1,500 km	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km	70.00 cent	73.21 cent	83.53 cent
5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
25,001 km and over	21.36 cent	22.23 cent	25.85 cent

The Department of Public Expenditure and Reform has stated that the distance travelled by a claimant is aggregated on an annual basis for the purpose of progression through the four travel bands. Where travel expenses are being claimed from more than one public service body, it is incumbent on a claimant to make all relevant bodies aware in order to ensure reimbursement at the correct rate.

It should be noted that the expressed view of the CCMA to this Review was that it is not possible to apply the aggregation rule to councillors given the large number of separate public bodies from which they claim expenses, which all operate their own financial systems. For their part, councillor representative organisations in their submissions to the Review were also strongly opposed to the aggregation of expenses, which is complex to understand and administer.

The current subsistence rates set by the Minister for Public Expenditure and Reform with effect from 1 July 2019 are set out in the table below.

⁵Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees, July 2019 <https://www.revenue.ie/en/tax-professionals/tm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf>

Overnight Rates	Day Rates	
€	Absence of seven hours or more (€)	Absence of three hours or more but less than seven hours (€)
147.00	36.97	15.41

While the subsistence rates that councillors receive are aligned with the subsistence rates paid to public servants, the bands for the Day Rates are different for councillors. Public servants are paid (i) €15.41 for absences of more than 5 hours but less than 10 hours and (ii) €36.97 for absences of 10 hours or more. It is understood that this preferential arrangement for subsistence payments to councillors has been in place for many years but its origins and rationale are unclear.

3.1.6 Annual Mobile Phone Allowances

Local authorities, in the first instance, seek the most economical options either by negotiating a contract with a service provider for the provision of mobile voice and data services for its councillors or else includes them in its own contracted bundle for such services.

An annual allowance of 50% of total vouched mobile phone costs associated with the public duties of a councillor may be paid, subject to a maximum allowance of €600 per annum, in the event that a cheaper option is not available under the local authority's own contract.

3.1.7 Retirement Gratuity

Councillors receive a lump sum gratuity payment. This is calculated as $\frac{4}{20}$ of the Representational Payment for each year of service since May 2000 with a minimum 3-year service requirement and up to a maximum of 20 years' service (so the maximum payment amount is 400% of the Representational Payment or €69,436).

Councillors do not receive a pension. This is contrary to the normal terms and conditions that apply to public sector employees and other office holders. However, councillors are not required to make any payments towards their gratuity while they are accruing service. Local authority employees typically pay superannuation

contributions of 6.5% of basic salary as well as an additional superannuation contribution (ASC) that has applied since 1 January 2019, replacing the pension related deduction (PRD). The ASC is payable at a rate of 10% on incomes between €32,000 and €60,000. These payments normally qualify for tax relief.

The gratuity is payable on a councillor's retirement whether voluntarily, failure to be elected, death or ill health. A minimum qualifying age of 50 applies. This is significantly lower than the retirement age that applies to public sector employees.

Local authority employees can qualify for retirement from age 60, subject to a requirement of 40 years of service for full pension benefits, or at the State pension age, which is currently age 66 but this will increase in the coming years to age 67 from 2021 and age 68 from 2028. There is an early retirement option for officials with pro-rata reduction of pension benefits. The minimum qualifying age for early retirement is 50 for people who joined the civil or public service before 1 April 2006 and 55 for people who joined after this date. Some categories of public sector workers, such as Gardaí and Fire Fighters, can qualify for earlier retirement at age 55 with full benefits.

The retirement age for councillors would appear to have been set at age 50 on the basis that the same retirement age applied to Oireachtas members when the gratuity was introduced for councillors in 2002. Oireachtas members who were first elected before 2004 may continue to qualify for retirement at age 50. However, the retirement age for Oireachtas members who were first elected after 2004 has been increased so it is aligned with the State pension age. No corresponding adjustment was made to the retirement age for councillors.

3.1.8 Chairpersons Allowances

Local authorities may pay an annual allowance to the Cathaoirleach and Leas Cathaoirleach of the Council as well as to the Cathaoirleach of a Municipal District. Such decisions are reserved functions subject to a maximum amount set by the Minister. The amount payable varies depending on the total number of members. The current maximum amounts are set out in the table below:

Class of Local Authority	Maximum Amount of Allowance Payable to Cathaoirleach	Maximum Amount of Allowance Payable to Leas-Chathaoirleach	Local authorities (listed for information purposes)
Local authorities with more than 50 members:	€50,000 per annum	€10,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Dublin City Council Cork County Council
Local authorities with 30-40 members	€30,000 per annum	€6,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Donegal, Dun-Laoghaire Rathdown, Fingal, Galway County, Kerry, Kildare, Mayo, Meath, South Dublin, Tipperary, Wexford, Wicklow County Councils; Limerick and Waterford City and County Councils; Cork City Council
Local authorities with 18-29 Members	€20,000 per annum	€4,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Carlow, Cavan, Clare, Kilkenny, Laois, Leitrim, Longford, Louth, Monaghan, Offaly, Roscommon, Sligo, Westmeath County Councils; Galway City Council

The maximum amount of the allowance is set by the Minister by way of direction issued under Part VI of the **Local Government (Expenses of Local Authority Members) Regulations 2014** (S.I. No. 236 of 2014).

Local authorities were previously able to decide the maximum amount of chairperson allowances prior to the 2014 reforms. The capped maximum amounts set by the Minister after the implementation of the 2014 reforms resulted in significant reductions in the maximum amount of chairperson allowances in some local authorities. For example, the chairperson's allowance for the Lord Mayor of Cork was previously €83,000 and for the Lord Mayor of Dublin it was €70,000.

The 2014 reforms also established 95 municipal districts, which has since been increased to 98 following the Local Electoral Area Boundary Committee Reviews in 2018. Cathaoirligh of municipal districts may also receive an allowance subject to a maximum amount set by the Minister. The current maximum amounts are set out in the table below:

Class of Municipal District	Maximum Amount of Allowance Payable to Cathaoirleach	Municipal Districts (listed for information purposes)
Municipal District known as a Metropolitan District in accordance with section 22A(2)(a) of the 2001 Act ⁶	€18,000 per annum	Metropolitan Districts of Limerick and Waterford
Municipal District known as a Borough District or as the Municipal District of Kilkenny City in accordance with section 22A(2)(b) and (c) of the 2001 Act, and a Municipal District described at section 32(1A)(c) of the 2001 Act ⁷	€12,000 per annum	Borough Districts of Clonmel, Drogheda, Sligo and Wexford; Municipal Districts of Athlone, Bray, Carlow, Celbridge-Leixlip, Dundalk, Ennis, Kildare-Newbridge, Kilkenny City, Letterkenny-Milford, Mullingar, Naas, Navan and Tralee
Municipal District other than the foregoing	€6,000 per annum	Remaining Municipal Districts

The maximum amounts payable are associated with the statutory provisions that apply to the usage of the title of 'Mayor' under sections 22A and 32(1A) the 2001 Act, as amended by the 2014 Act. Former Borough Councils have the option of using the 'Mayor' title. The same also applies if a municipal district contains the area of a town (including its environs) the population of which, when rounded to the nearest 1,000 as shown in the latest census report, is equal to or greater than 20,000. The municipal district members may decide by resolution to use the title 'Mayor' to describe its office of Cathaoirleach. The maximum amount of the municipal district

⁶As inserted by section 19 of the 2014 Act.

⁷As inserted by section 37(1) of the 2014 Act.

chairperson allowances is generally set at a higher amount in such areas regardless of whether or not the title of 'Mayor' is used.

The Revenue Commissioners have ruled that 50% of a chairperson's allowance, subject to a fixed minimum amount of €5,000 and a maximum of €10,000, may be paid tax-free with PAYE/PRSI/USC being deducted on the balance.

Councillors who are chairs of Strategic Policy Committees (SPCs) may receive a tax-free allowance worth €6,000 per annum. It is the task of SPCs to advise and assist the council in the formulation, development and review of policy. SPC guidelines issued by the Department in 2014 state that where possible, taking account of resource implications, local authorities would normally have four SPCs, including the SPC for Economic Development and Enterprise. However, in the very largest authorities individual local circumstances may warrant additional SPCs.

3.2 History of Salary Type Payment

The Representational Payment (RP) was introduced from 1 January 2002, prior to which elected members did not receive any salary type payments. The RP has a statutory link to the basic amount of a Senator's salary (which is currently €68,111 per annum).

The other salary type payment that councillors receive is the Municipal District and Area Committee Members Allowance. This allowance has applied from 1 July 2017 in recognition of additional workload of members, in particular at sub-county level, following the 2014 reforms. It is a flat rate allowance worth €1,000 per annum and it is not linked to any other payment received by any public office holder or employee grade. There is no mechanism for automatically applying adjustments to it.

The total salary type income for elected members currently stands at **€18,359** per annum (i.e. €17,359 + €1000) at a total annual cost of **€17,422,691** (18,359 x 949).

3.2.1 Statutory Basis for the Representational Payment

The RP is prescribed by the **Local Government (Representational Payment for Members) Regulations 2001** (S.I. No. 552 of 2001), given effect under section 142 of the 2001 Act. Section 142 of the 2001 Act, as amended, allows the Minister for Local Government, with the consent of the Minister for Public Expenditure and Reform, to make regulations providing for payments to elected members of local authorities. The 2001 Regulations set the initial amount of the RP at €11,000 per annum from 1 January 2002. The Regulations also provided for backdated payments to elected members from the date of publication of the Local Government Bill in May 2000.

Records held by the Department indicate that the €11,000 amount was set following consideration by the Minister of representations made by the Association of Municipal Authorities of Ireland (AMAI) and the Association of City and County Councils (ACCC). In the case of members of city and county councils, it was proposed that this should be set at an amount that was at least one third of a Senator's salary with members of borough councils and town councils receiving smaller amounts. At that time of the publication of the Local Government Bill in May 2000, the basic amount of a Senator's salary was £24,794. One third of this amount was £8,265 (€10,494).

The Local Government Act 2001 was enacted on 21 July 2001. By this time, the basic salary of a Senator had been increased by the Minister for Finance to £32,715. A further increase was applied from 1 October 2001 that increased the basic amount of a Senator's salary to £34,514. Applying one third of this amount as the basis for a salary type payment for elected members of local authorities would have amounted to £11,505 (€14,608). This was a much larger amount, approximately 39.2% higher, than what had been under consideration just over one year earlier.

It was then proposed that an amount set at one quarter of a Senator's basic salary, which amounted to £8,628 (or €10,956) be set. This was rounded-up to the final figure of €11,000 per annum for elected members of city and county councils set by the Regulations from 1 January 2002 (the same date as the introduction of the Euro).

Local Authority	Total Elected Members	RP Amount 1 Jan 2002 (€)	Total Annual Cost (€)
County and City Councils	883	11,000	9,713,000
Borough Councils, and the Town Councils of Athlone, Bray, Dundalk, Ennis and Tralee	144	5,500	792,000
The Town Councils of Arklow, Athy, Ballina, Ballinasloe, Birr, Buncrana, Bundoran, Carlow, Carrickmacross, Carrick-on-Suir, Cashel, Castlebar, Castleblayney, Cavan, Clonakilty, Clones, Cobh, Dungarvan, Enniscorthy, Fermoy, Kells, Killarney, Kilrush, Kinsale, Letterkenny, Listowel, Longford, Macroom, Mallow, Midleton, Monaghan, Naas, Navan, Nenagh, New Ross, Skibbereen, Templemore, Thurles, Tipperary, Trim, Tullamore, Westport, Wicklow, Youghal plus Balbriggan, Droichead Nua, Greystones, Leixlip, Mullingar, Portlaoise and Shannon	429	2,750	1,179,750
The remaining (non-rating) Town Councils	171	1,500	256,500
Total	1627		11,941,250

Section 6(4) of the 2001 Regulations provided that whenever the basic amount of a Senator's salary is altered from a particular day, then the amount of the RP is altered on and from that day by the same proportion. This continues to be the basis by which the amount of the RP is determined.

3.2.2 Developments between 2002 and 2008

During the last decade, the *Social Partnership* model provided for tripartite, triennial national pay agreements between the Government, main employer groups and trade unions. This included the following agreements: -

- Programme for Prosperity and Fairness (2000 - 2003)
- Sustaining Progress (2003 - 2005)
- Towards 2016 (2006 - 2008)

These agreements awarded a series of successive public sector pay increases that were linked with agreed reform measures that aimed to increase productivity and improve public services.

Overall, it can be seen that councillors benefitted from the link between the RP and a Senator's basic salary up to September 2008, when the RP peaked at €17,604 per annum (an increase of approximately 60% since its introduction in 2002).

In addition, the Benchmarking Body also found that there was a wide range of allowances available in certain sectors such as the Defence Forces, Gardaí, Teachers and the Prison Service. The Benchmarking Body determined that certain types of allowances were universal so were essentially part of basic pay and were treated as such when the Body considered the recommendations for those sectors. This would later result in certain allowances across the public sector being abolished by being incorporated into basic pay going forward. However, this was not applied to Councillors, who were outside the scope of the Benchmarking Report. The range of allowances payable to councillors has actually increased since this time and this is contrary to wider public sector trends.

3.2.3 Developments between 2009 and 2014

The Financial Emergency Measures in the Public Interest (FEMPI) Act 2009 imposed a pension levy on public service pay with effect from 1 March 2009 to 'compensate' for the earnings-related defined benefit pensions enjoyed by public service employees. The pension levy applied a graduated scale of deductions, as below -

- 0% on first €15,000 of gross remuneration i.e. €0 - €15,000
- 5% on next €5,000 of gross remuneration i.e. €15,001 – 20,000
- 10% on next €20,000 of gross remuneration i.e. €20,001 – 60,000 = 10%

-
-
- 10.5% on any balance of gross remuneration i.e. €60,001+ = 10.5%

Councillors were included within the scope of this measure on the basis that they qualify for a gratuity payment upon retirement.

This affected some groups of councillors more than others. Councillors who held separate full-time employment in the public sector were worst affected as the pension levy deduction was calculated based on the cumulative total of all combined public sector incomes. For some councillors this could have resulted in the net amount of their Representational Payment being reduced by up to €1,848 per annum (i.e. a 10.5% levy on the full amount of their Representational Payment).

For city and county councillors who held employment in the private sector or were self-employed or those for whom the Representational Payment was their main source of income the impact was much less as they would only have incurred a net reduction of €130 (a 5% levy on the amount of the Representational Payment that was in excess of €15,000). Councillors in this category who were members of Borough Councils or Town Councils were not affected as their own Representational Payments were below the €15,000 threshold.

Around this time and in the years that followed the net income of councillors was further reduced by the lowering of the PAYE bands and increased PRSI rates. The Universal Social Charge (USC) was then introduced in January 2011 at the following rates -

- 2% on the first €10,036
- 4% on the next €5,980
- 7% on the balance or on the next €83,984 for self-employed and
- 10% on the balance for self employed

Again, this affected some councillors more than others depending upon their individual circumstances and whether or not they had other incomes.

These years also saw the end of the Social Partnership model. By the end of 2009, flat rate pay cuts were applied on public service pay, with higher earners incurring larger pay cuts. This reduced a Senator's basic salary with subsequent proportionate adjustments made to the Representational Payment, which was reduced in January 2010 and July 2013 as follows: -

Local Authority	Rate of Payment 1 Sept 2008 to 31 Dec 2009 (€)	Rate of Payment 1 Jan 2010 to 30 June 2013 (€)	Rate of Payment From 1 July 2014 (€)
County and City Councils	17,604	16,724	16,565
Borough Councils, and the Town Councils of Athlone, Bray, Dundalk, Ennis and Tralee	8,802	8,362	8,283
Town Councils (rating authorities)	4,401	4,181	4,141
The remaining Town Councils	2,401	2,281	2,253

The link between the Representational Payment and a Senator's basic salary can be viewed as having been disadvantageous to councillors during the FEMPI process. However, it is also the case that councillors had previously benefitted from the link when pay rises had been awarded during the preceding years.

In addition to cuts to their basic salary, senators also incurred flat rate cuts to their Parliamentary Standard Allowance, covering attendance costs for Leinster House. With effect from 1 January 2013 the allowance of Dublin based Senators was reduced by 25% from €7,000 to €5,250 per annum. However, this had no impact on councillors as there is no statutory link between Senators' expenses allowance and Councillors' expenses allowances.

The range and amounts of the Representational Payment following the FEMPI cuts and immediately prior to the introduction of the local government reforms in June 2014 are as set out in the table below: -

Local Authority	Total Elected Members	RP Amount 1 Jul 2013	Total Annual Cost €
County and City Councils	883	16,565	14,626,895
Borough Councils, and the Town Councils of Athlone, Bray, Dundalk, Ennis and Tralee	144	8,283	1,192,752
Town Councils (rating authorities)	429	4,141	1,776,489
The remaining (non-rating) Town Councils	171	2,281	390,051
Total	1627		17,986,187

The cuts to the gross and net amounts of the salary type income of councillors under the FEMPI process were significant but also consistent with cuts made to public service pay. These reductions do not in themselves constitute any special grounds for considering any adjustments under this review process.

3.2.4 Local Government Reforms and Current Position

The Local Government Reform Act 2014 introduced a number of key structural changes, which can be summarised as follows:

- the number of local authorities was reduced from 114 to 31;
- the number of elected members was reduced from 1,627 to 949;
- 80 town councils were dissolved; and
- 95 municipal districts were established in 25 local authorities;

The abolition of town councils resulted in the abolition of the lower tiers of the RP. All 949 elected members now receive the full amount of the RP, which was previously only available to 883 out of 1,627 members.

The RP has been increased as a result of increases to the Senator's basic salary following the reversal of FEMPI pay cuts but it remains below its pre-FEMPI peak amount. FEMPI pay restoration and pay increases under the *Public Service Stability Agreement 2018-2020* are ultimately a matter for the Minister for Public Expenditure and Reform. The RP was last increased as a result of this process on 1 September 2019 to its current amount of €17,359 per annum.

With effect since 1 July 2017, elected members also now receive a flat rate allowance worth €1,000 per annum for work carried out as members of municipal districts or area committees. This allowance was introduced in recognition that the workload of elected members had increased following the overall reduction in number and abolition of town council. The allowance was provided for by way of amending legislation under section 142 of the Local Government Act 2001, which was given effect with the consent of the Minister for Public Expenditure and Reform. This allowance increases the total amount of salary type payments that elected members currently receive to €18,359 per annum.

Under existing arrangements, the RP can be expected to increase in line with increases to a Senator's basic salary due under the current pay agreement by 2% from 1 Oct 2020, increasing total salary type payments to Councillors to €18,706 from that dates.

Comparison of total cost of salary type payments under old and new structures

The hypothetical scenario set out in the table below sets out the salary type payments that would apply to elected members assuming that the local government reforms of 2014 were never given effect by the Houses of the Oireachtas.

Consequently, there would have been no reduction in elected member numbers, town councils would not have been abolished and the €1,000 municipal district members allowance would never have been introduced. The current amount of the RP of €17,359 is used as the basis for calculating the smaller salary type RP amounts that would be payable to members of borough and town councils in this scenario.

Local Authority	Total Elected Members	RP Amount 1 Oct 2018 (€)	Total Annual Cost (€)
County and City Councils	883	17,359	15,327,997
Borough Councils, and the Town Councils of Athlone, Bray, Dundalk, Ennis and Tralee	144	8,680	1,249,920
Town Councils (rating authorities)	429	4,340	1,861,860
The remaining (non-rating) Town Councils	171	2,390	408,690
Total	1627		18,848,467

This hypothetical total cost of €18,848,467 compares to the current actual cost of salary type payments of €17,422,691 per annum, a difference of €1,425,776. If this saving were to be passed on in full to the 949 elected members of the reformed local government structures then this would amount to an additional payment of €1,502 per annum per member for total salary type payments worth €19,861 per annum.

Another way to compensate for an increased workload following the reduction in elected member numbers is to replace the €1,000 Municipal District and Area Committee Members Allowance with the full amount of the RP that applied for members of the former medium sized town councils. The basis for this would be that most elected members of local authorities are also now members of municipal districts, which are centred around many of these same towns or other urban areas. This option would result in salary type payments worth €21,699 per annum (€17,359 + €4,340). The total annual cost for this would be €20,592,351, which would be an increase of €1,743,884 over the total cost of salary type payments that would have been due to 1,627 elected members if the old town council structures were still in place.

The above scenarios result in a salary type payment for elected members that is much less than what has been proposed in some submissions made under this review process. The submission from the AILG proposed an annual salary for

Councillors aligned with point 4 of the salary scale for a local authority Grade 4 Assistant Staff Officer. This is currently €34,646 with effect from 1 September 2019. This is 88.7% higher than the existing salary type payments for Councillors.

The reduction in the overall number of councillors cannot in itself be used as a basis for justifying any increases beyond the options set out above. In considering the case for any salaried remuneration that is greater than the total amount of remuneration for the 1,627 elected members under the old local government structures it is necessary to examine other factors. These factors would include how the role of councillors has evolved over the years, taking account of the work they are now engaged in, the ratio of councillors to population, the range of statutory functions, the nature of the representational role, etc.

3.3 Analysis of Expenses Allowances

Elected members may claim expenses in respect of reasonable costs necessarily incurred in carrying out official duties. There are a number of different expenses allowances and sub-categories within these allowances.

3.3.1 Annual Expenses Allowance

The Annual Expenses Allowance (AEA) is the main expense allowance that elected members receive. It is a composite annual expense allowance designed to offset reasonable expenses incurred in attending meetings associated with their reserved functions and council business. The AEA consists of three component parts –

- (i) an annual travel rate;
- (ii) an annual subsistence rate; and
- (iii) an unvouched fixed annual rate for misc. expenses

Provision for payment of expenses to councillors was introduced by section 63 of the Local Government Act 1925. Provision for payment of fixed rate travelling expenses to councillors was then made by section 67(2) of the Local Government Act 1946, which allowed local authorities by resolution to apply a fixed sum for every mile of travel in lieu of payment of actual expenses incurred by an individual councillor in

attending meetings. This system remained in place largely unchanged for several decades.

Section 51 of the Local Government Act 1991 introduced a more centralised approach for determining the payment of expenses to councillors. Section 51(3) gave the Minister for Local Government power to make regulations for the payment of expenses to councillors subject to consultation with the Minister for Finance. This same approach was continued under section 142(1) of the Local Government Act 2001, which currently allows the Minister for Local Government to make regulations for the payment of expenses to councillors with the consent of the Minister for Public Expenditure and Reform.

The AEA was introduced under Part II of the Local Government (Expenses of Local Authority Members) Regulations, 1993 (S.I. No. 391 of 1993), which came into effect from 1 January 1994. It was the main financial support for Councillors until the introduction of the salary-type Representational Payment 8 years later. The basis for calculating the AEA was not amended as result of a Representational Payment being introduced.

The travel and subsistence elements of the AEA are calculated using a banded system based on the size of a local authority (number of members) and a notional number of meetings that are assumed to be held in a year based on four indexed meeting bands. The number of members in each local authority is roughly based on the size of its overall population but there are significant variations in the number of members per population in each area. Local authorities with more members are assumed to hold more meetings so have higher indexes and therefore can make higher AEA payments to their members. The bands do not take size of geographic area into consideration.

In the 25 years since its introduction the travel and subsistence rates applied under the AEA have altered in line with revisions to the civil service travel and subsistence rates by the Minister for PER but the underlying methodology for calculating the allowance has remained mostly unchanged. The last notable amendment was made under the *Local Government (Expenses of Local Authority Members) Regulations*

2006 (S.I. No. 668 of 2006), which came into effect from 1 January 2007. These regulations increased the indexed meeting bands as set out in the table below:

	Pre-2007 indexed meeting bands	Current indexed meeting bands
Band 1	Index = 60 (travel rate) Index = 30 (subsistence rate)	Index = 80 (travel rate) Index = 40 (subsistence rate)
Band 2	Index = 100 (travel rate) Index = 50 (subsistence rate)	Index = 110 (travel rate) Index = 55 (subsistence rate)
Band 3	Index = 140 (travel rate) Index = 70 (subsistence rate)	Index = 150 (travel rate) Index = 75 (subsistence rate)
Band 4	Index = 160 (travel rate) Index = 80 (subsistence rate)	Index = 170 (travel rate) Index = 85 (subsistence rate)

The 2006 Regulations also set the current amounts of the fixed rate allowance - €2,286, €2,413, €2,540 and €2,667. No further adjustment was made in relation to miscellaneous expenses until the introduction of the optional vouched expenses allowance, from 1 July 2017, with a maximum limit of €5,000 per annum.

