



Tithe an  
Oireachtais  
Houses of the  
Oireachtas

# Public Representation Allowance Guidelines on Use of the PRA

(S.I. No. 84 of 2010, S.I. No. 37 of 2012 and S.I. No. 149 of 2013)



# The Public Representation Allowance (PRA)

*These guidelines are published to assist Members in ensuring their expenditure meets the criteria as intended by the regulations. **These guidelines do not purport to be a legal interpretation of the regulations.***

Expenditure which may be claimed by a Member must be **wholly and exclusively incurred in the performance of his or her duties as a Member** and should not include any personal element of expenditure. The expenses **must** fall within one of the categories as set out in SI 84/2010 and SI 37/2012.

The categories specified in these SIs are broad in nature and it should largely be a matter for judgement of individual Members as to whether items of expenditure incurred fall legitimately within one of the categories. It should be noted that the exercise of judgement relates to deciding whether an item falls within an eligible category of expenditure. It **does not** relate to a reinterpretation of the categories of expenditure.

We advise Members that best practice would be to use an audit form to keep account of all invoices, bills and proofs of payment. **It is recommended that a separate audit form be used for each category of expenditure.** A copy of this form is available from the One Stop Shop.

Issues arising in relation to the interpretation of these guidelines are ultimately a matter for the statutory authority who, in this instance, is the Minister for Public Expenditure and Reform. Where a Member has a doubt about the type of expense he or she has incurred or is considering incurring and he/she wishes to receive clarification on the matter, the Member should first examine these guidelines and secondly, if still in doubt, write to or email the One Stop Shop [OSS] at [oss2000@oireachtas.ie](mailto:oss2000@oireachtas.ie). Where necessary the OSS will seek guidance from the statutory authority.

Members are advised that the advice in this document is subject to change. Should this occur, a revised document will be circulated to all as soon as possible.

#### Recommended Best Practice

- Relevant period is 26 February 2016 to 31 December 2016
- Only original documents will be accepted
- All invoices/bills in Member's name only
- Categories of expenditure must be clearly indicated
- Separate audit form to be used for each category
- Satisfactory proof of payment must be submitted
- Regular maintenance of expenditure records
- Following selection for audit, retain a copy of documents submitted for reference.



# Audit 2016



## Who is eligible for selection for audit?

All Members in receipt of the PRA are eligible for selection for audit.

Ten per cent of Members will be selected by the independent auditor. This will occur in March/April 2017. Members will be contacted by the auditor directly in relation to the audit.

## What is the relevant time period for expenses and payments?

The relevant period for 2016 is **26 February 2016 to 31 December 2016**.

### **All expenses must have been incurred within the relevant period.**

Payments for expenses incurred in the period must be made within one month of the end of the period i.e. by 31st January 2017 for all Members. Automatic payments by direct debit for utility bills (such as ESB bills) may be made later date than one month after the end of the period.

Payments for a service made in 2016 will not be allowed should that service be received in 2017. In such cases the date of receipt of the service will determine the year of account.

All annual expenses incurred in this period will be allowed on a pro-rata basis for the relevant period. For example, if the annual cost of web maintenance was paid by a TD as an annual fee in July 2016 for the year 1st July 2016 to 30th June 2017, only 50% of the annual fee is allowable in 2016. The balance of the 50% annual fee is an allowable expense for inclusion in 2017 PRA. **It is imperative that such bills and proof of**

**payment are retained as the payment is allowable, once apportioned, over two periods.**

### **What documents are required?**

Members must retain all original bills, invoices, receipts and vouchers for expenses they have incurred for a period of five years. The invoices should state the specific details of the type of goods or service purchased. Members must retain all supporting documentation to determine proof of purchase or receipt of the service for the purposes set out in the regulation. Proof of payment should clearly confirm that the payment was made by the Member i.e