Following the 2014 reforms there was a minor adjustment of local authority distribution among the indexed meeting bands to take account of mergers. North Tipperary County Council, South Tipperary County Council, Waterford City Council and Waterford County Council had all been in Band 1. The newly merged local authorities that replaced them moved into Band 2. This means that just under half of all councillors are now in Band 2. No other local authorities were moved to different indexed bands despite many of them incurring significant increases or losses in member numbers. The changes in elected member numbers in each local authority are set out in the table on the next page.

The current indexed meeting bands are as set out in the table below –

	Local Authorities	Indexed meeting bands
Band 1	Carlow, Cavan, Galway City, Kilkenny, Laois, Leitrim, Louth, Longford, Monaghan, Offaly, Roscommon, Sligo and Westmeath 255 Members in total	Index = 80 (travel rate) Index = 40 (subsistence rate)
Band 2	Cork City, Clare, Donegal, Galway, Kerry, Kildare, Limerick, Mayo, Meath, Tipperary, Waterford, Wexford and Wicklow 456 Members in total	Index = 110 (travel rate) Index = 55 (subsistence rate)
Band 3	Dun Laoghaire-Rathdown, Fingal and South Dublin. 120 Members in total	Index = 150 (travel rate) Index = 75 (subsistence rate)
Band 4	Cork County and Dublin City 118 Members in total	Index = 170 (travel rate) Index = 85 (subsistence rate)

Elected Member Numbers								
Index Band	Local Authority	Size km ²	Pre-2014 Members	Current Members	Gain	Loss	Population 2016 Census	Population per Member
1	Carlow	897	21	18		3	56,932	3,163
	Cavan	1,932	25	18		7	76,176	4,232
	Galway City	54	15	18	3		79,934	4,441
	Kilkenny	2,073	26	24		2	99,232	4,134
	Laois	1,720	25	19		6	84,697	4,458
	Leitrim	1,590	22	18		4	32,044	1,780
	Longford	1,091	21	18		3	40,873	2,270
	Louth	826	26	29	3		128,884	4,957
	Monaghan	1,295	20	18		2	61,386	3,410
	Offaly	2,001	21	19		2	77,961	4,103
	Roscommon Co Co	2,548	26	18		8	64,544	3,586
	Sligo	1,838	25	18		7	65,535	3,641
	Westmeath Co Co	1,840	23	20		3	88,770	4,438
2	Clare	3,450	32	28		4	118,817	4,243
	Cork City	187*	31	31			208,669*	6,731
	Donegal	4,861	29	37	8		159,192	4,302
	Galway Co.	6,095	30	39	9		178,124	4,567
	Kerry	4,807	27	33	6		147,707	4,475
	Kildare	1,695	25	40	15		222,504	5,563
	Limerick	2,756	17 & 28	40		5	194,899	4,872
	Mayo	5,586	31	30			130,507	4,350
	Meath	2,342	29	40	11		195,044	4,876
	Tipperary	4,305	21 & 26	40		7	159,553	3,989
	Waterford	1,857	15 & 23	32		6	116,176	3,630
	Wexford	2,367	21	34	13		149,722	4,403
	Wicklow	2,027	24	32	8		142,425	4,450
3	DLRD	127	28	40	12		218,018	5,450
	Fingal	448	24	40	16		296,020	7,400
	Sth. Dublin	223	26	40	14		278,767	6,969
4	Cork Co.	7,266	48	55	7		334,199*	6,076
	Dublin City	115	52	63	11		553,165	8,780

* The geographic area of Cork City Council was significantly enlarged with effect from 31 May 2019 following a boundary review. The area of the city increased in size from 40km² to 187km² with an increase in population from 125,657 to 208,669 based on 2016 census figures. At the same time, the geographic area of Cork County Council was reduced by just 2% but the population reduced from 417,211 to 334,199. There was no change to the number of elected members in either Cork City Council or Cork County Council arising from the boundary review.

There are significant differentials between local authorities in terms of geographic area, total population and number of councillors. These are factors that influence distances travelled and expenses incurred by councillors both in carrying out their reserved functions and in carrying out their representational role. The smallest local

authority by geographic area is Galway City at just 54 km² while Cork County is by far the largest at 7,266 km². Leitrim has a population of just over 32,000 people while Dublin City has a population of over half a million. At a national level there is on average of approximately one councillor for every 5,000 people. In Leitrim, there is one councillor for every 1,780 people while in Dublin City there is one councillor for every 8,780 people.

It can also be observed that there are some anomalies in the indexed bands following the 2014 local government reforms -

- Louth County Council now has 29 members following the abolition of Drogheda Borough Council and Dundalk Town Council, but remains in Band 1 despite having more members than Clare County Council in Band 2; and
- Kildare, Limerick, Meath and Tipperary each have 40 members, the same as the 3 Dublin based local authorities in Band 3 yet they remain in Band 2.

The total amount of travel and subsistence AEA payment that an elected member receives can vary greatly depending upon which indexed band his or her local authority is in. The table below compares the AEA payable to members living less than 16km from Council HQ in each of the four indexed meeting bands using the current civil service travel and subsistence rates. These differentials would be further increased the further a member lives from HQ.

	Meetings Index	Travel Payment	Subsistence Payment	Fixed Rate Payment	Total Annual AEA Payment
Band 1	40:80	€573	€1,479	€2,286	€4,338
Band 2	55:110	€889	€2,033	€2,413	€5,335
Band 3	75:150	€1,424	€2,773	€2,540	€6,737
Band 4	85:170	€1,691	€3,142	€2,667	€7,497

Under the current indexed band system, a member of a Band 4 local authority who attends a similar number of meetings while commuting a similar distance as a member of a Band 1 local authority receives an additional €2,781 per annum in AEA

travel and subsistence. This differential increases to €3,159 when the fixed rate payment is added. This is inherently unfair and is contrary to the concept of all 31 local authorities now representing a single tier system for local government.

The indexed meeting bands provide for larger amounts of AEA remuneration for members of large local authorities. This would seem to be based on an assumption that members of large local authorities attend more meetings but this is not always the case in practice. The number of meetings required to be attended by an individual elected member is dependent on the number of SPCs, committees, etc, on which that member sits. Large local authorities may have more committees but they also have more members to support this.

It was previously estimated by the Department, following a survey of elected members in late 2015, that the average total AEA payment per member was approximately €6,300 per annum. In its own submission under this review process, the AILG estimated that the average AEA payment in 2018 was €6,205 per annum. This figure was based on total reported AEA expenditure by local authorities in 2018 of €5,889,349. This is approximately 34.4% of the annual cost for salary-type payments to elected members. The AEA makes up an even larger percentage of total net payments received by elected members given that it is payable without deduction of tax.

The AILG's estimate of the average AEA payment tallies closely with the Department's earlier estimate. This is despite significant adjustments to underlying civil service travel rates and bands by the Minister for Public Expenditure during 2017. It is acknowledged that these adjustments to travel rates and bands adversely impacted the amount of AEA received by some councillors, in particular those commuting longer distances to attend local authority meetings. However, at the same time other councillors saw their AEA payments increased because of the same adjustments with the result that the total overall annual cost of AEA payments was roughly the same after the adjustments as before. Figures provided to the Department by local authorities show that the total amount of AEA travel payments was €1.68 million in 2018 compared to €1.78 million in 2017, a reduction of approximately 5.5%

The table below sets out how changes to the motor travel rates made in 2017 impacted on the annual travel rates paid to councillors:

	Km from home	Travel Index	Total Km per Annum	Old Travel Rate of 60.88 cent per Km	Current Annual Travel Rates	Gain/Loss
Band 1	16 min	80	1280	€779.26	€573.31	-€205.95
	25	80	2000	€1,217.60	€1,089.50	-€128.10
	50	80	4000	€2,435.20	€2,760.10	€324.90
	75	80	6000	€3,652.80	€4,174.10	€521.30
	100	80	8000	€4,870.40	€5,140.40	€270.00
Band 2	16 min	110	1760	€1,071.49	€889.03	-€182.46
	25	110	2750	€1,674.20	€1,715.98	€41.77
	50	110	5500	€3,348.40	€4,013.05	€664.65
	75	110	8250	€5,022.60	€4,898.83	-€123.78
	100	110	11000	€6,696.80	€5,784.60	-€912.20
Band 3	16 min	150	2400	€1,461.12	€1,423.62	-€37.50
	25	150	3750	€2,283.00	€2,551.28	€268.28
	50	150	7500	€4,566.00	€4,657.25	€91.25
	75	150	11250	€6,849.00	€5,865.13	-€983.88
	100	150	15000	€9,132.00	€7,073.00	-€2,059.00
Band 4	16 min	170	2720	€1,655.94	€1,715.98	€60.04
	25	170	4250	€2,587.40	€2,968.93	€381.53
	50	170	8500	€5,174.80	€4,979.35	-€195.45
	75	170	12750	€7,762.20	€6,348.28	-€1,413.93
	100	170	17000	€10,349.60	€7,717.20	-€2,632.40

Councillors in Band 1 were least affected by the changes to the travel rates, likely incurring a net loss of up to €200 per annum or a net gain of up to €300 per annum given that it is unlikely that many councillors in these smaller local authorities would be commuting long distances.

Councillors in Band 2 living up to 50km from HQ stood to gain the most with potential net increases of up to €665 per annum. However, those living within 16km of HQ would have incurred reductions of approximately €180 per annum

Councillors in Band 4 living distances of more than 50km from HQ were especially adversely affected, in particular, this would have applied to members of Cork County Council rather than members of Dublin City Council. A member of Cork County Council living 100km from HQ would have incurred a reduction of approximately €2,600 per annum (from approximately €10,300 per annum to approximately €7,700 per annum). However, this should also be considered in the context that councillors in Cork were receiving much higher payments than colleagues commuting similar distances in other large counties such as Galway or Donegal because of the higher travel index that applies in Cork County (approximately €10,300 per annum compared to approximately €6,700 per annum).

This highlights the inequalities of the current index band system. It also shows how exposed some councillor remuneration is, given the system of travel related remuneration for councillors that has developed, to changes made centrally to motor travel rates by the Minister for Public Expenditure and Reform.

There are certain conditions that apply to the travel and subsistence elements of the AEA that compare favourably to the general conditions that apply to standard civil service expenses allowances. These include the following –

- once 80% or more of meetings are attended then a councillor qualifies for the full amount of the travel and subsistence elements of the allowance with attendances below 80% resulting in the payment being reduced proportionately;
- councillors are paid a minimum travel distance of 16 kilometres in the event that their home is located a shorter distance than this from Council HQ;
- the travel rate is aligned with the civil service travel rates for vehicles with an engine capacity of 1,501 cc or greater regardless of the mode of transport actually used.

It is evident that many Councillors regard the AEA as an income rather than its stated purpose as an expenses allowance. This is perhaps unsurprising given the culture of over-emphasis on travel and subsistence expenses to support Councillors

in carrying out their official duties that has evolved over the years. Representations made to the Minister as well as comments made during Oireachtas debates have referred to adjustments to travel and subsistence rates that negatively impact the amount of AEA remuneration received by Councillors to the effect that such adjustments are tantamount to 'pay cuts'. Councillors have also lobbied to continue to receive full payment of the AEA when they are not attending local authority meetings owing to extended leave of absences for medical reasons or even on official business overseas.

The AEA has been criticised by some Councillors and their representative organisations, as well as the CCMA and individual local authorities, as being excessively complex to understand and/or administer. There have been calls for an administratively simplified mechanism for providing sufficient remuneration to elected members to offset the costs of travel related expenses.

3.4 Expenses of Oireachtas Members

Oireachtas members are paid a Parliamentary Standard Allowance (PSA), which is a composite allowance comprised of a travel and accommodation allowance (TAA) and a public representation allowance (PRA). The statutory basis for the PSA is the *Oireachtas (Allowances and Facilities) Regulations, 2010-1203* (S.I. No. 84 of 2010 and S.I. No. 149 of 2013), which were given effect by the Minister for Public Expenditure and Reform.

The PSA is similar to the AEA received by Councillors in that it is a composite allowance that serves a similar purpose to offset costs incurred by an office holder associated with official attendance and expenses reasonably incurred in a public representational role.

Travel and Accommodation Allowance

The TAA covers the costs associated with travel to and from Leinster House and, for TDs only, other travel expenses including constituency travel. Senators receive no payments for constituency travel so receive a smaller amount than TDs. The current rates are set out in the table below:

Distance	TD Annual	Senator Annual
Less than 25km	€9,000	€5,250
25km or more but less than 60km	€25,295	€20,795
60km or more but less than 90km	€27,315	€22,815
90km or more but less than 120km	€28,665	€24,165
120km or more but less than 150km	€29,669	€25,169
150km or more but less than 180km	€30,015	€25,515
180km or more but less than 210km	€30,350	€25,849
210km or more but less than 240km	€30,685	€26,184
240km or more but less than 270km	€31,365	€26,865
270km or more but less than 300km	€32,035	€27,534
300km or more but less than 330km	€32,715	€28,215
330km or more but less than 360km	€33,395	€28,895
360km or more	€34,065	€29,565

These rates were last adjusted with effect from 1 January 2013 when the Minister for Public Expenditure and Reform applied flat rate cuts of 25%.

At the end of the year, each Member must certify that the amount paid to them was applied in respect of expenses incurred for the purpose specified in the regulations. The TAA is calculated on the basis of 150 days attendance at Leinster House. However, Members must register their attendance in Leinster House for at least 120 days annually to retain the full allowance. A deduction of 1% of the TAA allowance is made for each day less than 120 days attended at the end of the year or relevant period. Where attendance recorded is less than the required number, the Member must repay the amount to be refunded within two months of the end of the year or of the relevant period.

Public Representation Allowance

The PRA covers the costs associated with Members' work as public representatives and are subject to an annual limit. The categories of expenses allowable under the PRA vary according to the Member's role with some expenditure categories associated with constituency work not applying to Senators. Since January 2013, it is

requirement that PRA expenses must, in general, be vouched but a monthly unvouched amount for petty expenses is still permitted (€100 per month for TDS and €75 per month for Senators).

4. International comparisons

4.1 Comparisons with Britain and Northern Ireland

4.1.1 Payments to Councillors in Northern Ireland

There are currently 11 council districts in Northern Ireland (est. April 2015) with 462 elected members serving a total population of 1.8 million people (2011 census). Most councils have 40 or 41 members except for Belfast, which has 60 members.

The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 provide the legal basis for payment of allowances to councillors. This is supplemented by circulars issued by the Department of Communities (DOCNI).

The most recent consolidated circular can be viewed at the link below -

<https://www.communities-ni.gov.uk/sites/default/files/publications/communities/lg-12-2018-covering-letter.pdf>

Basic Allowance

The 2012 Regulations provide that each council must make provision in its scheme of allowances for a basic allowance, with the same rate applicable to each councillor. No council may pay more than one basic allowance to a councillor.

Each council must determine the amount of the basic allowance it will pay, which must be within the maximum rate set by the Department. The maximum rate was increased from £14,775 (€17,287) to £15,071 (€17,633) from 1 April 2019.

The basic allowance is intended to recognise the time commitment of councillors, including such inevitable calls on their time as meetings with council officers and constituents. It also includes an element for incidental and consumable costs incurred by councillors in their official capacity, such as the use of their homes, office consumables and the cost of landline and mobile phone calls.

Special Responsibility Allowances

A council may make provision in its scheme for the payments of Special Responsibility Allowances (SRA). A SRA is in addition to the basic allowance. Each councillor can only receive one SRA.

Under the 2012 Regulations, the total amount of SRA payments that may be paid by a council is determined by the size of its population. No more than 50% of councillors in an individual council may receive a SRA payment. The largest single SRA payment to an individual councillor can be no more than 20% of the SRA total payments amount.

SRA payments are typically paid to the chairperson and deputy chairperson of each council, committee chairpersons and to the representatives of each political party.

Travel Allowances

Each council may make provision for the payment of travel allowance and subsistence allowance; within the maximum rates as determined by the Department. These are open to all councillors who incur expenditure for travel and subsistence in relation to approved duties. The maximum rates of travel and subsistence are determined by the Department following consultation with the Northern Ireland Joint Council for Local Government Services.

The rates paid for travel by car must not exceed the amount that would result from using an alternative mode of transport; e.g. public transport, unless previously agreed by the council.

A banded system applies. The first band covers distances up to 8,500 miles (approximately 13,685km) with reduced rates applying for distances that exceed this. The travel rates for private vehicles are as shown in the table below.

Type of Vehicle	Rate per Mile £	Rate per Mile € ⁸	Rate per Km € ⁹
A pedal cycle	20.0p	23.40c	14.54c
A motor cycle (all engine capacities)	24.0p	28.08c	17.45c
A motor car of cylinder capacity exceeding 450cc but not exceeding 999cc	46.9p *13.7p	54.87c *16.03c	34.10c *9.96c
A motor car of cylinder capacity exceeding 999cc but not exceeding 1,199cc	52.2p *14.4p	61.07c *16.85c	37.96c *10.47c
A motor car of cylinder capacity exceeding 1,199cc	65.0p *16.4p	76.05c *19.19c	47.27c *11.93c
An electric car	45.0p **25.0p	52.65c **29.25c	32.72c **18.18c
Passenger rate (per passenger)	5.0p	5.85c	3.64c

* For mileage above 8,500 miles

** For mileage above 10,000 miles

These rates appear to diverge from the standard civil service travel rates for NI. The Department of Finance NI website has a general guidance document that states that the civil service motor travel rate is 45p per mile for all types of cars up to 10,000 miles, reducing to 25p per mile thereafter. The website advises these rates as being in effect from Sept 2014 and gives no indication of any more recent revision – <https://www.finance-ni.gov.uk/publications/9-travel-and-subsistence>

⁸ Calculated using conversion rate of 1.17 £ to €

⁹ Calculated by dividing the mileage rate by 1.609

Other - Dependants' Carers' Allowance

Councillors are entitled to claim a dependants' carers' allowance (DCA) towards reimbursement of actual reasonable costs necessarily incurred in providing care for an eligible dependant, while carrying out an approved duty.

This is payable based upon actual receipted costs or at the appropriate hourly rate, whichever is the lower; up to the monthly maximum. The hourly rate of dependants' carers' allowance for standard care is £7.83 (€9.16) and for specialised care £15.66 (€18.32). The monthly maximum for standard care payable is £408 (€477) and the monthly maximum for specialised care is £815 (€954).

Pensions

Councillors in NI have the option of paying contributions to the Local Government Pension Scheme. Deductions are made from the basic allowance as well as any special responsibility allowance. The rates below apply from 1 April 2018 and the pay ranges are increased in line with cost of living every April.

Pensionable Pay	Contribution Rate
£0 - £14,500	5.5%
£14,501 - £22,100	5.8%
£22,101 - £36,900	6.5%
£36,901 - £44,700	6.8%
£44,701 - £88,300	8.5%
More than £88,300	10.5%

Members receive tax relief against contributions.

The benefits of the Scheme are summarised below:

- On retirement, a pension based on average pay while a member of the Scheme.
- The pension will be revalued each year to keep pace with the cost of living.
- A member's council makes contributions towards pension benefits.

- Survivors' pensions are payable to a spouse, eligible cohabiting partner and children.
- Life cover is automatically provided at 3 x pensionable pay and a member can nominate the person who will receive the death grant.
- Normal retirement is at the state pension age but early retirement from age 55 onwards is allowed (early retirement reductions will apply).
- A member can remain in the Scheme until the day before age 75.
- A member can retire on ill-health grounds at any age providing he or she qualifies.
- Benefits can be transferred out to another scheme if a person ceases to be a member.

Case Study 1 – Newry, Mourne and Down District Council

Newry, Mourne and Down District Council has 41 elected members serving a population of 171,533 people (2011 census).

Councillors are paid allowances for the time, work and costs involved in representing the people of Newry, Mourne and Down. This includes representing their constituents, travelling around the district and attending Council and Committee meetings. Members who have extra duties and responsibilities are also paid a Special Responsibility Allowance for the extra work involved with their special responsibility.

Basic Allowance

The annual basic allowance is £15,071 (€17,633) from 1 April 2019. This corresponds to the maximum amount set by the Department.

Chairperson Allowances

Chairperson of the Council	£19,770 (€23,131)
Chairperson of the Planning Committee	£5,202 (€6,086)
Members of the Planning Committee (9)	£3,978 (€4,654)
Committee Chairpersons Allowance (3)	£3,978 (€4,654)
Party Representative Allowance (5)	£3,978 (€4,654)

There are 2 additional members of the Planning Committee who are noted as receiving a nil amount for their Special Responsibility Allowance. The Chairperson of the Committee for Enterprise, Regeneration and Tourism is similarly noted as receiving a nil amount. The reason for this is not stated. It is possible that the councillors concerned may have chosen to forego the allowance or returned it.

Other Allowances

Travel and subsistence expenses are paid in accordance with the rules and up to the rates set by the Department.

The Dependents' Carers' Allowance is also available to councillors with eligible dependents and is payable at the rates set by the Department.

Case Study 2 - Belfast City Council

Belfast City Council has 60 elected members serving a population of 333,871 people (2011 census).

Basic Allowance

The basic allowance is intended to recognise the time commitment of all Councillors, including such inevitable calls on their time as meetings with officers and constituents, including approved duties. Basic allowance is also intended to cover incidental costs incurred by Councillors in their official capacity, such as the use of their homes and the cost of any telephone calls, including mobile phone calls.

A council circular dated 2 July 2018 states that the annual basic allowance is £14,200 (€16,614) with effect from 1 April 2015. This is less than the current maximum amount set by the Department for Communities NI. It would appear from this that the members of Belfast City Council may have decided not to increase their basic allowance since 2015 despite the maximum amount being raised by the Department.

Chairperson Allowances

Lord Mayor	£34,800 (€40,710)
Deputy Lord Mayor	£6,250 (€7,312)
High Sheriff	£6,250 (€7,312)
Committee Chairpersons Allowance (6)	£6,150 (€7,312)
Deputy Committee Chairpersons Allowance (6)	£3,000 (€3,510)
Party Group Leader (6 parties)	£3,505 to £6,200 (€4,101 to €7,254)
Deputy Party Group Leaders (5 parties)	£3,000 (€3,510)

The amount paid to each party group leader is determined by the number of seats held by their party. Sinn Fein is the largest party with 19 seats while the PUP is the smallest with 3 seats.

A smaller chairpersons allowance of £3,000 (€3,510) is payable to the chairperson of the committee for Belfast Waterfront and Ulster Hall.

Other Allowances

Travel and subsistence expenses are paid up to the rates set by the Department.

The Dependents' Carers' Allowance is also available to councillors with eligible dependents and is payable at the rates set by the Department.

4.1.2 Comparison between Northern Ireland and Republic of Ireland

In comparing the system in place for payment of allowances to councillors in Northern Ireland to that of the Republic, I make the following observations:

- There are more councillors per capita of population in Northern Ireland than in Ireland. This could indicate that there may be more demand on councillors in Ireland in relation to time spent on constituency work.
- Individual councils in NI are generally larger than councils in Ireland. Only 5 out of 31 councils in Ireland have 40 or more members. Some have as few as 18 members.

- Councils in NI have more flexibility in setting payment amounts for members subject to maximum limits set by the Department of Communications.
- The maximum gross amount of the basic allowance paid to councillors in NI is moderately less than the salary type income paid to councillors in Ireland
 NI - £14,775 @ 1.17 euro conversion = €17,287
 RoI - €17,359 Representational Payment + €1,000 M.D. Allowance = €18,359
- This differential in salary type payments may be somewhat offset by tax deductions at source in cases where councillors have other sources of income.

A higher rate of tax of 40% applies in both Ireland and UK but the income threshold for paying this rate is lower in Ireland (€43,550 for a married person in Ireland compared to £46,351 (€54,230) in the UK). A deduction of Universal Social Charge (USC) of between 2% and 8% also applies in Ireland.

The differential between the average net payment amounts may therefore be narrower than the differential in the gross payments.

- The basic allowance in NI is intended to cover incidental expenses such as office consumables, mobile phone, etc, as well as time spent meeting with constituents.

Councillors in Ireland receive a separate mobile phone allowance worth up to €600 per annum as well as an unvouched, tax free, fixed rate allowance for miscellaneous expenses worth between €2,286 and €2,667 (or vouched expenses worth up to €5,000 per annum). The support provided for incidental expenses in Ireland is therefore comparatively far more generous than the support provided to councillors in NI.

- Special responsibility allowances are generally more prolific in NI with up to 50% of members of each council permitted to receive an allowance in relation

to taking on additional responsibilities, such as chairing a committee or party representation.

In Ireland each council could be expected to have between 4 and 6 SPCs, each with a chairperson receiving an allowance of €6,000 per annum. Councils with municipal district structures (25 out of 31) also pay a chairperson allowance to the chair of each MD, typically worth €6,000 per annum. Most councils with municipal district structures have between 3 and 5 municipal districts. The cathaoirleach of each council receives an allowance worth between €20,000 and €50,000. In some of the smaller local authorities this might equate to approximately 50% of members receiving a 'special responsibility allowance'. However, this would not be the case in larger local authorities. Notably, the Dublin based local authorities, as well as Cork City and Galway City, do not have municipal district structures so the ratio of members with 'special responsibility allowances' would be much lower.

- It would appear that the Department of Communications NI may have more flexibility to set travel bands and rates for councillors (following consultation with a central joint group for local government services). These rates appear to diverge from the standard NI civil service travel rates without incurring tax implications.
- The NI travel expense bands for councillors are more straightforward and impose less of an administrative burden to operate than the travel bands in Ireland.
- Travel rates in Ireland are significantly reduced after the first 5,500km of travel whereas a reduced rate in NI does not come in to effect until after 13,685km. However, travel rates for distances of less than 5,500km are generally higher in Ireland than in NI. Standard travel rates in Ireland are shown below for comparison.

Official Motor Travel in a calendar year	Engine Capacity Up to 1,200cc	Engine Capacity 1,201cc to 1,500cc	Engine Capacity 1,501cc and over
0 - 1,500 km	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km	70.00 cent	73.21 cent	83.53 cent
5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
25,001 km and over	21.36 cent	22.23 cent	25.85 cent

- Councillors in Ireland financially benefit from special favourable conditions in relation to travel and subsistence expenses for attending council meetings –
 - being paid for a minimum travel distance of 16km;
 - being paid at the rate for driving a vehicle with engine capacity of 1,501cc or greater regardless of the mode of transport actually used; and
 - qualifying for 100% payment of notional travel and subsistence expenses provided at least 80% of council meetings are attended during the year.

- Northern Ireland provides an allowance for councillors with dependents in respect of costs incurred for care support while attending meetings. There is no equivalent allowance in place in Ireland (although the unvouched fixed payment of between €2,286 and €2,667 towards miscellaneous expenses could potentially be used towards paying for care support services).

The ratio of women councillors in NI (understood to be approximately 23.5%) is more or less the same as here since the 2019 local election. It should also be noted that there is no dependents' support allowance in Ireland for council employees who attend and service council meetings.

- NI councillors have the option of paying contributions into a pension scheme. There is no such option for councillors in Ireland.

Councillors in Ireland are entitled to receive a once off lump sum gratuity payment on retirement based on number of years of service. The maximum

payment for 20 years' service is worth 400% of the salary type representational payment (€68,240). Councillors in Ireland do not make payment contributions towards this lump-sum. The qualifying age is 50 rather than the state pension age.

- In summary –
 - The amount of the 'basic allowance' is roughly the same in both jurisdictions but the basic allowance in NI is expected to cover incidental expenses while councillors in the Republic receive separate allowances for this.
 - NI councils can determine for themselves the range and amount of special responsibility allowances, subject to maximum limits, and how this is divided. This potentially allows more members to avail of such allowances.
 - NI provides a tailored support allowance for councillors with dependents.
 - The travel expenses system for councillors in NI is simpler to administer.
 - Councillors in Ireland are provided with much greater amounts of remuneration for attending meetings and miscellaneous incidental expenses, which in most cases is unvouched. It is apparent that this provides a significant boost to their overall level of remuneration, placing them in a comparatively more advantageous position to their counterparts in NI.
 - There is no pension scheme provided for councillors in the ROI. However, there is provision for a lump sum gratuity payment and councillors do not have to make payment contributions towards this. The qualifying age compares very favourably to the qualifying age for the NI pension scheme

4.2 Payments to Councillors in the United Kingdom (excl. Northern Ireland)

Basic Allowance

All UK councillors are able to avail of a basic allowance. The amount of this allowance can be determined by individual councils subject to a maximum level. The amount of the basic allowance can vary greatly between different councils. In general, the basic allowance paid by most UK councils would appear to be less, in some cases significantly less, than the salary type payments made to Irish councillors.

A 2015 report by a group known as the '*Tax Payers' Alliance*' identified Moray Council in Scotland as having the highest basic allowance for councillors in the UK at £16,772 (@1.17 = €19,623). The most recent published payments by Moray Council itself for 2017-18 show the amount of the basic allowance for its councillors at £15,334 to £16,924 (@ 1.17 = €17,940 to €19,801). This is comparable to the level of salary type payments currently made to Irish councillors.

The basic allowance paid by Moray Council is comparable to the basic allowance for rank and file councillors in other Scottish Councils. The basic allowance in Edinburgh for 2016/17 was £16,893 (€19,764) while the current basic allowance paid by Dumfries and Galloway is £16,927 (€19,804).

http://www.edinburgh.gov.uk/info/20031/councillors_and_committees/489/councillors_pay_allowances_and_expenses

<https://www.dumgal.gov.uk/article/15144/Payments-to-councillors>

We have looked at several other councils across the UK for further comparisons –

- London Basic Allowance £11,045 (@ 1.17 = €12,923). This was recently reviewed and the review group recommended this be increased to £13,400 (@ 1.17 = €15,678)
- Isle of Wight Basic Allowance £6,893 to £7,700 (@ 1.17 = €8,064 to €9,009) . A Conservative dominated council in Southern England with 40 councillors serving a population of 141,000 people. One of the smallest ceremonial counties in England in terms of both geographic size and population (46 out of

48). The number of elected members is nonetheless larger than most Irish local authorities.

- Rochdale Borough Council £10,118 (@ 1.17 = €11,838) . A Labour dominated urban council in North West England.
- Cardiff Basic Allowance £13,600 (@ 1.17 = €15,912)
- Gwynedd Basic Allowance £13,600 (@ 1.17 = €15,912)

Overall it would appear that Scottish councils pay a higher basic allowance than their counterparts in England and Wales. From the cases at above, it would appear that the amount of the basic allowance is quite consistent across Scotland (approximately €16,900) and Wales (£13,600) but there are significant differentials between English councils.

All of the jurisdictions mentioned above appear to conduct regular reviews of councillors' allowances by an independent review group.

The basic allowance paid by UK councils is intended to cover incidental expenses incurred by councillors in the performance of their duties. This is not the case with Irish councillors, who receive separate expenses allowances that are payable without deduction of tax.

Special Responsibility Allowance

UK councils may pay Special Responsibility Allowance (SRA) to councillors who hold positions within the council. Councils have flexibility to determine the number and amount of such payments and the positions that they apply to. The amount of SRA payments in the cases I have looked at vary considerably, from £161 (€188) paid to councillors on the Isle of Wight to the recommended salary of £85,162 (€99,640) for the directly elected mayor of London.

The case of London councillors was specifically mentioned by Senator Brian O' Domhnaill during a Seanad debate attended by Minister Phelan on 29 March 2018 - <https://www.kildarestreet.com/sendebates/?id=2018-03-29a.156>

“The same is evident in London regarding the remuneration of councillors. In London, it is divided into five bands with the lower band starting at a level of payment in the region of £15,000 to £17,000. It increases to a level of £65,000 to £90,000. They obviously treat democracy with the respect it deserves. We need to start doing the same and we need to stop listening to the media on this issue because if we do not, the people who will be disenfranchised will not be the councillors but the ordinary citizens because when the system is broken, people must ring up a public representative to get it fixed.”

There are 32 local authority districts that make up Greater London with 1,851 councillors serving approximately 8.8 million people. As set out above, rank and file councillors in London are paid a basic allowance of £11,045 (€12,923) (with a recommended increase to £13,400 (€15,678)). There are then 5 SRA payment bands, ranging from £2,582 to £85,162 (€3,021 to €99,640). This can raise total income (incl. basic allowance) for councillors holding positions of special responsibility to between £13,627 and £68,130 (€15,949 and €79,712) as well as the salary of £85,162 for the directly elected mayor. The vast majority of London councillors do not receive the higher levels of remuneration, which only apply to a small number of positions such as cabinet members and senior chairpersons. There are no corresponding equivalent positions with the same functions in the Irish local government system.

SRA payments can potentially significantly increase a councillor’s overall level of remuneration but the higher levels of remuneration only apply to a relatively small number of executive positions. In most cases the amount of a SRA is much less than the basic allowance.

Travel and Subsistence

UK councillors can receive travel and subsistence expense payments when travelling on approved duties. The total amount of these payments vary from councillor to councillor and council to council. Members are encouraged to use public transport or car share where possible. Most councillors in the cases I have looked at here received less than £1,000 in t&s payments. Quite a few claimed no t&s at all. Councillors claiming larger sums of t&s remuneration are the exception not the rule.

Care Allowance

Some councils pay allowances to councillors with dependents requiring care while the councillor is carrying out his or her duties. There does not appear to be any common statutory requirement in UK law underpinning this. The allowance may potentially be quite large for those councils that do provide it - £400+ per month.

Conclusion

The salary type payment of Irish councillors compares favourably to the basic allowance of UK councillors. It is slightly lower than the basic allowance provided to Scottish councillors and much higher than the basic allowance of English and Welsh councillors.

The Department has previously estimated that the average annual expenses allowance payment made to Irish councillors is approximately €6,300 per annum towards incidental expenses for attending meetings. This payment is made without deduction of tax. There is no equivalent allowance under the UK system. Irish councillors receive much higher levels of remuneration towards travel and subsistence and incidental expenses than their UK counterparts, who are expected to cover such expenses out of their basic allowance.

UK councils have autonomy to set SRA payments and these are broader in scope than the chairperson allowances set by the Department under the Irish LG system. The value of these allowances vary considerably but most are much less than the basic allowance. A small number of SRAs have high levels of remuneration but these are generally associated with senior political posts with specific functions for which there are generally no equivalent under the Irish LG system.

The UK system may provide care support allowances but this is not universal. There is no such allowance in the Irish local government system. Overall, Irish councillors receive higher levels of remuneration than their UK counterparts, in particular in the form of travel and subsistence and incidental expenses allowances. UK councils have more autonomy to determine the value and range of allowances paid to councillors.

5. Other supports

During the course of this consultation and data gathering process, it became clear that the matter of non-pay supports are also of deep concern to Councillors. The following matters, ranging from pension to social insurance entitlements to administrative and research supports, have been identified.

5.1 PRSI

Councillors' pay was moved in 2017 from being subject to Class K to Class S PRSI. It is believed that most councillors are now liable for Class S PRSI. This applies to self-employed workers, and confers a number of benefits, including Adoptive Benefit, Maternity Benefit, State Pension (Contributory), Guardian's Payment, and Widow's, Widower's or Surviving Civil Partner's Pension (Contributory).

Some councillors may still be subject to Class K PRSI¹⁰, which has more limited benefits. It is noted that other office holders, members of the Oireachtas, the President, and certain other public representatives, are subject to Class K PRSI.

PRSI is a matter for the Department of Employment Affairs and Social Protection. However, there may be merit in engagement with that Department to determine whether Councillors should have an alternative PRSI status.

5.2 Pensions

Retiring councillors qualify for a gratuity lump sum payment worth up to 400% of their salary-type representational payment after a maximum of 20 years' service. This compares favourably to the lump sum that local authority employees can receive, which is set at a maximum of 150% of final salary after 40 years' service. However, retiring employees also go on to receive life-long pension payments that can be worth up to 50% of their final per annum salary as well a survivor benefits. Local authority employees make superannuation contributions from their salary, at a gross rate of about 6.5%, towards their retirement benefits, including lump sum and

¹⁰Those Councillors who are 66 years or over, or who are otherwise modified rate contributors but under 66 years. DHPCLG Circular LG 02/2017 refers

pension. Councillors currently make no contribution towards their gratuity lump sum payment.

The retirement benefit for councillors is also inconsistent with that of other public representatives. Oireachtas members are members of a public sector superannuation scheme, either the Member's Pension Scheme for members elected before January 2013 or the Single Public Sector Scheme for members elected after 2013. Under both schemes Oireachtas members make contributions towards their retirement benefits and receive both lump sum and pension payments on retirement. Members can qualify for full benefits after 20 years' service.

An interesting comparator for any pension reform for councillors could be the rollout of a superannuation scheme to local authority firefighters. Retained firefighters attendance is part-time on a "fire call out" basis and many of the firefighters are employed separately on a whole time basis in other employments; some are self-employed and others are whole time local authority employees.

In 2008, retained firefighters were given the option of joining the Local Government Superannuation Scheme (LGSS) and receive a pension and retirement lump sum based on their pensionable remuneration and length of service. Where a retained firefighter, who is a member of the Scheme, retires on their compulsory retirement age, the lump sum and LGSS part of their pension are immediately payable. Any social welfare element of their pension will be payable at state pension age. All retained firefighters appointed after 1 January 2013 must join the Single Public Service Pension Scheme and are subject to the rules of that Scheme at retirement. This Scheme is the responsibility of the Minister for Public Expenditure and Reform.

5.3 Administrative support

Through engagement with stakeholders and councillors, it appears that the supply and availability of equipment and administrative support is not consistent throughout all local authorities. Some councillors said that there was a lack of IT support and follow up which was frustrating and resulted in delays with work output. However, more positively, 66% of survey responses indicated that they did have IT supports available to them.

When asked in the survey if the local authority could provide any enhanced or extra support to councillors, 16.5% of respondents answered no, while 80% of respondents said yes. For the respondents that answered yes, they were asked to elaborate and give examples. Numerous responses included secretarial supports, meeting rooms and allocated local authority officials. Only 18% of respondents indicated that they currently have hot-desking facilities in their local authority, for instance. This could be easily implemented through the assignment of particular work areas for this purpose (or work pods, as are in place in some local authorities).

Survey responses also suggested that local authorities should appoint one official as a point of contact who could provide support, but also engage with relevant officials throughout the local authority to assist councillors. Some indicated that it was frequently time consuming and frustrating trying to locate the appropriate officials when querying matters. However, a number of respondents (23%) indicated that they already have one point of contact in their local authority, which works well. This approach could be rolled out across all local authorities.

In its submission, the CCMA stated that adequate administrative supports and training is needed to facilitate an effective part-time role, adding that it would appear difficult for part-time elected members to effectively engage in leadership and governance roles as well as on-going representations. They added that to facilitate more effective engagement, it would be appropriate to finance additional administrative support for elected members. The duties of such support staff would include providing administrative support to councillors. This could not include producing materials or facilitating activities which are political in nature. Instead, it should consist of facilitating elected members in relation to their role, e.g. making appointments, carrying out basic research, obtaining relevant documentation, and helping elected members to co-ordinate with the local authority. Only 20% of survey respondents indicated that they had administrative supports currently available to them, so there could be a very substantial reduction in workload for councillors if this was to be implemented. The Sector would have to consider this as part of an overall workforce plan.

When asked for suggestions as to whether local authorities could provide any enhanced or extra support to elected members to support their role, secretarial supports and one point of contact for representations and queries was repeatedly mentioned. Similarly, when asked what non-financial measures could be undertaken to encourage existing councillors to stand for re-election and new candidates for election, 74% of respondents indicated that more administrative and secretarial supports by local authorities would be encouraging. Allocated working spaces in the local authorities were also mentioned.

In the course of the survey of elected members, it was suggested that an independent legal advice service could be provided to elected members of local authorities. In this regard, local authorities are a single body corporate and already employ/engage or retain legal expertise. However, it could be appropriate for individual councillors or groups of councillors to seek independent legal advice if required.

It was also suggested that local authorities could provide summaries of technical documents to elected members to facilitate decision-making. The Department could issue general guidance to local authorities in this regard.

5.4 Parental leave

Under section 18 of the Local Government Act 2001 (as amended), subject to the approval of the elected Council, Councillors may retain their seat while not attending meetings for 6 months, due to illness or in good faith for another reason; this 'leave of absence' may be approved for a further 6 months, and for a final 6 months after that. However, the Act does not provide specifically for parental leave for Councillors.

It is noted that members of the Oireachtas have no entitlement to parental leave. When the Maternity Protection (Members of the Oireachtas) Bill 2013 was debated, it was noted by the Government that maternity leave for office-holders (i.e. members of the Oireachtas) could raise constitutional issues and issues with electoral law.

It is recommended that councillors who wish to take parental leave should be able to notify the elected council one month in advance, rather than be obliged to seek the council's approval to take time away from their role.

5.5 Childcare

Feedback was received from the survey of elected members to the effect that the lack of childcare for councillors with parental considerations was a concern.

The Government announced earlier this year that it intends that the approach adopted in Dublin City Council, which has a "Parenting (or Caring) Support Group", comprising a number of elected members, will be established in all other local authorities. This Group will be tasked with examining the issue in respect of their own local authority, and drafting a Council policy on parental/caring support and family friendly measures to be endorsed by the Council, including issues such as childcare access and "family proofing" the times and duration of Council meetings.

5.6 Office space

In responses to the survey of elected members, the view was expressed that elected members would benefit if office space was provided for their use in local authority buildings.

From data gathered by the CCMA, of the 31 local authorities, 30 provide dedicated meeting rooms for councillors, 13 of which do so either on council meeting days only or on a shared basis when requests are received from councillors. The absence of available meeting rooms was raised by councillors and their representative organisations.

At present, elected members may opt for a vouched expenses allowance of €5,000 per annum under which expenses for an office, including a home office, may be claimed. Councillors' offices may be liable for rates payments whereas an exemption from rates applies in the case of offices operated by Oireachtas members for the purpose of their public representational role. The Minister has stated that he is committed to addressing this inconsistency to ensure equitable treatment of councillors.

5.7 Additional statutory leave to attend council meetings

The Review has received feedback to the effect that elected members who are in employment consider that they should receive time off work which is in addition to their annual leave, to attend council meetings, and that this should be a statutory requirement.

There could be advantages to assigning additional leave to elected members on a statutory basis, including:

- Fewer burdens on elected members' existing leave
- Increase ease of attending meetings
- Make the role more attractive to candidates in employment.

However, placing a statutory obligation on employers to provide extra leave to employees who are councillors could:

- place a burden on businesses
- be unfair to elected members who are self-employed and who could have to incur a cost to cover their absence from work
- make councillors less attractive as employees.

It is therefore considered that requiring employers to give elected members additional leave would not be feasible. However, it is an overarching objective that local authority members reflect the communities that they serve and therefore attracting and retaining councillors that are employed and self-employed is a key ongoing objective and obstacles to the achievement of this aim must be identified and mitigated. Therefore, the introduction of an alternative, non-statutory leave approach could be considered. This could include an incentive scheme.

6. Recommendations

6.1 Defining the role of Councillor

Defining the role of councillor is a key objective of this review exercise. Following extensive consultation, including consultations with stakeholders and surveying councillors themselves, the report concludes that the role entails five main areas of work based on the councillors' reserved functions and position of leadership in the communities they represent:

- Policy making and local authority performance in the delivery of its services
- Oversight, Governance and Compliance of and by the local authority
- Representing the local authority and the community on external bodies
- Community leadership and political advocacy
- Representation of individual constituents, as appropriate

No element of the role should be considered as more important than another and every effort should be made by the local authority and the Department to assist the councillor in fulfilling this role in the most effective and efficient manner. However, the role of councillor also needs to adapt accordingly.

The role of councillor should be one that is available to all. It should not be exclusively for those with independent means or for those who perform the role in a fulltime capacity. It was never intended to be a full time role and, indeed, the evidence does not support the assertion that it is a full time role. Nevertheless, the remuneration available to councillors should be sufficiently adequate to support an individual who puts themselves forward to represent their community.

In an effort to clearly set out the role of the councillor a number of actions are proposed:

- The guidelines 'Local Government and the Elected Member' should be updated by the Department in consultation with councillors and published
- Public information campaigns on both the role of the councillor and the role of local authorities should be undertaken

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- Services and information that are readily available should be digitised and put on local authority websites, if not already presented in this way
 - Well-resourced customer service units within the local authority with prompt responses and actions in response to queries from citizens and local communities should be promoted, and used consistently across all local authorities.

6.2 The running of council meetings

Consideration should be given to more flexible meeting times to allow for councillors with other commitments (family, caring or employment) to attend. When asked what non-financial measures could be undertaken by local authorities to support councillors, 51% of survey respondees indicated that flexibility in terms of meeting times would be more helpful. A number of survey respondents and also representative groups have indicated that preparation for meetings is key but have indicated that it takes a substantial amount of time. Reasons for this included the volume of documentation to be read and the short timescale to get through it due to the circulation of same before meetings. Documentation should be circulated in sufficient time to allow attendees to adequately prepare in advance, preferably in electronic format. Summaries of large documentation should be provided to reduce time taken to read all material that may not necessarily be fully relevant. The executive and elected members should work together to try to reduce the number of meetings held.

It would be appropriate for elected councils to examine and if necessary update their standing orders to facilitate meetings at times that are easier to attend for the greatest number of elected members.

In addition, Council meetings should be facilitated at times that are more convenient for elected members.

Local Authorities should also consider and implement new processes to reduce the number of meetings by, for example, reducing the number of plenary council meetings by strengthening municipal districts (as has been achieved in Limerick City and County Council, for example).

6.3 Appropriate training and supports

Elected members could benefit from further tailored induction training. The ALLG already delivers induction training to elected members, as do at least some local authorities. It would be beneficial if induction training was offered by all local authorities to elected members. In addition, the availability of induction training to co-opted members should be explored.

It is important to ensure that councillors are aware of their vital governance role, both as elected members of the council and as directors/board members of external bodies. Tailored training should also be considered in this regard.

A quarter of survey respondents indicated that they felt a mentoring programme by serving councillors would be useful. This should be considered and explored as part of an overall training programme.

Additional and tailored training should be provided to the Cathaoirliog of plenary Councils, municipal districts and SPCs in order to ensure the effective and efficient chairing of meetings.

6.4 Administrative support

Local authorities should be asked, on a consistent and equitable basis across the 31, to consider improved administrative supports for councillors. Such supports should include allocated meeting rooms and work spaces, ongoing IT equipment, IT helpdesk and administrative supports, a staff point of contact for councillors and the introduction of a CRM system accessible by Councillors.

To address the over burden of the representational aspect of the councillor role for both the councillors themselves and council officials, the CCMA has outlined details of a councillor CRM system. The benefits of such a system are yet to be maximised. Currently, 13 local authorities provide an online CRM system for councillors to assist them in their representational role. Of these 13 local authorities, four provide a CRM system which offers limited councillor functionality to fulfil their responsibilities (e.g. ability of councillors to make representations for limited services only). Currently, six

local authorities are examining the implementation/enhancement of a councillor CRM system, including Louth County Council, which currently provides a councillor CRM system with limited functionality. Such a system should be further developed and rolled out nationwide.

6.5 Technological solutions

The possibility of video conferencing facilities to allow remote attendance at meetings should be explored. A longer-term project, this would be more appropriate as a centrally designed and procured system rather than one for each individual local authority.

Live streaming is something that should be implemented in all local authorities to ensure full transparency of proceedings at council meetings.

6.6 Future councillors

It is acknowledged that Government policy is that all of our society, in its full diversity, is represented in Local Government and local decision-making structures. In doing so, local government in this country will be more reflective of the society in which we live.

Prior to the 2019 local elections, a range of initiatives were approved by the Government to increase the participation of women in the local elections. Funding of €500,000 was made available in 2019 for specific initiatives to achieve this objective. Key stakeholders, like Women for Election, the National Women's Council of Ireland and Longford Women's Link, were involved in developing these initiatives. The Department of Housing, Planning and Local Government is also supporting the Immigrant Council of Ireland in its work in encouraging our immigrant communities to understand and participate in local government in this country. Preparations should commence now for the 2024 local election candidates and consideration given to how best to encourage, prepare and train both women and candidates of diversity to become involved in local politics. Such a programme of support and activities should continue over the next local electoral cycle.

6.7 Salary

The Representational Payment and the Municipal District Members allowance should be replaced with an appropriate single salary payment based on, and appropriate to, the important work being done by Councillors.

The introduction of the salary must coincide with the streamlining and rationalisation of the range of expense allowances that are currently payable to Councillors in line with public sector norms.

It is recommended that the Councillors' salary should be aligned with Point 3 of a Grade 6 Senior Staff Officer, which is €50,122 per annum based on a 37 hour week over 5 days or 7 hours 24 minutes per day. This should be proportionately reduced to reflect the part-time nature of the Councillor role and based on 2.5 days per week or 18.5 hours per week. Any additional time allocated by Councillors to their representational role will be on a voluntary basis.

In making this recommendation I have noted that in their submission to me, as part of this review process, councillor representatives¹¹ themselves agreed in principal that the historical link to a Senator's salary should cease and instead the salary for Councillors should be linked to a Public Service Pay Scale. This will fulfil the objective of removing political decision making from the remuneration of councillors into the future and further bringing it in to line with public sector norms. The point was also made that councillors enter local government to serve the community, not for financial gain, and as such the calculation of an appropriate salary amount should include a reduction of 10% to take account of the 'public and civic element' of their role.

Total amount of salary: **€25,066**

¹¹ Association of Irish Local Government (AILG) submission to the Review: <http://www.ailg.ie/general-items/ailg-submission-to-moorhead-review-on-the-role-and-remuneration-of-local-authority-elected-members.html>

This would break the existing, somewhat tenuous link between a Councillor's salary and that of a Senator (which currently stands at approximately 24%), and introduces a direct link to the salary of a local authority official.

Taking into account the wider public sector pay environment and processes, such a proposed increase in salary type payment – of approximately 36% - could be based on the achievement of reforms and more efficient ways of working highlighted in this report.

6.7 Travel and Subsistence Allowances

Significant reform of the tax-free travel and other allowances currently payable to councillors is necessary. This would be (a) to bring to an end the current over-reliance by Councillors on these allowances as a form of fixed income and (b) to bring those allowances into line with public sector norms. Two possible options are considered in this regard:

6.7.1 Elected Member Standard Allowances (EMSA)

The Annual Expenses Allowance that councillors currently receive should be abolished and replaced with an allowance that is similar to the Parliamentary Standard Allowance for Oireachtas Members. This new allowance could be called the Elected Member Standard Allowance (EMSA) and would be a composite allowance that consists of two parts:

- Travel and Subsistence Allowance (TSA) to cover attendances at Council meetings as well as constituency travel initially set at €2,250 per annum; and
- Local Representation Allowance (LRA) to cover miscellaneous expenses that will operate on a fully vouched basis initially set at a maximum of €5,100 per annum.

This allowance would need to be established by way of new regulations given effect by the Minister for Local Government with the consent of the Minister for Public Expenditure and Reform under Section 142 of the 2001 Act. The Regulations should provide a statutory link to the Parliamentary Standard Allowance of TDs but scaled proportionately to the role of the Councillor. It is more appropriate that Councillors be

linked to TDs rather than Senators given that they have a constituency to serve and a local representational role. Thereafter the EMSA would be adjusted proportionately to any adjustments made to the Parliamentary Standard Allowance of TDs.

Travel and Subsistence Allowance

The Travel and Subsistence Allowance (TSA) would be a flat rate allowance to cover the costs associated with attending statutory council meetings, including SPCs and other committees of the local authority. The allowance will also cover the costs of constituency related travel.

The amount of the TSA for Councillors would initially be set at €2,250 per annum, which is 25% of the amount of the TAA for Dublin-based TDs who live within 25km of Leinster House. This takes account of the fact that councillors are generally required to attend meetings in Council HQ less often than TDs attend Parliamentary sessions in Leinster House, which has 150 sitting days, and also serve smaller constituencies. Thereafter the TSA should be adjusted proportionately in line with any adjustments made to the equivalent allowance of a TD and with effect from the same date.

The TSA would be payable in full provided that Councillors attend at least 80% of council meetings and will be reduced proportionately for attendances of less than 80%.

It is a matter for the Revenue Commissioners to rule on whether or not the allowance may be paid with a deduction of tax. However, the allowance would be based on the PSA for Oireachtas members, which is paid without deduction of tax.

It is acknowledged that some councillors whose home residence is located more than 25km from Council HQ would be allowed to claim travel and subsistence expenses at the standard civil service rates and bands. This would only be payable against actual attendance at meetings and not be payable in the event of absences. The payment will also be calculated based on the appropriate band for engine capacity of the vehicle used for travel.

For example, a Councillor lives 75km from Council HQ and who attends 50 out of 55 required meetings during a year in a vehicle with an engine capacity of 1,300cc. The Councillor will be able to claim for a total of 5,000km in the travel band for vehicles with an engine capacity of 1,201cc to 1,500cc. This is based on a 150km round trip from home to HQ minus 50 km for the portion of the journey that is separately covered by the flat rate TAA. 100km x 50 meetings attend =5,000km. This would then be further supplemented by the appropriate day rate.

Local Representation Allowance

The existing unvouched fixed rates expenses for Councillors should be abolished and replaced with a Local Representation Allowance (LRA), which would operate in a similar manner to the optional vouched expenses allowance that is already in place for Councillors. The categories of eligible expenditure for the current vouched expenses allowance are based on the categories of eligible expenditure that are in place under the PRA for Oireachtas members and this will continue to be the case going forward.

The PRA for Oireachtas members allows for monthly payments of 'petty cash' expenses on an unvouched basis subject to the maximum annual amount of the allowance not being exceeded. This allows for €100 unvouched expenses per month for TDs and €75 unvouched expenses per month for Senators. An unvouched amount for Councillors worth €40 per month should also be permitted towards petty expenses.

The PRA for Oireachtas members includes phone expenses and, as such, the separate mobile phone allowance for Councillors should be incorporated into the new LRA.

The LRA would operate on a vouched basis and would be compulsory on all Councillors claiming expenses to provide receipts or other evidence of expenditure. A 1 year interim period should be allowed during which Councillors may continue to claim unvouched fixed rate expenses at the current amounts that apply, which are €2,286, €2,413, €2,540 and €2,667.

The LRA will initially be set at a maximum amount of €5,100 per annum, which is approximately 25% of the amount of the PRA for TDs. Thereafter it will be adjusted in proportion to any adjustments made to the PRA for TDs.

6.7.2 No fixed travel allowances

Consideration could also be given to completely abolishing any type of tailored expenses allowance for attendance at statutory council meetings. Instead of the new flat rate allowance worth €2,250 per annum as proposed above, councillors could receive normal travel and subsistence expenses using the standard civil service rates and bands for attendance at meetings. This would operate on the basis that it would only be payable against the actual number of statutory meetings attended rather than using an 80% attendance rule. There would be no other preferential conditions such as a minimum distance factor or members being paid expenses rates for large engine sized vehicles even if using other less costly methods of transport.

This is the method that is used for payment of travel and subsistence expenses for Members of State Boards to offset expenses incurred in attending meetings.

Under such a system, councillors would receive a salary worth €25,000 plus €5,100 vouched expenses plus standard travel and subsistence expenses.

Such a system would likely be easier to administer. A risk, however, with such a system is that it could lead to a proliferation of statutory meetings. It could also lead to perceived inequalities between Councillors, particularly between those who live close to Council HQ in geographically smaller local authorities and those who live long distances away in the larger local authorities.

6.8 Other Travel and Subsistence

It is recommended that Councillors should be allowed to claim travel and subsistence expenses in relation to attendances at conferences, seminars and other such approved events. The existing rules in relation to such allowances should continue to apply subject to review and direction from the Minister for Local Government.

The rates and bands that apply for Councillors should be the same as the standard civil service rates set by the Minister for Public Expenditure and Reform. There is however no rationale for Councillors being on separate subsistence bands (less than 3 hours and 3 to 7 hours) with lower thresholds than those which apply to employees.

The standard civil service travel and subsistence rates are listed below:

Official Motor Travel in a calendar year	Engine Capacity Up to 1,200cc	Engine Capacity 1,201cc to 1,500cc	Engine Capacity 1,501cc and over
0 - 1,500 km	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km	70.00 cent	73.21 cent	83.53 cent
5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Overnight Rates	Day Rates	
	Absence of 10 hours or more	Absence of 5 hours or more but less than 10 hours
€147.00	€36.97	€15.41

Vouched Accommodation Overnight Rate for use in Dublin only		
Vouched cost of accommodation up to €147.00	Plus	€36.97

It is further recommended that the aggregation requirement for the calculation of progression through the travel bands should no longer be applied to Councillors. There is a consensus position from Councillors and their representative organisations, the CCMA and the Department of Housing, Planning and Local Government that the aggregation rule is incompatible with the role of Councillors and administratively inoperable. Councillors may be appointed to a multitude of public bodies to represent their local authority and are paid separate expenses by these bodies. No mechanism exists whereby local authorities and public bodies can accurately track, record and verify all travel undertaken by Councillors, as there is no sharing of financial data and information between them. The aggregation

requirement places an excessive administrative burden on local authorities and Councillors.

However, if aggregation must be legally applied, the following options could be considered as alternatives to the current system:

1. Councillors' travel expenses for attending meetings of outside bodies could be paid by their local authority and the local authority will then claim back the amount paid to Councillors from the outside bodies at end of year. This would place an additional administrative burden on local authorities.
2. The only alternative to these options would be the introduction of a special single band, flat rate motor travel allowance for Councillors. A flat rate travel allowance would be a retrograde step and require the consent of the Minister for Public Expenditure and Reform. It would also be a further deviation from public sector norms. In addition, it would need to be assessed by the Revenue Commissioners to determine if there would be any associated tax liability. For these reasons, it should only be considered as a final option if there were no other workable solutions.

In Summary

Under the package proposed all councillors would receive the following:

- A salary worth approximately €25,000 per annum, taxable in the normal way;
- Either (a) a flat rate travel expenses allowance worth €2,250 per annum to cover attendance for meetings and constituency travel that, subject to the opinion of the Revenue Commissioners, would not be taxable or (b) no specific fixed travel-related allowance, but the application of normal public service travel and subsistence allowances for the attendance at statutory local authority meetings;
- A vouched expenses allowance with the same categories of expenditure that apply for TDs (offices, equipment, meeting rooms, web hosting, etc.) worth

€5,100 per annum with €480 of this amount being payable on an unvouched basis to offset petty expenses;

- Other travel and subsistence expenses payable at the standard civil service rates
- Under option (a) above, Councillors who live more than 25km from Council HQ would also be able to claim standard travel and subsistence towards attending meetings for distances travelled each way in excess of 25km.

The salary, expenses allowances, travel rates would thereafter all have a statutory link to a local authority pay grade, TD expenses and civil service rates. There would be no mechanism for the Minister for Local Government to make any adjustments unless there were adjustments made first to these other categories. Any deviation from this would require amending regulations with the consent of the Minister for PER under section 142 of the LG Act 2001.

Chairperson's allowances were last revised in 2014 and can remain as currently set. However, an option could be considered for allowing elected councils more flexibility in deciding how allowances for special positions are allocated.

Using option (a) outlined above, a comparison of Salary and Expenses Payment under Old and New System

A councillor living 25km from Council HQ currently receives the following amount of remuneration in salary type payments and expenses: -

Salary Type Payments	Representational Allowance	MD/AC Members Allowance	Total
	€17,359	€1,000	€18,359
Annual Expenses Allowance	Travel & Subsistence	Unvouched Fixed Rate	
Band 1	€2,569	€2,286	€4,855
Band 2	€3,749	€2,413	€6,162
Band 3	€5,324	€2,540	€7,864
Band 4	€6,111	€2,667	€8,778
Total Payments per annum in salary and expenses			
Band 1			€23,214
Band 2			€24,521
Band 3			€26,223
Band 4			€27,137

The above examples assume that the 80% attendance requirement at meetings is met.

Salary			Total
€25,066			€25,066
Elected Member Standard Allowance	Travel and Subsistence Allowance	Vouched Expenses Allowance	
	€2,250	€5,100	

This outcome would be most beneficial to councillors in smaller (Band 1) and medium sized (Band 2) local authorities, who would receive €9,202 and €7,895 extra per annum in total salary and expenses payments.

Councillors in the largest local authorities (Bands 3 and 4) would receive €6,193 or €5,279 in total salary and expenses payments.

In all cases, there would be an adjustment towards the bulk of remuneration being provided via salary that is taxable in the normal way. The payment of meeting attendance expenses would be simplified so that a flat rate payment of €2,250 applies to all councillors. The remaining expenses payments for offices, stationery, web-hosting, etc., would be made on a vouched basis.

The additional **net payments** that councillors would receive would be much smaller in many cases following tax deductions.

The CSO calculated that the average wage in Ireland in 2018 was €38,871. A councillor who earns an average wage in addition to his or her income as a councillor would pay 40% PAYE, 4.5% USC and 4% PRSI on any salary payment received as councillor (48.5% total deductions).

Under current arrangements a councillor with a separate average salary would have €8,904 deducted from his or her salary-type payments as a councillor, for a net salary payment €9,454.

Under the new system being proposed a councillor with a separate average salary would have €12,157 deducted from his or her salary-type payments as a councillor, for a net salary payment €12,909.

Comparison below assuming a councillor is paying PAYE/USC/PRSI deductions totalling 48.5%: -

Band 4 councillor paying tax under current system		
Salary	Less taxes	Total
€18,359	€8,904	€9,454
Expenses for Band 4		
€8,778		€8,778
		€18,232

All councillors paying tax under new system		
Salary	Less taxes	Total
€25,066	€12,157	€12,909
Expenses		
€7,350		€7,350
		€20,256

The net gain for a councillor in this example is **€2,024** per annum. This net gain would be reduced further in cases where a councillor lives more than 25km from HQ and is receiving larger travel and subsistence expenses under the current system.

6.9 Retirement Benefits

While there was no significant demand from councillors themselves to change the current retirement regime, it is clear that the current retirement age for councillors is inconsistent with the age that now applies for other office holders, as well as employees in both the public and private sectors. With effect from the commencement of the next local government term in May 2024 the retirement age for all newly elected, first-time councillors should be increased and aligned with the state pension age (which will be 67 in 2024, rising to 68 in 2028). This is the same arrangement that applies for Oireachtas members elected since 2004 as well as to new entrants to the civil and public service. A facility should be provided for the option of early retirement from the age of 55 on a reduced benefit basis as well as early retirement on medical grounds with immediate payment of benefits subject to similar conditions as apply to other public sector groups.

Councillors who are currently serving should continue to have the option of retiring at age 50 with payment of a gratuity lump sum given that is part of their existing terms and conditions.

An interdepartmental group should be established to examine the options for introducing a contributory pension scheme for councillors, similar to that which is in place for Oireachtas members, with the aim of introducing such a scheme with effect from the commencement of the next local government term in May 2024. This group should include representatives from the Department of Housing, Planning and Local Government, the Department of Public Expenditure and Reform, the Department of Employment Affairs and Social Protection, the Local Government Management Agency and Councillor representative organisations.

The rollout of a superannuation scheme to local authority firefighters could also be examined as a mechanism that might be applied for the transition of councillors to a similar scheme.

Estimated Total Cost

Current System

Salary Type Payments	€18,359 x 949	=	€17,422,691
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New system

Salary	€25,066 x 949	=	€23,787,634
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Extra Cost			€6,364,943
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Expenses - Current System

Annual Expenses Allowance	€6,300*x 949	=	€ 5,978,700
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Mobile Phone Allowance	€ 600 x 949	=	€ 569,400
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*estimated average

Total	€6,548,100
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Expenses - New System

Standard Allowance	€2,250 x 949	=	€ 2,135,250
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Vouched Expenses Allowance	€5,100 x 949	=	€ 4,839,900
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Total	€6,975,150
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Expenses figures under the new system assume that the maximum amount of vouched expenses will be claimed by all members but the final actual amount will likely be lower.

Additional Maximum Cost approximately €6.8 million

Appendix 1

Terms of Reference

Local Authority Elected Members Role & Remuneration Review

The Minister for Housing, Planning and Local Government and the Minister of State with special responsibility for Local Government and Electoral Reform, in conjunction with the Minister for Finance, Public Expenditure and Reform will commission a review of the role of elected members of local authorities as well as remuneration and other supports provided to assist members in carrying out their duties.

The review will be conducted by an individual appointed by the Minister, in consultation with the Minister for Finance, Public Expenditure and Reform.

The Review will be undertaken in consultation with elected members and their representative organisations (the Association of Irish Local Government (AILG) and Local Authority Members Association (LAMA)), County and City Management Association (CCMA) and wider consultation as appropriate.

The Review will be informed by inputs from officials from the Department of Public Expenditure & Reform as may be appropriate.

This Review will produce an interim report within five months of commencement that provides a full update on progress in fulfilling the mandate of these terms of reference.

When the review is completed, its findings will be the subject of discussion between the Departments of Housing, Planning and Local Government and Public Expenditure and Reform in the context of the arrangements provided for elected members under section 142 of the Local Government Act 2001, as amended and will be submitted thereafter for the consideration of the Government.

When reaching its findings the Review shall have regard to:

- a) Data, research and evidence relevant to the issues under review including the commissioning of relevant material thereto;
- b) the performance by local authority elected members of their functions generally (at both plenary and municipal level), the number and range of meetings attended, and related issues, including appropriate training needs;
- c) the leadership role of elected members in relation to major decisions of policy and how this role is influenced by current arrangements;
- d) the governance role of elected members, including in relation to oversight, risk and audit practices of the local authority;
- e) the representational role that elected members perform in service provision/access to services and the associated workload;
- f) the report of the LEA Committees set up to review LEAs for all 31 local authorities;
- g) the overall workload of elected members including advising on the amount of time reasonably required to enable them to undertake their duties;
- h) factors influencing gender and wider diversity representation among elected members;
- i) existing payments and allowances including the representational payment, annual expenses allowance, mobile phone allowance, travel and subsistence allowances, chairpersons allowances and gratuity payments including whether the existing statutory link between the representational payment and the Senators' basic salary is appropriate in all the circumstances;

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- j) the future impact on remuneration for elected members of local authorities of the further restoration of pay and allowances under the Public Service Pay and Pensions Act, 2017.
 - k) the need for a consistent and administratively simplified mechanism for providing sufficient remuneration to elected members to offset the costs of travel related expenses, in particular given the plurality of public bodies to which elected members may be voluntarily nominated as well as their need to meet with constituents
 - l) Full account of the wider public pay and industrial relations context and the potential, in this regard, for changes to the supports provided to elected members giving rise to claims from other groups.
 - m) The findings of the report in respect of the measures to do with i) local government reforms and ii) remuneration supports to be treated as an integrated package for purposes of implementation.

Appendix 2

Template of Councillor Survey

Personal Demographics

1. Age Profile

Age Profile (please tick as appropriate)	
18-35	
36-49	
50-65	
66 plus	
Prefer not to say	

2. Period in office

How long have you served as a Councillor? (Please tick as appropriate)	
1-5 years	
6-10 years	
11-20 year	
21 plus years	

3. Employment status

Apart from your work as a councillor, are you (please tick as appropriate):	
Employed full time	
Employed part time	
Self employed	
In full time education/training	
In part time education/training	
Not otherwise employed	
Retired	
Prefer not to say	

If employed elsewhere, is your workload as a Councillor manageable time and resource wise

Yes	
No	

If in employment, does your employer facilitate absences relating to Council Business	Regularly	Occasionally	Refused	Not necessary to facilitate absences	Employment not compatible with time off

Do you have any suggestions in relation to facilitating Councillors who are in employment? Anything in AILG submission

Role of Councillor

4. Councillor Role:

In performing your role as a councillor, please rank the following tasks in order of priority from 1 onwards (with 1 being the most important), as you see it along with proportion of your time spent on each area.		
Task	Ranking (with one being the most important etc)	Proportion of time %
Policy and Performance including statutory functions: e.g., making, amending or revoking of bye-laws; formulation and development of policies, such as Development Plans, LECPs, retail strategies, LAPs, service delivery plan etc		
Governance and Compliance including Statutory functions: e.g., approval of the local authority annual accounts and budgeting; Governance oversight; scrutiny of annual accounts; follow up on auditor reports; consideration of NOAC Performance Indicators; monitoring/review of LA performance against national and local policies, disposal of land, SIPO, compliance with relevant legislation		
External bodies: representing the local authority on external bodies such as Regional Assemblies, Committee of the Regions, ETB's, HSE health forums,		
Community leadership role: (e.g. instigating/organising/attending local events, campaigns or initiatives such as Tidy Towns, town festivals, provision of community facilities and playgrounds, etc.; civic representation and attendance at public ceremonies)		
Representing individual constituents: and/or acting on their behalf to facilitate access to public services (e.g. housing applications, planning matters, welfare services)		

5. Policy and Performance

In relation to the committees/Groups of the local authority, e.g. Strategic Policy Committees, the Corporate Policy Group, Joint Policing Committees, Area Committees, LCDCs etc., please provide the information requested in the boxes opposite

Committees you participate on	Please tick as appropriate	How often are the meetings and for how long (choice; weekly, fortnightly, monthly, quarterly – 1-2hrs, 3-4hrs, 5-7hrs)	Please provide a brief description of your purpose and role on these committees
Plenary meetings (Monthly/Budget/AGM/Special Meetings)			
Borough/Municipal District Meetings			
Strategic Policy Committee (please specify which ones in this box)			
Corporate Policy Group			
Joint Policing Committees			
Local Traveller Accommodation Consultative Committee			
Rural water monitoring committee			
LCDCs			
Other committees (e.g. sub-committees, workshops, area committees, audit committees) please state here;			

6. Governance and compliance

In relation to your role regarding the governance and compliance aspect of local authority business and your role as a Councillor, please provide the information requested in the boxes opposite regarding your participation

Governance and compliance aspect	Estimate the percentage of your time spent on governance and compliance matters on each	Please provide a brief description of the work you carry out on each area and the outcomes achieved specifically due to your participation
Financial matters and general corporate affairs (e.g. adopting the local authority budget and determining LPT rates, borrowing money, establishing community funds, authorising the incurring of additional expenditure and adopting a scheme for that purpose)		
Requiring the preparation and submission to the council of the financial statement		
Consideration of annual financial statement and auditor's report		
Approval of annual reports and financial statements		
Compliance with NOAC requests/findings/recommendations		
Other, please specify:		

In your view, how relevant are the above governance and compliance tasks to your role as councillor	Not relevant	Somewhat relevant	Very relevant
Please elaborate if you wish			

7. Constituency Matters: Community Leadership

In respect of constituency matters relating to community leadership/provision of services in your role as a councillor, please provide the information requested in the boxes opposite:

Community Role	Rank in order of importance (1 as most important – 6 as least important)	Rank in order of proportion of time spent (1 = most time spent and 6 = least time spent)	<i>What is your role and purpose in each area</i>
<p>Supporting community groups (e.g., fundraising for community projects; assisting with the provision of community facilities such as playgrounds, old persons’ dwellings, etc.; supporting funding applications, e.g. LEADER and sports capital grants, etc.)</p>			
<p>Advocacy/awareness building/mobilising groups regarding policy matters (e.g., minor planning proposals; water quality; unemployment; environmental issues, e.g. windmills/pylons/SACs)</p>			
<p>Provision and maintenance of infrastructure (e.g., rural broadband roll out; roads [eg Galway By-Pass]; greenways; road and footpath repair; group water schemes; fire stations)</p>			
<p>Project initiation and management (e.g. urban regeneration, heritage projects; public realm improvements etc)</p>			
<p>Provision of community services e.g., Tidy Towns; Estate taking in charge; Dog control and fouling; etc,</p>			
<p>Local engagement, liaison and communication (e.g., regarding severe weather; community policing; illegal dumping or other environmental pollution; anti-social behaviour etc)</p>			

8. Constituency Matters: Representing Individual Constituents and Facilitating Access to Public Services

In respect of constituency matters relating to providing support for individual constituents to access services in the areas listed below, please provide the information requested in the boxes opposite:

Role	Rank each area in order of importance (with 1 as the most important)	Rank in order of proportion of time spent (1 = most time spent and 6 = least time spent)	Please provide a brief description of the work you carry out in each area, across each numbered line
Access to Housing supports (e.g. social housing, disabled persons grants, housing loans, tenant purchase scheme, housing assistance payment)			
Assistance with planning applications , objections and enforcement			
Supporting economic development (e.g., online trading vouchers; employment grants; mentoring schemes; etc)			
Access to health services (e.g., medical card applications, carers allowance, fair deal applications, disability allowances)			
Access to education and training (e.g. advice on education grants; access to SUSI; JobBridge; Gateway; other training courses; etc)			

9. Participation on External Bodies

How many external bodies do you sit on currently, to which you were nominated or appointed as a councillor? (Please tick the applicable box)

0	1	2	3	4+

If you sit on an external body or bodies, please list below the external bodies you sit on, and the number of meetings per annum.

Name of external body	Number of meetings per year	Your role

10. Nature of existing Local Authority supports provided to Councillors

What local authority supports are currently made available to you such as administrative and secretarial supports including IT, administrative and staff contact measures (tablet, phone, printer, photocopying etc.)

	Tick as appropriate	If yes, describe supports provided
Yes		
No		
Not available		

11. Enhancing supports

Are there any ways the local authority could provide any enhanced or extra support to you in your role as an elected member?

Yes

No

If you answered yes, please give examples of enhanced or extra supports you feel would facilitate you in performing your functions as an elected member

12. Specific requirements of carers/parents

Do you think additional support is required specifically for elected members who are parents/have caring responsibilities?

Yes

No

If you answered yes, please outline your suggestions here

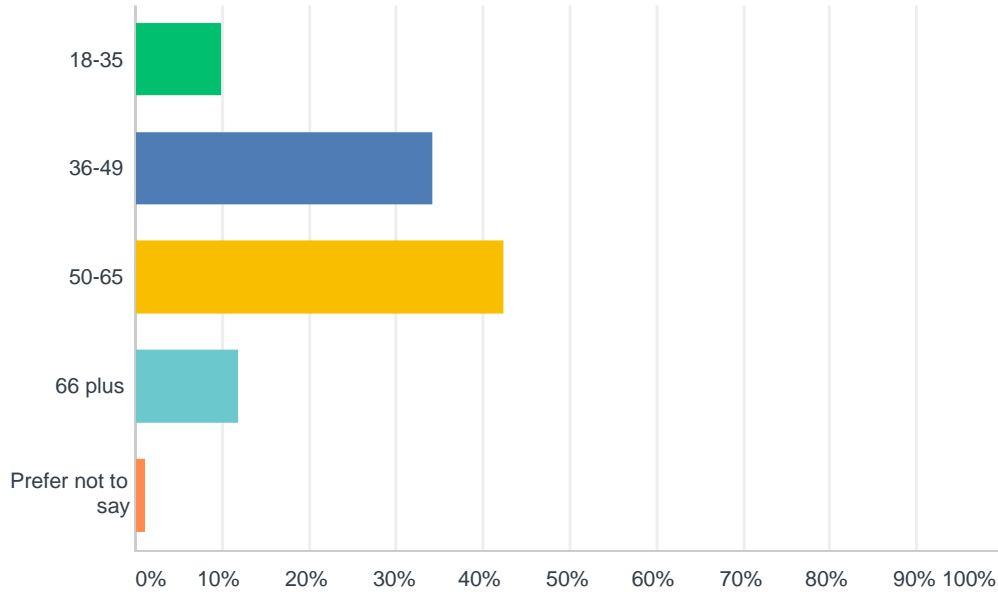
13. Encouraging candidacy in local government elections

In your view, what non-financial measures could be undertaken to encourage existing councillors to stand for re-election and new candidates to stand for election? (e.g. flexible working arrangements, a mentoring programme by serving councillors, and/or more efficient conducting of council business)

Appendix 3 - Summary of Results of Councillor Survey

Q1 Which age profile is applicable to you

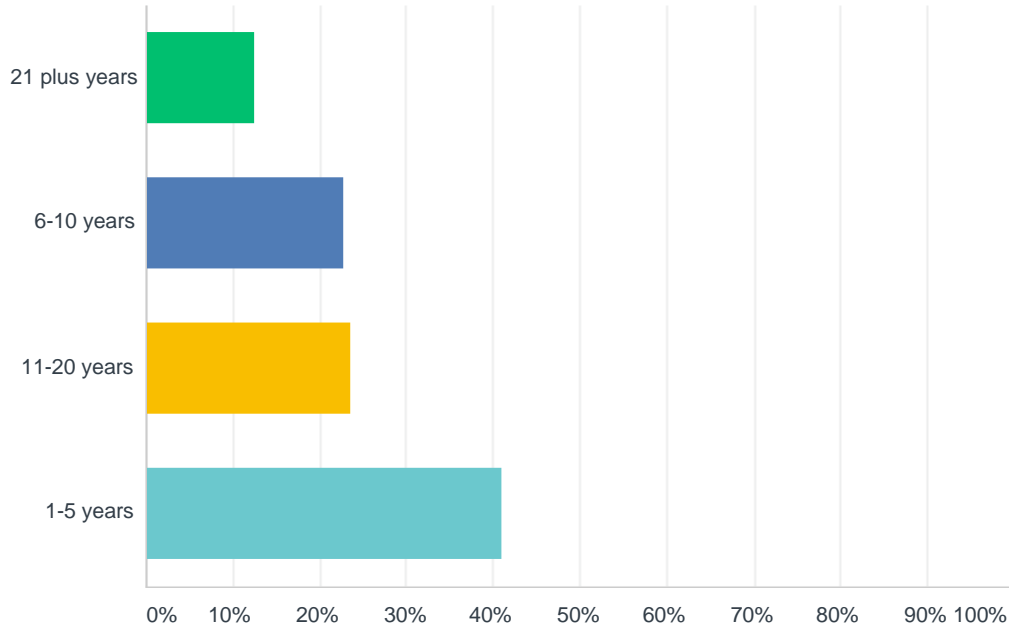
Answered: 428 Skipped: 8



ANSWER CHOICES	RESPONSES	
18-35	10.05%	43
36-49	34.35%	147
50-65	42.52%	182
66 plus	11.92%	51
Prefer not to say	1.17%	5
TOTAL		428

Q2 How long have you served as a Councillor

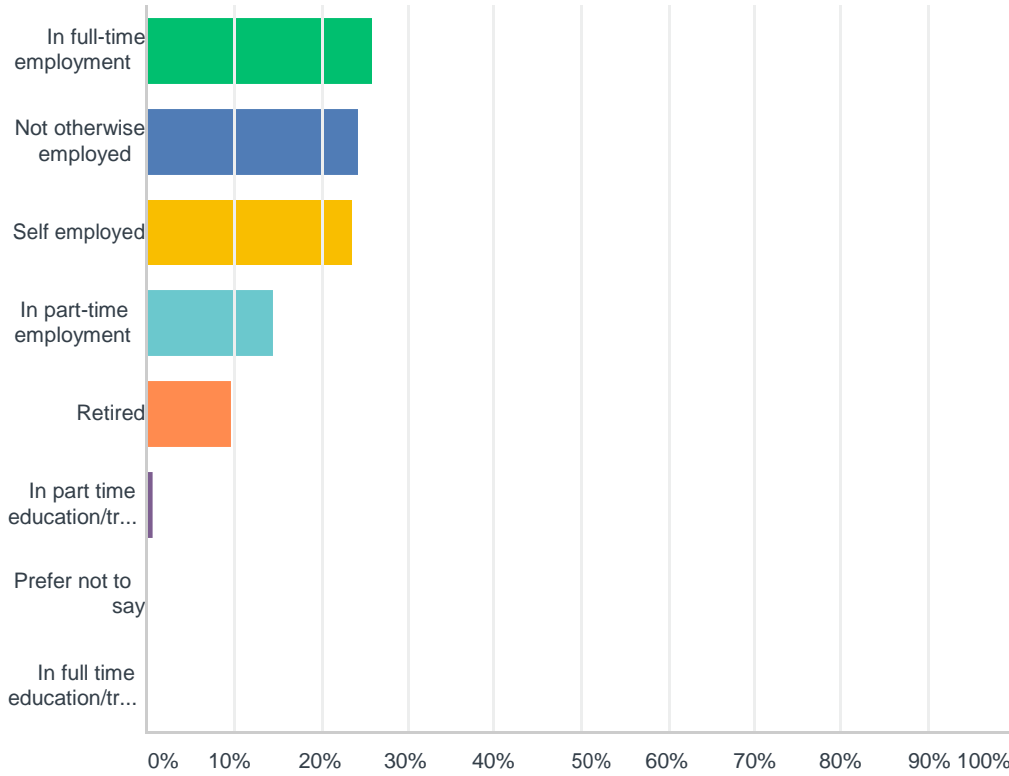
Answered: 429 Skipped: 7



ANSWER CHOICES	RESPONSES	
21 plus years	12.59%	54
6-10 years	22.84%	98
11-20 years	23.54%	101
1-5 years	41.03%	176
TOTAL		429

Q3 Apart from your work as a Councillor, are you

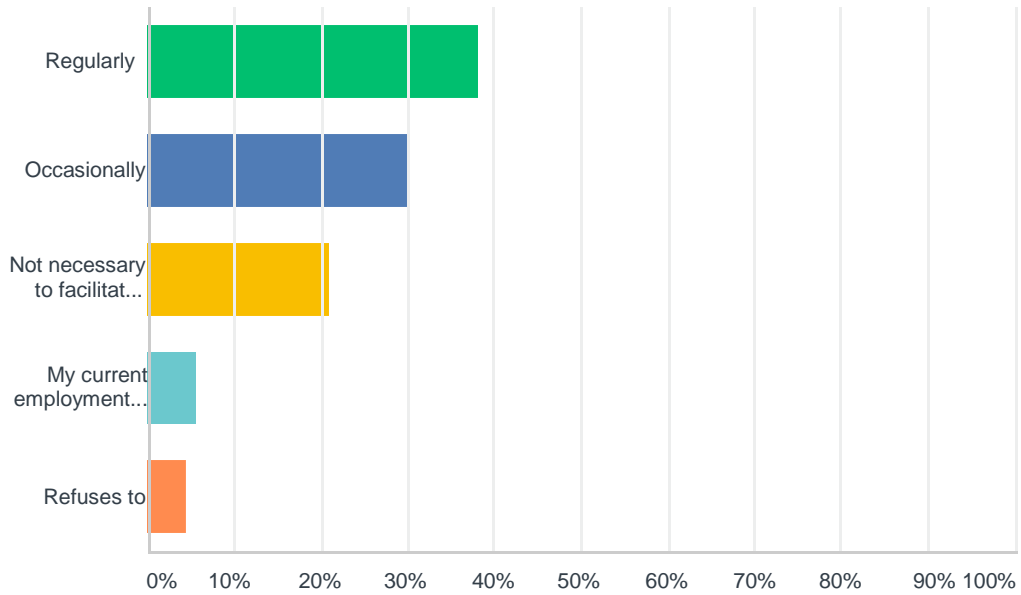
Answered: 429 Skipped: 7



ANSWER CHOICES	RESPONSES	
In full-time employment	26.11%	112
Not otherwise employed	24.48%	105
Self employed	23.78%	102
In part-time employment	14.69%	63
Retired	9.79%	42
In part time education/training	0.93%	4
Prefer not to say	0.23%	1
In full time education/training	0.00%	0
TOTAL		429

Q4 If in employment, does your employer facilitate absences relating to Council business?

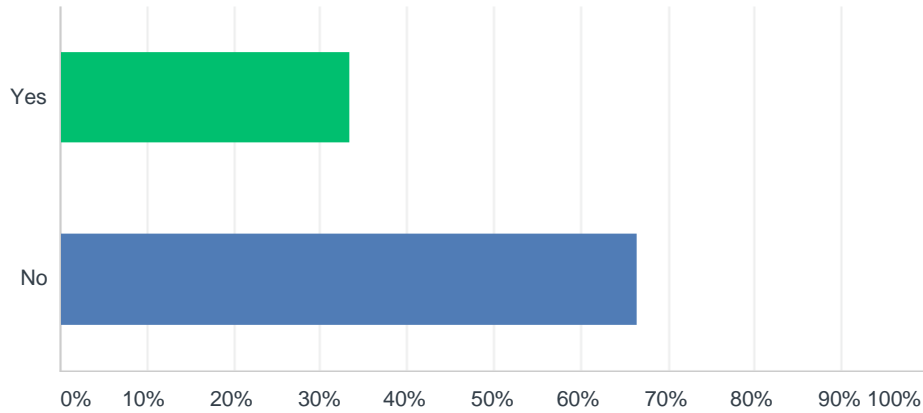
Answered: 222 Skipped: 214



ANSWER CHOICES	RESPONSES	
Regularly	38.29%	85
Occasionally	30.18%	67
Not necessary to facilitate absences	21.17%	47
My current employment isn't compatible with absences	5.86%	13
Refuses to	4.50%	10
TOTAL		222

Q5 If employed elsewhere, is your workload as a Councillor manageable time and resource wise?

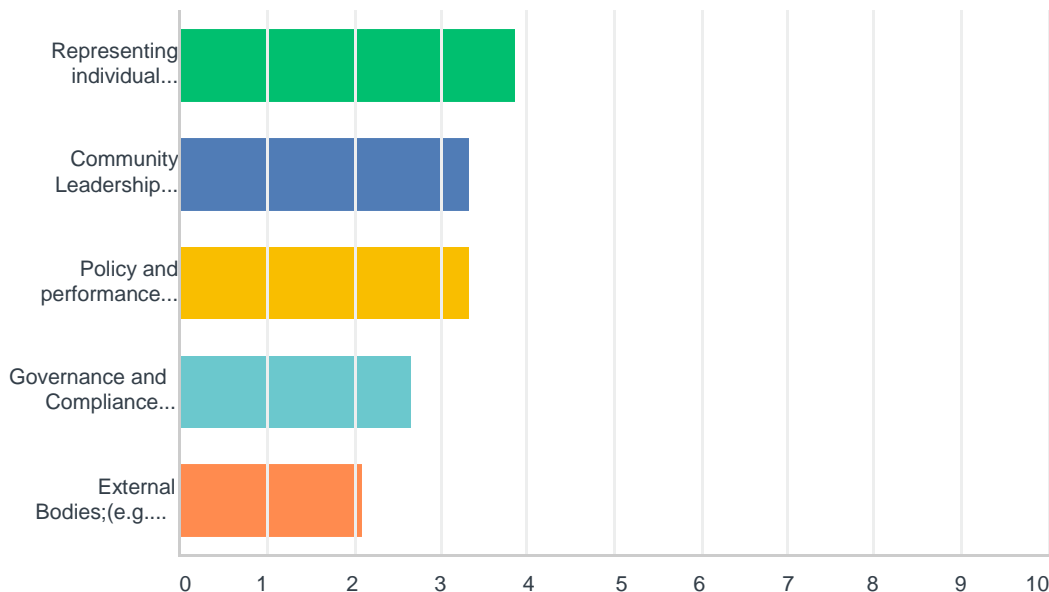
Answered: 239 Skipped: 197



ANSWER CHOICES	RESPONSES	
Yes	33.47%	80
No	66.53%	159
TOTAL		239

Q6 In performing your role as a Councillor, please rank the following tasks in order of priority for you (with 1 being the most important and 5 being the least important)

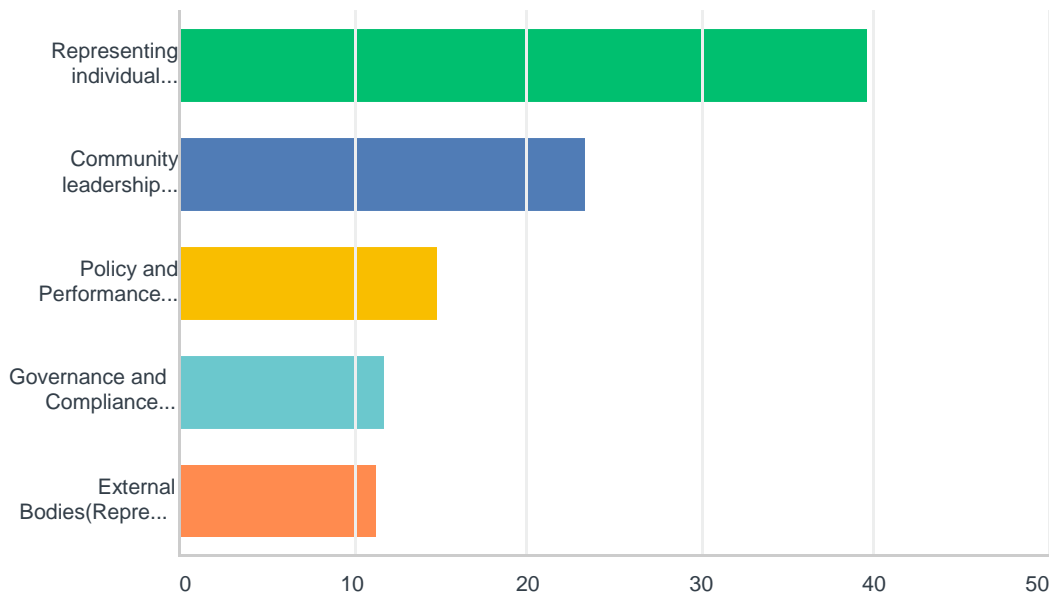
Answered: 354 Skipped: 82



	1	2	3	4	5	TOTAL	SCORE
Representing individual constituents;(and/or acting on their behalf to facilitate access to public services such as housing applications, planning matters and welfare services for example)	51.01% 177	17.29% 60	11.24% 39	7.78% 27	12.68% 44	347	3.86
Community Leadership Role;(e.g. instigating/organising/attending local events, campaigns or initiatives such as Tidy Towns, town festivals, provision of community facilities and playgrounds, civil representation and attendance at public ceremonies, etc)	17.10% 53	37.42% 116	18.06% 56	18.71% 58	8.71% 27	310	3.35
Policy and performance including statutory functions;(e.g. making, amending or revoking of bye-laws; formulation and development of policies such as development plans, LECPs, retail strategies, LAPs, service delivery plan etc)	27.36% 84	18.57% 57	26.38% 81	15.96% 49	11.73% 36	307	3.34
Governance and Compliance including statutory functions;(e.g. approval of the local authority annual accounts and budgeting; governance oversight; scrutiny of annual accounts; follow up on auditor reports; consideration of NOAC performance indicators; monitoring/review of LA performance against national and local policies , disposal of land, SIPO, compliance with relevant legislation)	5.06% 16	23.73% 75	21.20% 67	33.86% 107	16.14% 51	316	2.68
External Bodies;(e.g. representing the local authority on external bodies such as regional assemblies, committee of the regions, ETB's, HSE health forum etc)	4.42% 15	7.67% 26	25.37% 86	19.76% 67	42.77% 145	339	2.11

Q7 In performing your role as a Councillor, please indicate the proportion of your time (percentage %) spent on the following tasks [total must equal 100%]

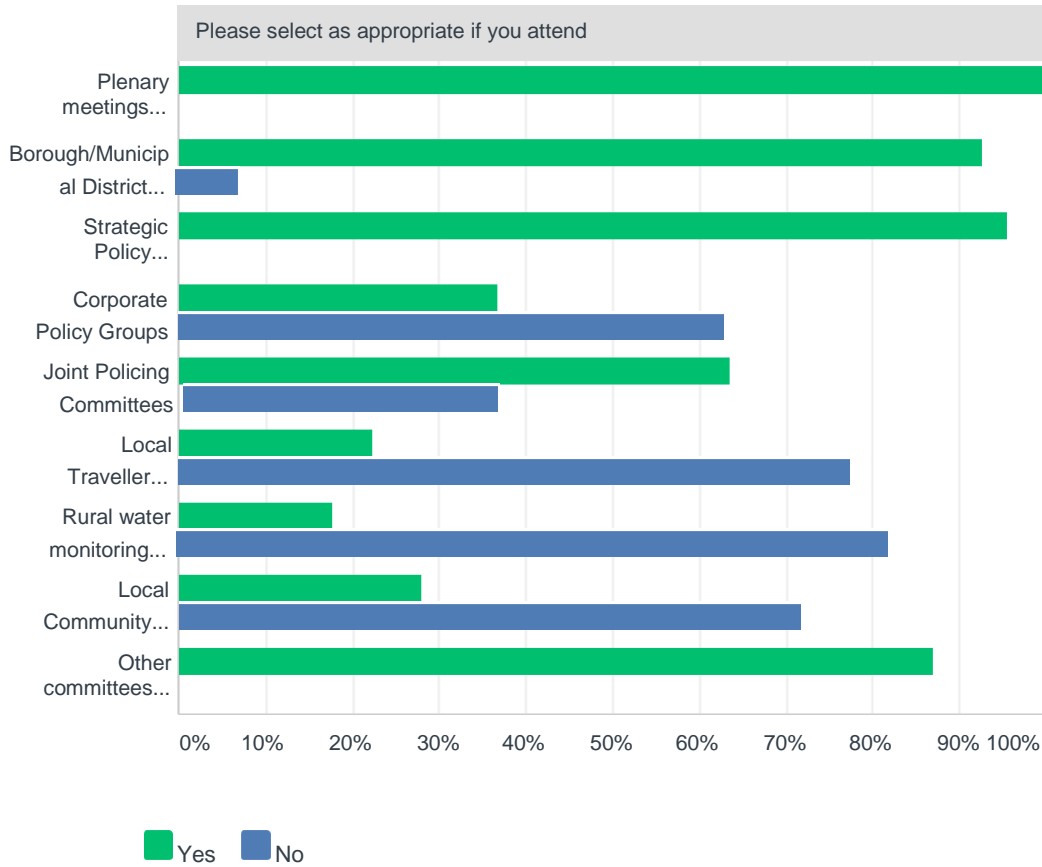
Answered: 342 Skipped: 94



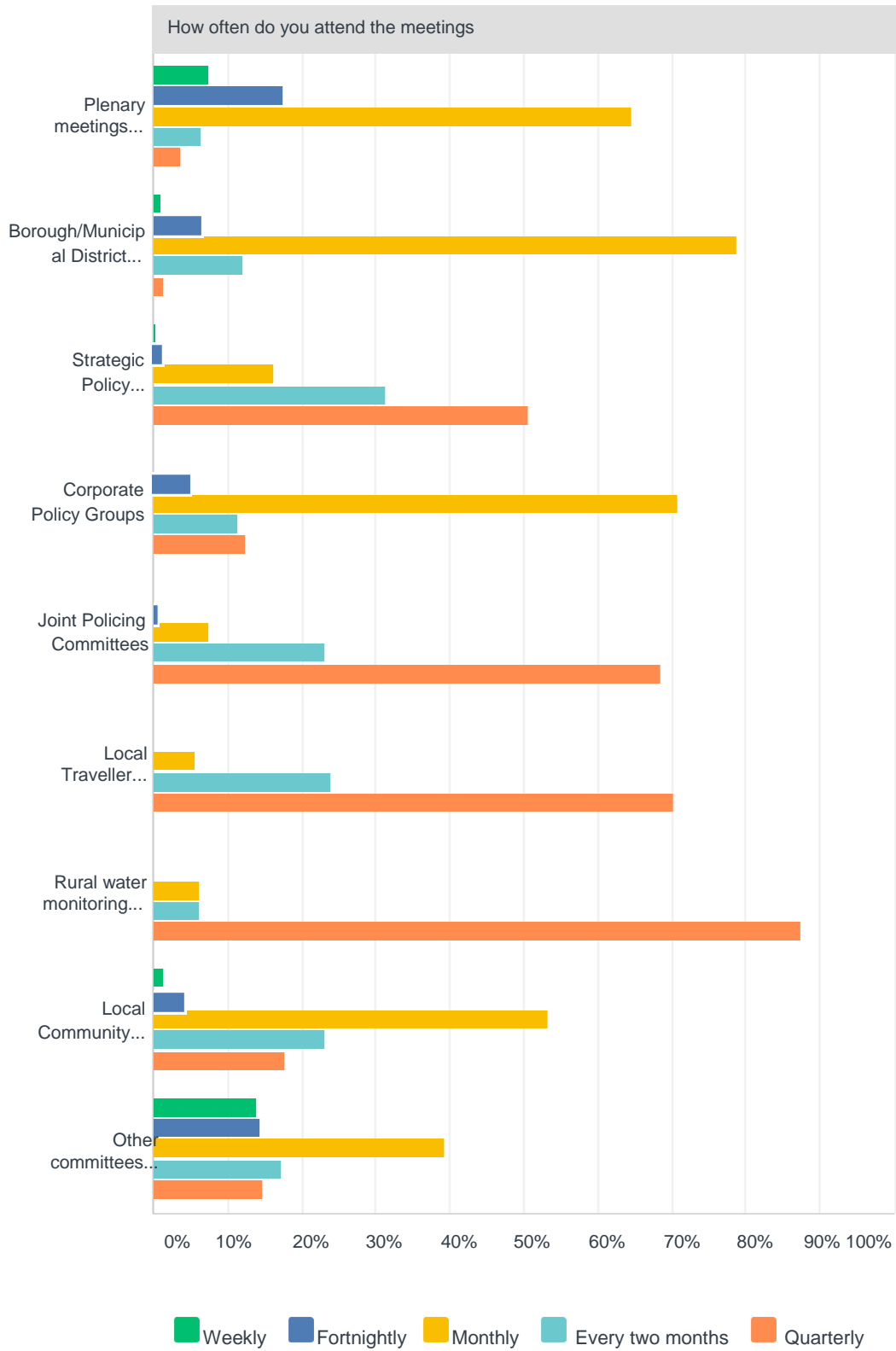
ANSWER CHOICES	AVERAGE NUMBER	TOTAL NUMBER	RESPONSES
Representing individual constituents (and/or acting on their behalf to facilitate access to public services such as housing applications, planning matters and welfare services for example)	40	13,457	339
Community leadership role(e.g. instigating/organising/attending local events, campaigns or initiatives such as Tidy Towns, town festivals, provision of community facilities and playgrounds, civic representation and attendance at public ceremonies, etc)	23	7,979	341
Policy and Performance including statutory functions(e.g. making, amending or revoking of bye-laws; formulation and development of policies, such as development plans, LECPs, retail strategies, LAPs, service delivery plan etc)	15	4,962	333
Governance and Compliance including statutory functions(e.g. approval of the local authority annual accounts and budgets; governance oversight, scrutiny of annual accounts, follow up on auditor reports, consideration of NOAC performance indicators, monitoring/review of LA performance against national and local policies, disposal of land, SIPO, compliance with relevant legislation)	12	4,022	341
External Bodies(Representing the local authority on external bodies such as regional assemblies, committee of the regions, ETB's, HSE health forum etc)	11	3,780	333
Total Respondents: 342			

Q8 In relation to the committees/groups of the local authority, please provide the information requested below indicating which ones you attend, and the frequency and duration of those meetings

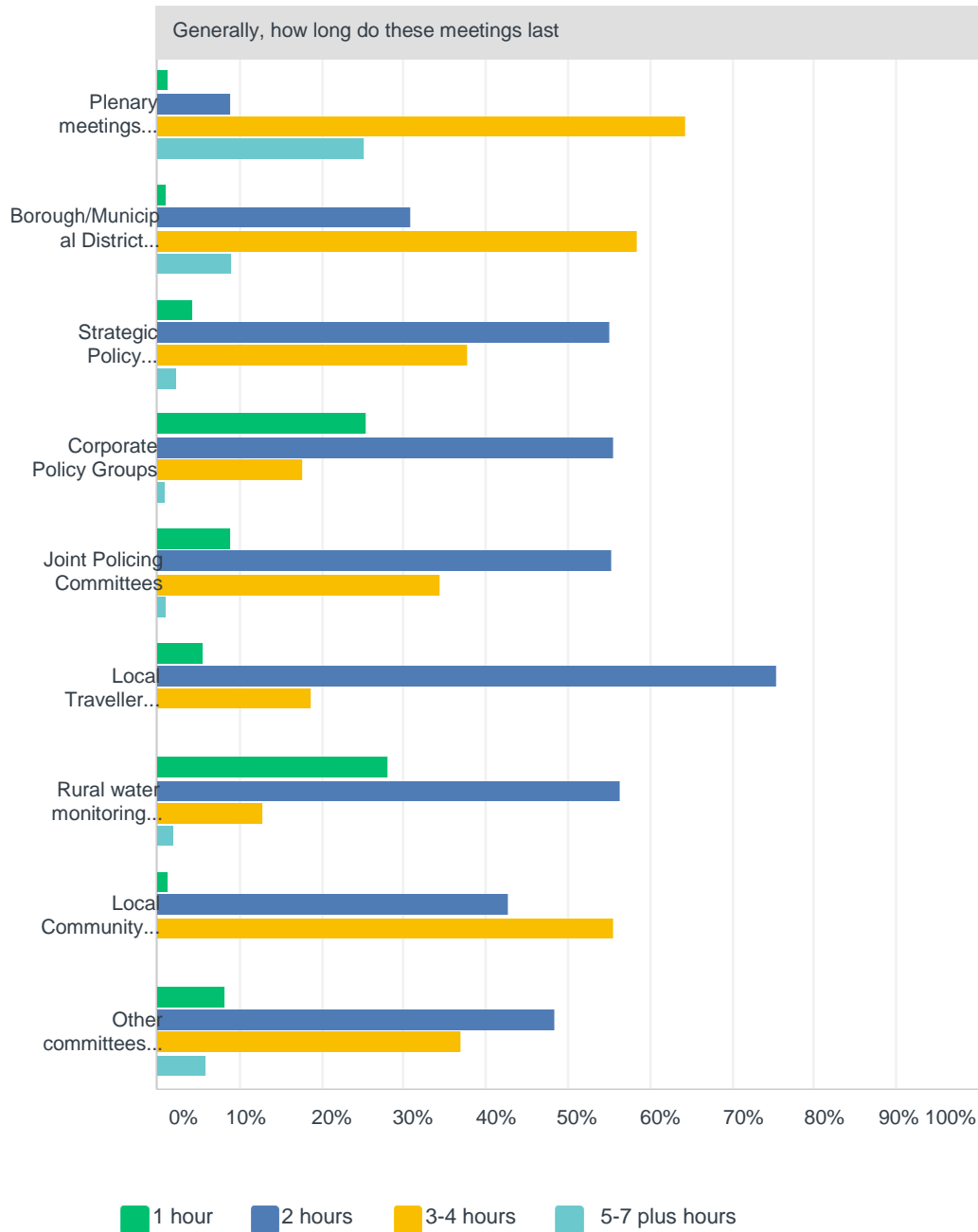
Answered: 310 Skipped: 126



Local Authority Elected Members Role and Remuneration Review



Local Authority Elected Members Role and Remuneration Review



Please select as appropriate if you attend	YES	NO	TOTAL
Plenary meetings (monthly/budget/AGM/special meetings)	99.67% 299	0.33% 1	300
Borough/Municipal District Meetings	92.71% 267	7.29% 21	288
Strategic Policy Committees	95.61% 283	4.39% 13	296
Corporate Policy Groups	36.82% 95	63.18% 163	258
Joint Policing Committees	63.67% 177	36.33% 101	278
Local Traveller Accommodation Consultative Committees (LTACC's)	22.39% 58	77.61% 201	259

Local Authority Elected Members Role and Remuneration Review

Rural water monitoring committee	17.81%	82.19%	
	44	203	247
Local Community Development Committees (LCDC's)	27.97%	72.03%	
	73	188	261
Other committees (e.g. sub-committees, workshops, area committees, audit committees)* that are not external bodies	87.10%	12.90%	
	243	36	279

How often do you attend the meetings						
	WEEKLY	FORTNIGHTLY	MONTHLY	EVERY TWO MONTHS	QUARTERLY	TOTAL
Plenary meetings (monthly/budget/AGM/special meetings)	7.46%	17.63%	64.75%	6.44%	3.73%	
	22	52	191	19	11	295
Borough/Municipal District Meetings	1.14%	6.44%	78.79%	12.12%	1.52%	
	3	17	208	32	4	264
Strategic Policy Committees	0.36%	1.44%	16.25%	31.41%	50.54%	
	1	4	45	87	140	277
Corporate Policy Groups	0.00%	5.21%	70.83%	11.46%	12.50%	
	0	5	68	11	12	96
Joint Policing Committees	0.00%	0.58%	7.56%	23.26%	68.60%	
	0	1	13	40	118	172
Local Traveller Accommodation Consultative Committees (LTACC's)	0.00%	0.00%	5.56%	24.07%	70.37%	
	0	0	3	13	38	54
Rural water monitoring committee	0.00%	0.00%	6.25%	6.25%	87.50%	
	0	0	3	3	42	48
Local Community Development Committees (LCDC's)	1.37%	4.11%	53.42%	23.29%	17.81%	
	1	3	39	17	13	73
Other committees (e.g. sub-committees, workshops, area committees, audit committees)* that are not external bodies	13.98%	14.41%	39.41%	17.37%	14.83%	
	33	34	93	41	35	236

Generally, how long do these meetings last					
	1 HOUR	2 HOURS	3-4 HOURS	5-7 PLUS HOURS	TOTAL
Plenary meetings (monthly/budget/AGM/special meetings)	1.38%	9.00%	64.36%	25.26%	
	4	26	186	73	289
Borough/Municipal District Meetings	1.16%	31.01%	58.53%	9.30%	
	3	80	151	24	258
Strategic Policy Committees	4.44%	55.19%	37.78%	2.59%	
	12	149	102	7	270
Corporate Policy Groups	25.56%	55.56%	17.78%	1.11%	
	23	50	16	1	90
Joint Policing Committees	8.93%	55.36%	34.52%	1.19%	
	15	93	58	2	168
Local Traveller Accommodation Consultative Committees (LTACC's)	5.66%	75.47%	18.87%	0.00%	
	3	40	10	0	53
Rural water monitoring committee	28.26%	56.52%	13.04%	2.17%	
	13	26	6	1	46
Local Community Development Committees (LCDC's)	1.43%	42.86%	55.71%	0.00%	
	1	30	39	0	70
Other committees (e.g. sub-committees, workshops, area committees, audit committees)* that are not external bodies	8.37%	48.46%	37.00%	6.17%	
	19	110	84	14	227

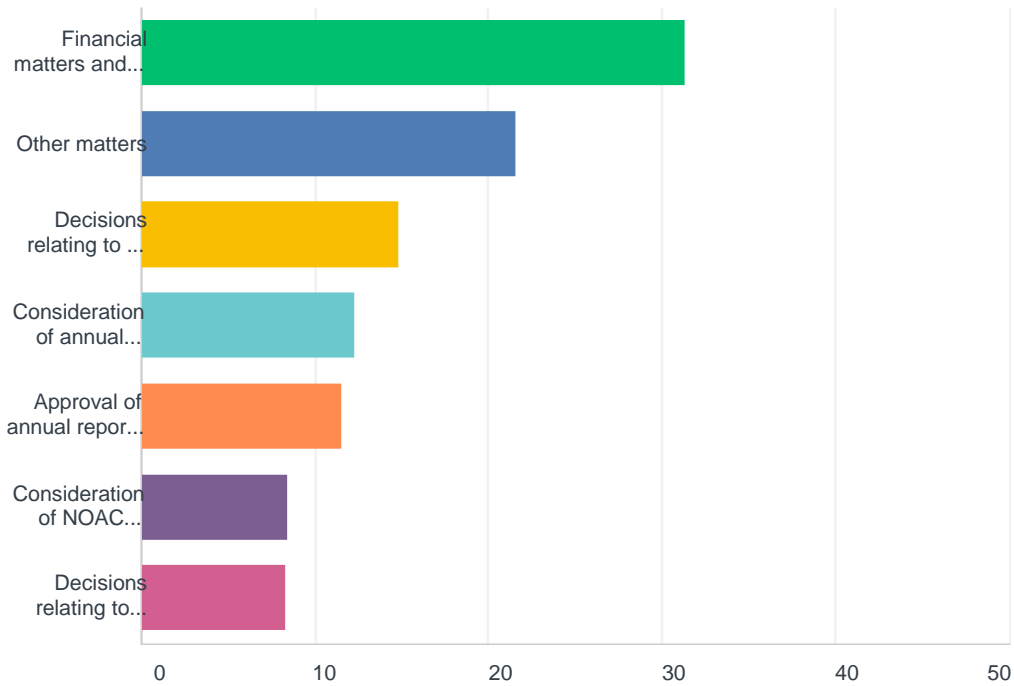
Q9 In relation to the committees/groups of the local authority you attend as indicated in the previous question, please provide a brief description of your purpose and role on these committees (max 100 characters per answer)

Answered: 240 Skipped: 196

ANSWER CHOICES	RESPONSES	
Plenary meetings (monthly/budget/AGM/special meetings)	97.08%	233
Borough/Municipal District Meetings	86.67%	208
Strategic Policy Committee	91.67%	220
Corporate Policy Group	49.58%	119
Joint Policing Committees	68.75%	165
Local Traveller Accommodation Consultative Committee	42.50%	102
Rural water monitoring committee	36.25%	87
Local Community Development Committees	41.67%	100
Other committees (e.g. sub-committees, workshops, area committees, audit committees)	61.25%	147

Q10 Of the time spent on the governance and compliance aspects of your role as a Councillor, please indicate the percentage of time spent on each of the following (total must equal 100%)

Answered: 239 Skipped: 197



ANSWER CHOICES	AVERAGE NUMBER	TOTAL NUMBER	RESPONSES
Financial matters and general corporate affairs(e.g. adopting the local authority budget, establishing community funds, authorising the incurring of additional expenditure and adopting a scheme for that purpose)	31	7,425	237
Other matters	22	3,684	170
Decisions relating to LPT and charges	15	3,547	239
Consideration of annual financial statement and auditor's report	12	2,862	232
Approval of annual reports and financial statements	12	2,708	234
Consideration of NOAC requests/findings/recommendations	8	1,769	210
Decisions relating to borrowing money	8	1,905	228
Total Respondents: 239			

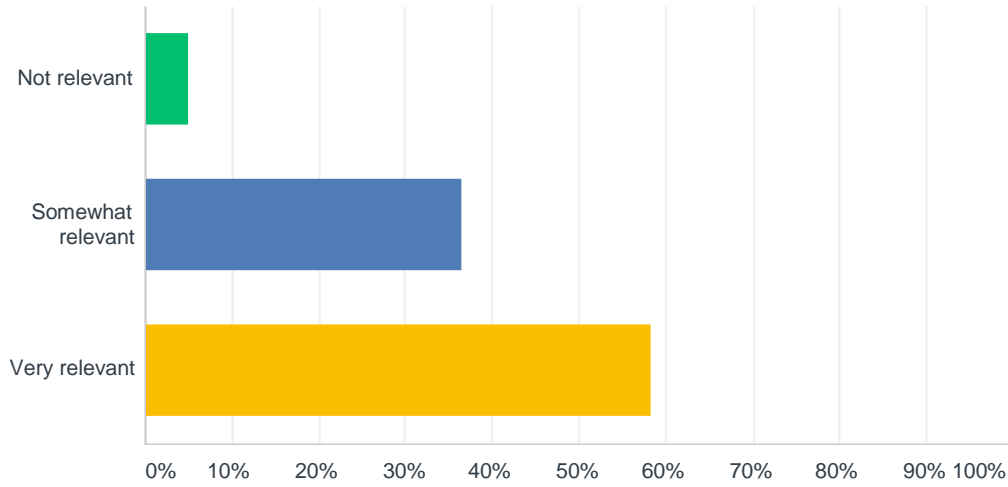
Q11 In relation to your answers to the previous question, please provide a brief description of your work you carry out in each area and the outcomes achieved specifically due to your participation (max 100 characters per line)

Answered: 179 Skipped: 257

ANSWER CHOICES	RESPONSES	
Financial matters and general corporate affairs(e.g. adopting the local authority budget, establishing community funds, authorising the incurring of additional expenditure and adopting a scheme for that purpose)	97.21%	174
Decisions relating to LPT and charges	92.74%	166
Decisions relating to borrowing money	81.56%	146
Consideration of annual financial statement and auditor's report	86.59%	155
Approval of annual reports and financial statements	82.68%	148
Consideration of NOAC requests/findings/recommendations	58.66%	105
Other matters	35.75%	64

Q12 In your view, how relevant are the former governance and compliance matters to your role as a councillor?

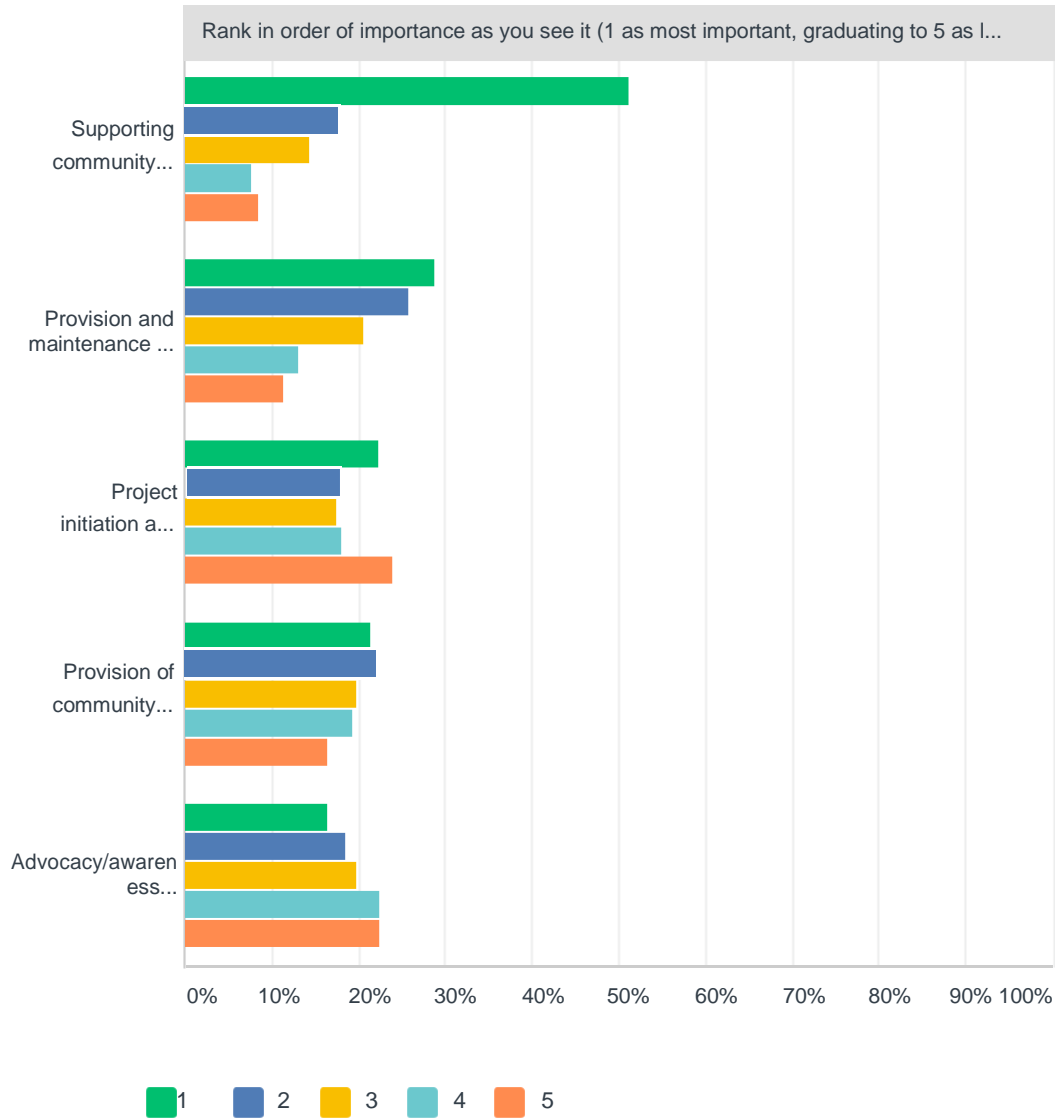
Answered: 257 Skipped: 179



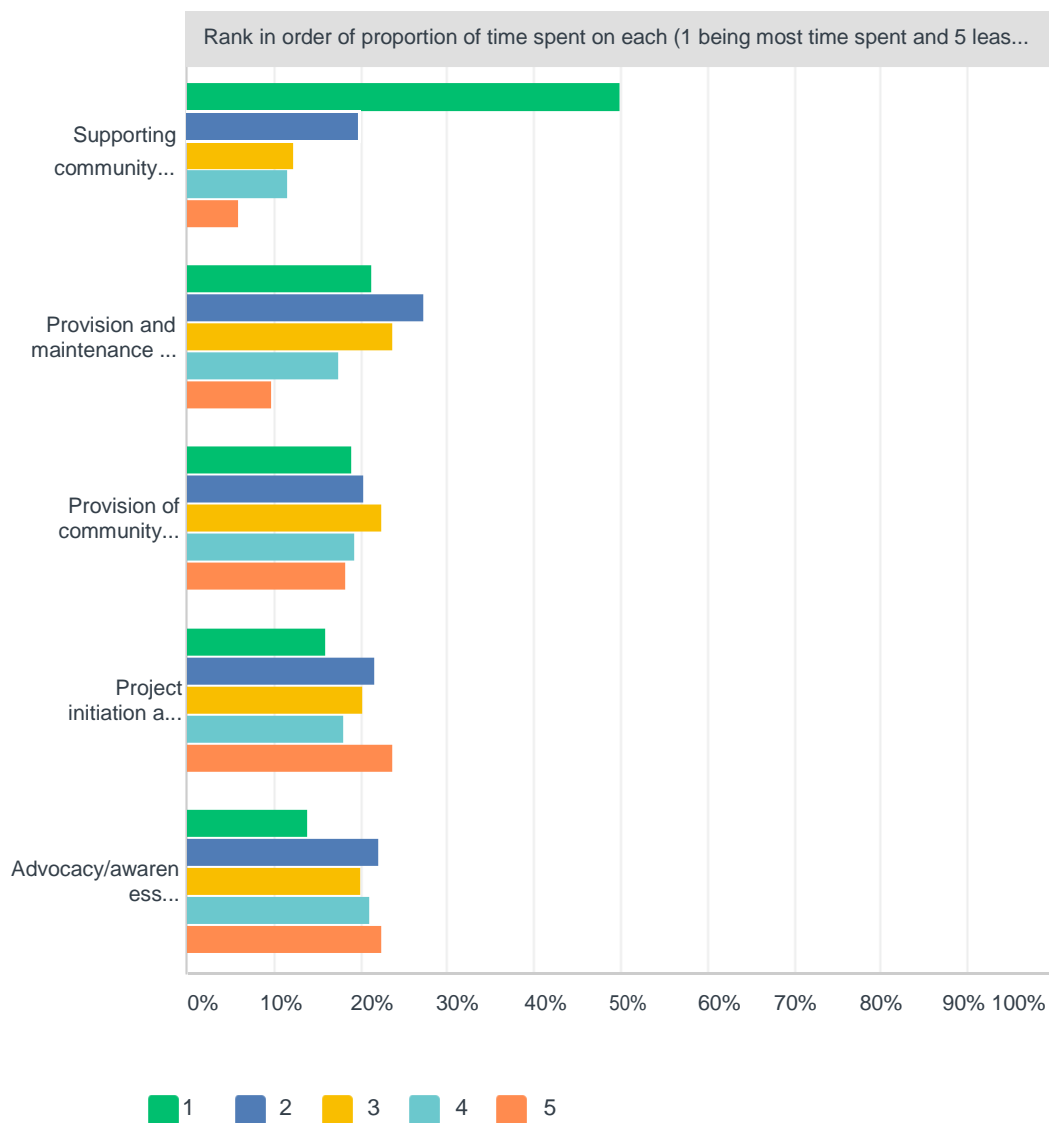
ANSWER CHOICES	RESPONSES	
Not relevant	5.06%	13
Somewhat relevant	36.58%	94
Very relevant	58.37%	150
TOTAL		257

Q13 In respect of constituency matters relating to community leadership/provision of services in your role as a councillor, please provide the information requested below

Answered: 237 Skipped: 199



Local Authority Elected Members Role and Remuneration Review



Rank in order of importance as you see it (1 as most important, graduating to 5 as least important)

	1	2	3	4	5	TOTAL
Supporting community groups(e.g. fundraising for community projects, assisting with the provision of community facilities such as playgrounds, old persons' dwellings and supporting funding applications e.g. LEADER and sports capital grants etc)	51.28% 120	17.95% 42	14.53% 34	7.69% 18	8.55% 20	234
Provision and maintenance of infrastructure(e.g. rural broadband roll out, roads [e.g. Galway by-pass], greenways and blueways, road and footpath repair, group water schemes, fire stations etc)	28.81% 68	25.85% 61	20.76% 49	13.14% 31	11.44% 27	236
Project initiation and management (e.g. urban regeneration, heritage projects and public realm improvements etc)	22.41% 52	17.67% 41	17.67% 41	18.10% 42	24.14% 56	232
Provision of community services(e.g. Tidy Towns, estate taking in charge, dog control and fouling etc)	21.61% 51	22.46% 53	19.92% 47	19.49% 46	16.53% 39	236
Advocacy/awareness building/mobilising groups regarding policy matters(e.g. minor planning proposals, water quality, unemployment, environmental issues, e.g. wind turbines/pylons/SAC's)	16.45% 38	18.61% 43	19.91% 46	22.51% 52	22.51% 52	231

Rank in order of proportion of time spent on each (1 being most time spent and 5 least time spent)

1	2	3	4	5	TOTAL
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Local Authority Elected Members Role and Remuneration Review

Supporting community groups(e.g. fundraising for community projects, assisting with the provision of community facilities such as playgrounds, old persons' dwellings and supporting funding applications e.g. LEADER and sports capital grants etc)	50.00% 98	19.90% 39	12.24% 24	11.73% 23	6.12% 12	196
Provision and maintenance of infrastructure(e.g. rural broadband roll out, roads [e.g. Galway by-pass], greenways and blueways, road and footpath repair, group water schemes, fire stations etc)	21.24% 41	27.46% 53	23.83% 46	17.62% 34	9.84% 19	193
Provision of community services(e.g. Tidy Towns, estate taking in charge, dog control and fouling etc)	18.97% 37	20.51% 40	22.56% 44	19.49% 38	18.46% 36	195
Project initiation and management (e.g. urban regeneration, heritage projects and public realm improvements etc)	16.06% 31	21.76% 42	20.21% 39	18.13% 35	23.83% 46	193
Advocacy/awareness building/mobilising groups regarding policy matters(e.g. minor planning proposals, water quality, unemployment, environmental issues, e.g. wind turbines/pylons/SAC's)	13.92% 27	22.16% 43	20.10% 39	21.13% 41	22.68% 44	194

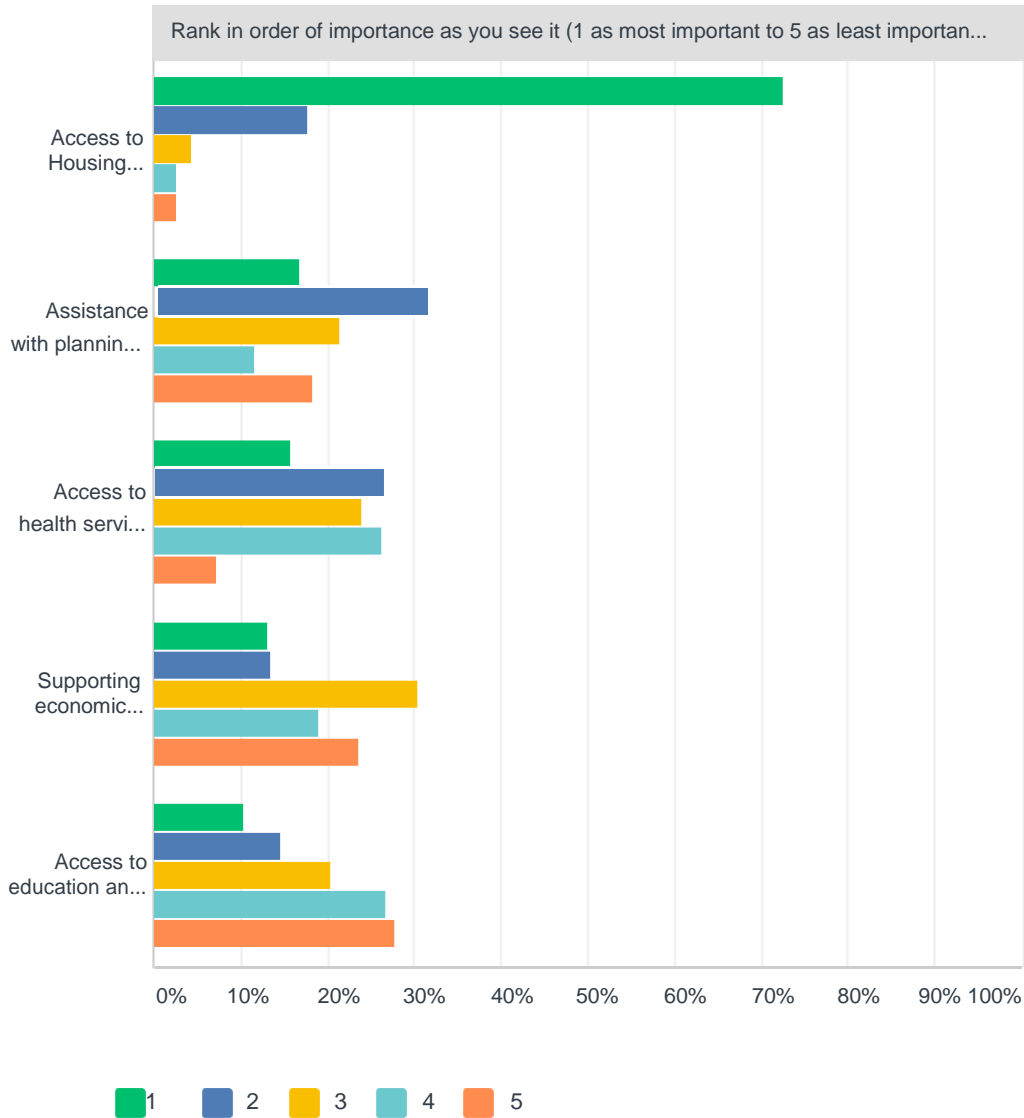
Q14 In respect of constituency matters relating to community leadership/provision of services as indicated in the previous answer, what do you regard as your main role and purpose in each area (max 100 characters per line)

Answered: 183 Skipped: 253

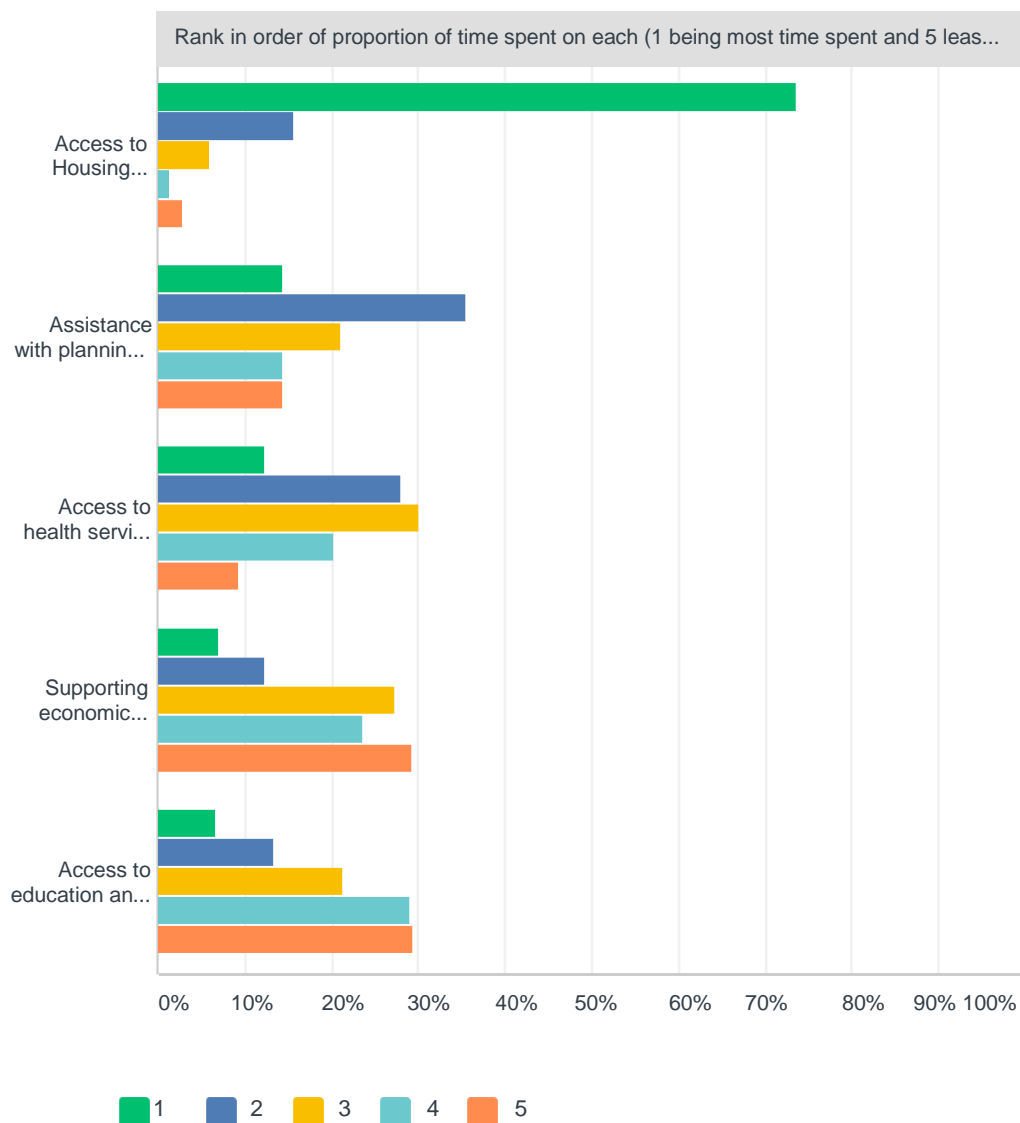
ANSWER CHOICES	RESPONSES	
Supporting community groups(e.g. fundraising for community projects, assisting with the provision of community facilities such as playgrounds, old persons' dwellings and supporting funding applications e.g. LEADER and sports capital grants etc)	97.81%	179
Advocacy/awareness building/mobilising groups regarding policy matters(e.g. minor planning proposals, water quality, unemployment, environmental issues, e.g. wind turbines/pylons/SAC's)	91.26%	167
Provision and maintenance of infrastructure(e.g. rural broadband roll out, roads [e.g. Galway by-pass], greenways and blueways, road and footpath repair, group water schemes, fire stations etc)	91.80%	168
Project initiation and management (e.g. urban regeneration, heritage projects and public realm improvements etc)	87.98%	161
Provision of community services(e.g. Tidy Towns, estate taking in charge, dog control and fouling etc)	91.26%	167

Q15 In respect of constituency matters relating to providing support for individual constituents to access services in the areas listed below, please provide the information requested

Answered: 228 Skipped: 208



Local Authority Elected Members Role and Remuneration Review



Rank in order of importance as you see it (1 as most important to 5 as least important)

	1	2	3	4	5	TOTAL
Access to Housing supports (e.g. social housing, disabled persons grants, housing loans, tenant purchase scheme, housing assistance payment)	72.57%	17.70%	4.42%	2.65%	2.65%	226
Assistance with planning applications (e.g. objections and enforcement)	17.04%	31.39%	21.52%	11.66%	18.39%	223
Access to health services (e.g. medical card applications, carers allowance, fair deal applications, disability allowances)	15.91%	26.36%	24.09%	26.36%	7.27%	220
Supporting economic development (e.g. online trading vouchers, employment grants, mentoring schemes etc)	13.18%	13.64%	30.45%	19.09%	23.64%	220
Access to education and training (e.g. advice on education grants, access to SUSI, JobBridge, Gateway, other training courses etc)	10.45%	14.55%	20.45%	26.82%	27.73%	220
Rank in order of proportion of time spent on each (1 being most time spent and 5 least time spent)						
Access to Housing supports (e.g. social housing, disabled persons grants, housing loans, tenant purchase scheme, housing assistance payment)	73.74%	15.66%	6.06%	1.52%	3.03%	198
Assistance with planning applications (e.g. objections and enforcement)	14.43%	35.57%	21.13%	14.43%	14.43%	194

Local Authority Elected Members Role and Remuneration Review

Access to health services (e.g. medical card applications, carers allowance, fair deal applications, disability allowances)	12.44% 24	27.98% 54	30.05% 58	20.21% 39	9.33% 18	193
Supporting economic development (e.g. online trading vouchers, employment grants, mentoring schemes etc)	7.22% 14	12.37% 24	27.32% 53	23.71% 46	29.38% 57	194
Access to education and training (e.g. advice on education grants, access to SUSI, JobBridge, Gateway, other training courses etc)	6.74% 13	13.47% 26	21.24% 41	29.02% 56	29.53% 57	193

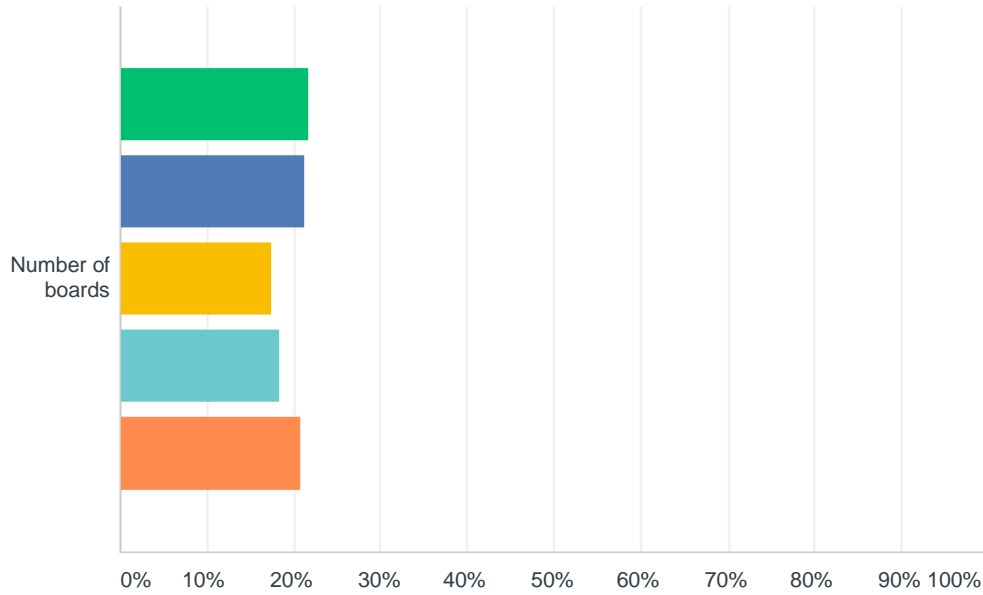
Q16 In respect of constituency matters which you indicated above, please provide a brief description of the main focus of your work in each area (max 100 characters)

Answered: 176 Skipped: 260

ANSWER CHOICES	RESPONSES	
Access to housing supports	98.30%	173
Assistance with planning matters	94.89%	167
Supporting economic development	86.36%	152
Access to health services	93.18%	164
Access to education and training	89.20%	157

Q17 How many external bodies do you sit on currently, to which you were nominated or appointed as a Councillor?

Answered: 211 Skipped: 225



0 1 2 3 4+

	0	1	2	3	4+	TOTAL	WEIGHTED AVERAGE
Number of boards	21.80%	21.33%	17.54%	18.48%	20.85%	211	2.95
	46	45	37	39	44		

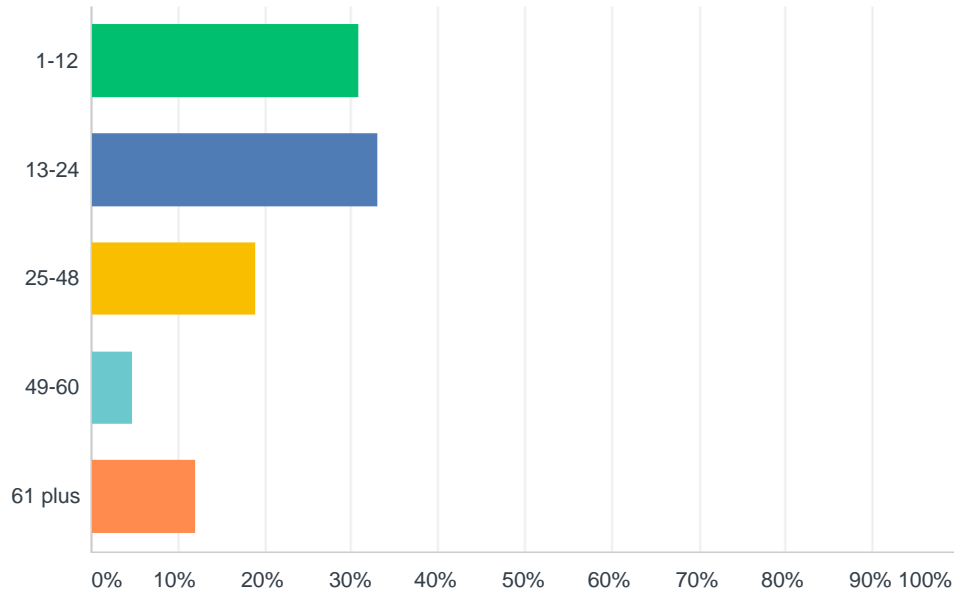
Q18 Please list the main external body/bodies you sit on below

Answered: 174 Skipped: 262

ANSWER CHOICES	RESPONSES	
External Body 1	99.43%	173
External Body 2	73.56%	128
External Body 3	50.00%	87
External Body 4	28.16%	49
External Body 5	21.26%	37
External Body 6	12.07%	21
External Body 7	9.77%	17
External Body 8	5.17%	9

Q19 Approximately how many meetings would you attend for all external bodies on an annual basis?

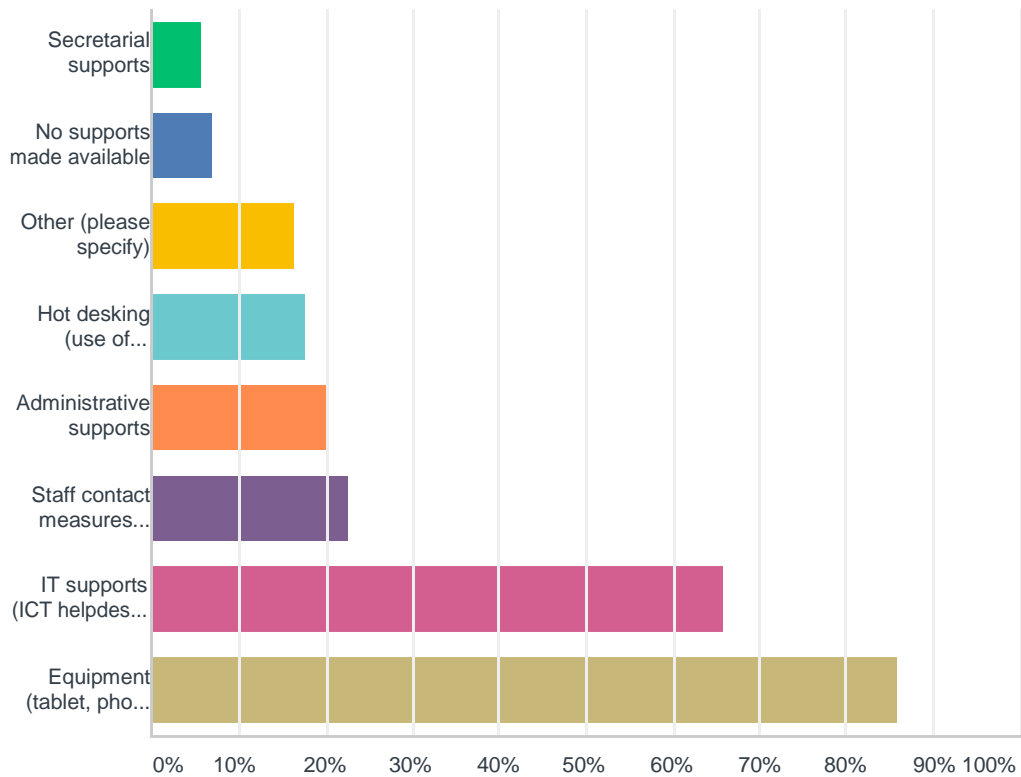
Answered: 190 Skipped: 246



ANSWER CHOICES	RESPONSES	
1-12	31.05%	59
13-24	33.16%	63
25-48	18.95%	36
49-60	4.74%	9
61 plus	12.11%	23
Total Respondents: 190		

Q20 What local authority supports are currently made available to you as a Councillor by the local authority

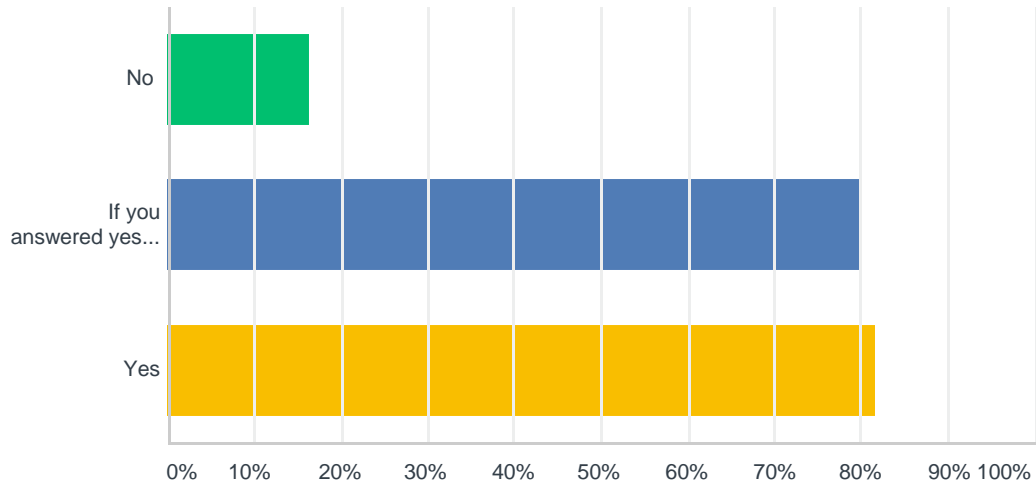
Answered: 241 Skipped: 195



ANSWER CHOICES	RESPONSES	
Secretarial supports	5.81%	14
No supports made available	7.05%	17
Other (please specify)	16.60%	40
Hot desking (use of workstations in the local authority offices)	17.84%	43
Administrative supports	20.33%	49
Staff contact measures (allocated a member of staff to deal with queries)	22.82%	55
IT supports (ICT helpdesk, internet set up)	65.98%	159
Equipment (tablet, phone, printer, photocopying)	85.89%	207
Total Respondents: 241		

Q21 Are there any ways the local authority could provide any enhanced or extra support to you in your role as an elected member?

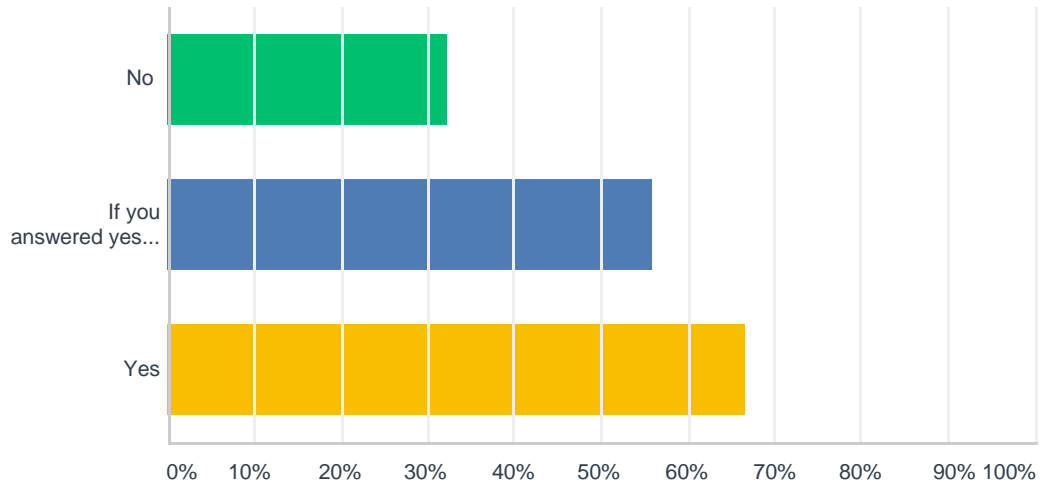
Answered: 231 Skipped: 205



ANSWER CHOICES	RESPONSES	
No	16.45%	38
If you answered yes, please give examples of enhanced or extra supports you feel would facilitate you in performing your functions as an elected member	80.09%	185
Yes	81.82%	189
Total Respondents: 231		

Q22 Do you think additional support is required specifically for elected members who are parents or have caring responsibilities?

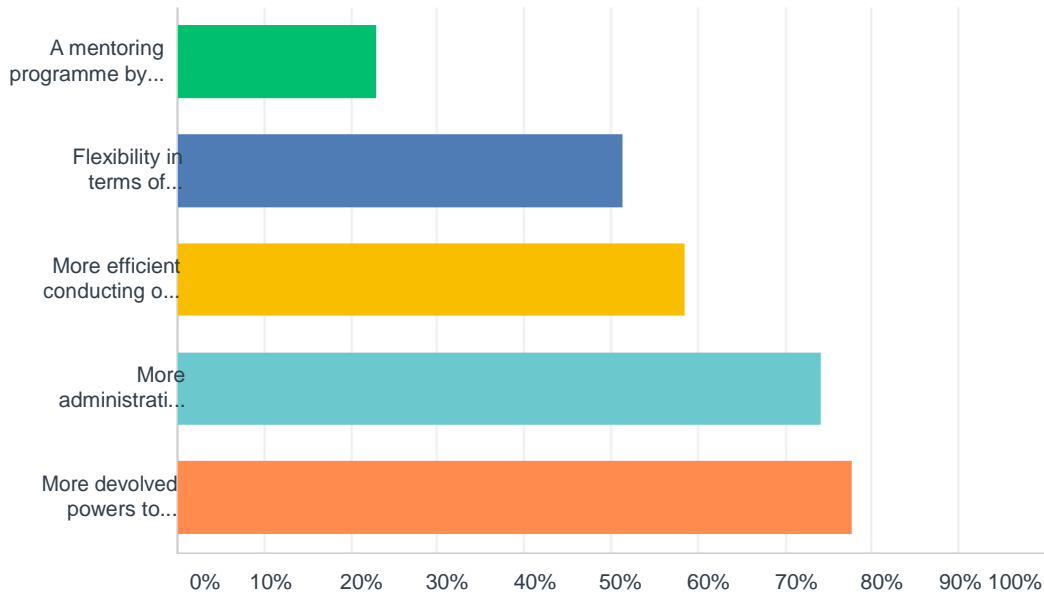
Answered: 225 Skipped: 211



ANSWER CHOICES	RESPONSES	
No	32.44%	73
If you answered yes, please outline your suggestions here	56.00%	126
Yes	66.67%	150
Total Respondents: 225		

Q23 In your view, what non-financial measures could be undertaken to encourage existing councillors to stand for re-election and new candidates for election?

Answered: 225 Skipped: 211



ANSWER CHOICES	RESPONSES	
A mentoring programme by serving councillors	23.11%	52
Flexibility in terms of meeting times	51.56%	116
More efficient conducting of council business	58.67%	132
More administrative and secretarial supports by local authorities	74.22%	167
More devolved powers to councillors	77.78%	175
Total Respondents: 225		

Q24 If you wish to make a submission as part of the review process, please upload the file here

Answered: 9 Skipped: 427

Appendix 4 – Total payments made to elected members by year¹

Sub-appendix A – Expenses allowances

For 2015 for all local authorities	Travel element of the annual expenses allowance	Subsistence element of the annual expenses allowance	Fixed element of the annual expenses allowance	Motor travel and subsistence for attendance at training events	Training fees	Domestic motor travel and subsistence for attendance at conferences	Travel (including air fare) and subsistence for attendance at conferences abroad	Conference fees	Mobile phone expenses (if vouched mobile phone allowance paid)
Aggregated total amount paid to councillors	1,841,695.57	1,742,693.66	2,293,146.39	732,063.77	244,252.14	233,212.62	128,767.82	68,236.92	88,652.06
Average amount paid per councillor	1,762.15	1,690.21	2,379.05	861.28	299.11	279.65	142.63	83.92	93.14
Highest amount paid to an individual councillor	10,826.00	2,857.00	2,667.00	6,233.20	3,400.31	3,768.62	5,600.00	910.00	836.88
Lowest amount paid to an individual councillor	90.35	107.93	153.62	0.00	0.00	0.00	0.00	0.00	0.00
Average of each LA's aggregated total amount	59,409.53	56,215.92	73,972.46	23,614.96	8,141.74	7,522.99	4,153.80	2,274.56	2,859.74
Lowest amount excluding zero amounts	90.35	107.93	153.62	13.71	50.00	25.00	71.98	20.00	9.81

¹These tables are compiled from data provided by local authorities which, in some instances, may not have been complete or in the format requested. The data requested from local authorities relates to payments made to elected members under the provisions of the Local Government Act 2001, as amended, and relevant Regulations and Directions. Averages for payments per councillor are calculated on the basis of the total membership of each local authority, e.g. averages for Fingal County Council are calculated on the basis of 40 members. Numbers are rounded to the nearest 2 decimal places.

For 2016 for all local authorities	Travel element of the annual expenses allowance	Subsistence element of the annual expenses allowance	Fixed element of the annual expenses allowance	Motor travel and subsistence for attendance at training events	Training fees	Domestic motor travel and subsistence for attendance at conferences	Travel (including air fare) and subsistence for attendance at conferences abroad	Conference fees	Mobile phone expenses (if vouched mobile phone allowance paid)
Aggregated total amount paid to councillors	1,835,033.49	1,736,471.11	2,289,462.38	1,005,377.84	241,922.89	253,104.07	185,899.90	65,081.33	100,257.10
Average amount paid per councillor	1,762.27	1,686.49	2,375.44	1,177.11	307.56	308.66	178.38	80.94	102.92
Highest amount paid to an individual councillor	10,826.00	2,857.00	2,667.00	7,477.78	2,647.65	4,676.99	7,752.50	1,810.85	1,194.53
Lowest amount paid to an individual councillor	0.00	151.01	234.14	0.00	0.00	0.00	0.00	0.00	0.00
Average of each LA's aggregated total amount	59,194.63	56,015.20	73,853.63	32,431.54	8,064.10	8,164.65	6,196.66	2,169.38	3,234.10
Lowest amount excluding zero amounts	100.86	151.01	234.14	14.61	50.00	46.07	57.50	24.60	19.62

For 2017 for all local authorities	Travel element of the annual expenses allowance	Subsistence element of the annual expenses allowance	Fixed element of the annual expenses allowance	Vouched expenses allowance 1 July to 31 Dec 2017	Motor travel and subsistence for attendance at training events	Training fees	Domestic motor travel and subsistence for attendance at conferences	Travel (including air fare) and subsistence for attendance at conferences abroad	Conference fees	Mobile phone expenses (if vouched mobile phone allowance paid)
Aggregated total amount paid to councillors	1,876,714.76	1,755,197.52	2,277,124.38	38,981.93	1,054,619.54	253,037.71	240,349.10	214,574.86	73,746.18	95,541.22
Average amount paid per councillor	1,788.09	1,721.25	2,363.09	73.39	1,236.40	321.71	288.49	289.75	86.47	98.94
Highest amount paid to an individual councillor	9,695.00	2,857.00	4,572.00	2,500.00	8,052.88	2,846.00	2,883.88	11,479.00	975.00	1,035.93
Lowest amount paid to an individual councillor	87.14	46.21	536.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Average of each LA's aggregated total amount	60,539.19	56,619.27	73,455.63	1,257.48	34,019.99	8,434.59	7,753.20	6,921.77	2,458.21	3,081.97
Lowest amount excluding zero amounts	87.14	46.21	536.84	382.70	21.72	50.00	30.42	70.00	20.00	9.81

For 2018 for all local authorities	Travel element of the annual expenses allowance	Subsistence element of the annual expenses allowance	Fixed element of the annual expenses allowance	Vouched expenses allowance	Motor travel and subsistence for attendance at training events	Training fees	Domestic motor travel and subsistence for attendance at conferences	Travel (including air fare) and subsistence for attendance at conferences abroad	Conference fees	Mobile phone expenses (if vouched mobile phone allowance paid)
Aggregated total amount paid to councillors	1,916,534.13	1,802,017.52	2,076,145.34	182,519.22	1,140,491.20	294,488.37	221,597.54	246,452.01	59,696.16	79,661.12
Average amount paid per councillor	1,832.15	1,742.33	2,165.64	248.45	1,321.31	382.19	281.29	240.53	79.82	87.91
Highest amount paid to an individual councillor	9,695.10	2,857.00	2,667.00	5,000.00	8,781.01	2,140.00	4,849.91	7,625.00	820.00	1,131.13
Lowest amount paid to an individual councillor	101.18	76.98	172.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Average of each LA's aggregated total amount	61,823.68	58,129.60	66,972.43	5,887.72	36,790.04	10,154.77	7,386.58	8,215.07	2,058.49	2,569.71
Lowest amount excluding zero amounts	101.18	76.98	172.07	352.08	9.49	50.00	35.00	114.00	20.00	8.00

For 2015 to 2018 for all local authorities	Travel element of the annual expenses allowance	Subsistence element of the annual expenses allowance	Fixed element of the annual expenses allowance	Vouched expenses allowance 1 July 2017 to 31 Dec 2018	Motor travel and subsistence for attendance at training events	Training fees	Domestic motor travel and subsistence for attendance at conferences	Travel (including air fare) and subsistence for attendance at conferences abroad	Conference fees	Mobile phone expenses (if vouched mobile phone allowance paid)
Aggregated total amount paid to councillors	7,469,977.95	7,036,379.82	8,935,878.49	221,501.15	3,932,552.35	1,033,701.11	948,263.33	775,694.59	266,760.59	364,111.50
Average amount paid per councillor	1,786.16	1,710.07	2,320.80	160.92	1,149.03	327.64	289.52	212.82	82.79	95.73
Highest amount paid to an individual councillor	10,826.00	2,857.00	4,572.00	5,000.00	8,781.01	3,400.31	4,849.91	11,479.00	1,810.85	1,194.53
Lowest amount paid to an individual councillor	0.00	46.21	153.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Average of each LA's aggregated total amount	60,241.76	56,745.00	72,063.54	3,572.60	31,714.13	8,698.80	7,706.85	6,371.83	2,240.16	2,936.38
Lowest amount excluding zero amounts	87.14	46.21	153.62	352.08	9.49	50.00	25.00	57.50	20.00	8.00

Sub-appendix B – Non-expenses payments

For 2015 for all local authorities	Local authority Cathaoirleach's/Mayor's/Leas-Cathaoirleach's/Deputy Mayor's allowance 2015	Municipal District Cathaoirleach's allowance 2015	Strategic Policy Committee Chairperson's allowance 2015	Representational Payment 2015
Aggregated total amount paid to councillors	1,000,974.96	656,557.26	845,788.25	15,660,524.94
Average of each LA's aggregated total amount	32,289.51	21,179.27	27,283.49	505,178.22

For 2016 for all local authorities	Local authority Cathaoirleach's/Mayor's/Leas-Cathaoirleach's/Deputy Mayor's allowance 2016	Municipal District Cathaoirleach's allowance 2016	Strategic Policy Committee Chairperson's allowance 2016	Representational Payment 2016
Aggregated total amount paid to councillors	1,025,182.28	697,636.28	871,173.94	15,648,129.73
Average of each LA's aggregated total amount	33,070.40	22,504.40	28,102.39	504,778.38

For 2017 for all local authorities	Local authority Cathaoirleach's/Mayor's/Leas-Cathaoirleach's/Deputy Mayor's allowance 2017	Municipal District Cathaoirleach's allowance 2017	Strategic Policy Committee Chairperson's allowance 2017	Representational Payment 2017	Allowance for members of Municipal Districts/Area Committees paid 1 July to 31 Dec 2017
Aggregated total amount paid to councillors	983,923.19	623,932.19	839,960.14	15,645,867.02	397,426.61
Average of each LA's aggregated total amount	31,739.46	20,126.84	27,095.49	504,705.39	13,247.55

For 2018 for all local authorities	Local authority Cathaoirleach's/Mayor's/Leas-Cathaoirleach's/Deputy Mayor's allowance 2018	Municipal District Cathaoirleach's allowance 2018	Strategic Policy Committee Chairperson's allowance 2018	Representational Payment 2018	Allowance for members of Municipal Districts/Area Committees paid 1 Jan to 31 Dec 2018
Aggregated total amount paid to councillors	954,429.07	676,864.55	879,801.48	16,076,615.79	895,204.09
Average of each LA's aggregated total amount	30,788.03	21,834.34	28,380.69	518,600.51	28,877.55

For 2015 to 2018 for all local authorities	Local authority Cathaoirleach's/Mayor's/Leas-Cathaoirleach's/Deputy Mayor's allowance 2015 to 2018	Municipal District Cathaoirleach's allowance 2015 to 2018	Strategic Policy Committee Chairperson's allowance 2015 to 2018	Representational Payment 2015 to 2018	Allowance for members of Municipal Districts/Area Committees paid 1 July 2017 to 31 Dec 2018
Aggregated total amount paid	3,964,509.50	2,654,990.28	3,436,723.81	63,031,137.48	1,292,630.70
Average of each LA's aggregated total amount	31,971.85	21,411.21	27,715.51	508,315.62	21,062.55

Sub-appendix C – Total payments to councillors

For 2015 for all LAs	Total payment by local authorities to elected members ²	Total payments (including travel expenses) to elected members by or on behalf of outside bodies ³
Aggregated total amount paid to councillors	25,536,566.36	1,267,407.75
Average amount paid per councillor	26,918.19	1,123.41
Highest amount paid to an individual councillor	69,000.00	44,131.18
Lowest amount paid to an individual councillor	3,208.45	0.00
Average of each LA's aggregated total amount	823,760.21	40,884.12
Lowest amount excluding zero amounts	3,208.45	33.61

² This consists of the payments of expenses, other allowances and representational payments. The data on these is set out in Sub-annexes A and B.

³ These figures are based on returns by councillors to local authorities. In a number of instances, amounts were not available from local authorities.

For 2016 for all LAs	Total payment by local authorities to elected members	Total payments (including travel expenses) to elected members by or on behalf of outside bodies
Aggregated total amount paid to councillors	25,954,732.34	1,247,612.62
Average amount paid per councillor	27,403.89	1,094.01
Highest amount paid to an individual councillor	51,098.35	6,198.05
Lowest amount paid to an individual councillor	1,127.95	0.00
Average of each LA's aggregated total amount	837,249.43	40,245.57
Lowest amount excluding zero amounts	1,127.95	14.60

For 2017 for all LAs which have made a return	Total payment by local authorities to elected members	Total payments (including travel expenses) to elected members by or on behalf of outside bodies
Aggregated total amount paid to councillors	26,462,689.36	1,231,507.29
Average amount paid per councillor	27,841.89	1,087.69
Highest amount paid to an individual councillor	70,024.35	7,105.90
Lowest amount paid to an individual councillor	2,362.84	0.00
Average of each LA's aggregated total amount	853,635.14	39,726.04
Lowest amount excluding zero amounts	2,362.84	10.00

For 2018 for all LAs which have made a return	Total payment by local authorities to elected members	Total payments (including travel expenses) to elected members by or on behalf of outside bodies
Aggregated total amount paid to councillors	27,502,517.58	162,257.19
Average amount paid per councillor	29,014.60	185.65
Highest amount paid to an individual councillor	65,809.00	8,045.17
Lowest amount paid to an individual councillor	325.80	0.00
Average of each LA's aggregated total amount	887,177.99	5,234.10
Lowest amount excluding zero amounts	325.80	20.60

For 2015 to 2018 for all LAs which have made a return	Total payment by local authorities to elected members	Total payments (including travel expenses) to elected members by or on behalf of outside bodies
Aggregated total amount paid	105,456,505.64	3,908,784.85
Average amount paid	27,794.64	872.69
Highest amount paid	70,024.35	44,131.18
Lowest amount paid	325.80	0.00
Average of each LA's aggregated total amount	850,455.69	31,522.46
Lowest amount excluding zero amounts	325.80	10.00

Sub-appendix D – Meetings, distances and attendance⁴

Distances, meetings and attendance	Distances, meetings and attendance for 2015				
	For LAs in the Travel Index 80/Subsistence Index 40 category	For LAs in the Travel Index 110/Subsistence Index 55 category	For LAs in the Travel Index 150/Subsistence Index 75 category	For LAs in the Travel Index 170/Subsistence Index 85 category	For all categories of LA 2015
The average distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	24.05 km	35.15 km	16.65 km	28.55 km	26.10 km
The longest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	72.42 km	114.00 km	22.40 km	108.00 km	114.00 km
The shortest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	16.00 km	16.00 km	16.00 km	16.00 km	16.00 km
The average number of relevant meetings that could be attended by elected members	37.24	38.93	38.33	61.50	44.00
The highest possible number of relevant meetings that could be attended by an individual elected member	78.00	78.00	59.00	101.00	101.00
The minimum number of relevant meetings that could be attended by an elected member to make up the 80% attendance rate	3.00	18.00	19.00	28.00	3.00
The average actual attendance rate of elected members at relevant meetings	88.15%	88.75%	86.30%	84.50%	86.92%

⁴ As some local authorities record the distance of a councillor's residence from LA headquarters as 16 km where it falls under the minimum 16km threshold, 16 km is treated as the minimum distance. Distances and percentages are rounded to within 2 decimal places. For figures for meetings, decimal amounts are disregarded, e.g. 97.6 = 97 meetings.

Distances, meetings and attendance	Distances, meetings and attendance for 2016				
	For LAs in the Travel Index 80/Subsistence Index 40 category	For LAs in the Travel Index 110/Subsistence Index 55 category	For LAs in the Travel Index 150/Subsistence Index 75 category	For LAs in the Travel Index 170/Subsistence Index 85 category	For all categories of LA 2016
The average distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	23.95 km	35.12 km	16.66 km	28.55 km	26.07 km
The longest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	72.42 km	114.00 km	22.40 km	108.00 km	114.00 km
The shortest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	16.00 km	16.00 km	16.00 km	16.00 km	16.00 km
The average number of relevant meetings that could be attended by elected members	35.56	38.71	47.00	56.50	44.44
The highest possible number of relevant meetings that could be attended by an individual elected member	65.00	79.00	72.00	89.00	89.00
The minimum number of relevant meetings that could be attended by an elected member to make up the 80% attendance rate	2.00	3.20	6.00	30.00	2.00
The average actual attendance rate of elected members at relevant meetings	85.98%	86.17%	79.50%	83.65%	83.82%

Distances, meetings and attendance	Distances, meetings and attendance for 2017				
	For LAs in the Travel Index 80/Subsistence Index 40 category	For LAs in the Travel Index 110/Subsistence Index 55 category	For LAs in the Travel Index 150/Subsistence Index 75 category	For LAs in the Travel Index 170/Subsistence Index 85 category	For all categories of LA 2017
The average distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	23.98 km	35.23 km	16.64 km	28.05 km	25.97 km
The longest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	72.42 km	114.00 km	22.40 km	96.00 km	114.00 km
The shortest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	16.00 km	16.00 km	16.00 km	16.00 km	16.00 km
The average number of relevant meetings that could be attended by elected members	38.46	39.32	42.00	65.00	46.19
The highest possible number of relevant meetings that could be attended by an individual elected member	67.00	79.00	60.00	113.00	113.00
The minimum number of relevant meetings that could be attended by an elected member to make up the 80% attendance rate	5.00	20.00	7.00	30.00	5.00
The average actual attendance rate of elected members at relevant meetings	85.70%	85.74%	84.49%	82.80%	84.68%

Distances, meetings and attendance	Distances, meetings and attendance for 2018				
	For LAs in the Travel Index 80/Subsistence Index 40 category	For LAs in the Travel Index 110/Subsistence Index 55 category	For LAs in the Travel Index 150/Subsistence Index 75 category	For LAs in the Travel Index 170/Subsistence Index 85 category	For all categories of LA 2018
The average distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	24.02 km	35.27 km	16.78 km	28.05 km	26.03 km
The longest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	72.42 km	114.00 km	37.90 km	96.00 km	114.00 km
The shortest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	16.00 km	16.00 km	16.00 km	16.00 km	16.00 km
The average number of relevant meetings that could be attended by elected members	38.25	34.17	42.33	63.50	44.56
The highest possible number of relevant meetings that could be attended by an individual elected member	61.00	90.00	56.00	108.00	108.00
The minimum number of relevant meetings that could be attended by an elected member to make up the 80% attendance rate	2.00	9.60	27.00	30.00	2.00
The average actual attendance rate of elected members at relevant meetings	84.83%	86.23%	84.37%	83.60%	84.89%

Distances, meetings and attendance	Averages for all categories of LA 2015 to 2018
The average distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	26.04 km
The longest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	114.00 km
The shortest distance of a councillor's residence from headquarters for the purposes of the calculation of the composite annual expenses allowance	16.00 km
The average number of relevant meetings that could be attended by elected members to obtain a 100% attendance rate	44.80
The highest possible number of relevant meetings that could be attended by an individual elected member	113.00
The minimum number of relevant meetings that could be attended by an elected member to make up the 80% attendance rate	2.00
The average actual attendance rate of elected members at relevant meetings	85.08%

Timing of Meetings

Time of meetings	Percentage
Mornings	46.08%
Afternoons	44.51%
Evenings	7.84%
All-day meetings	1.57%

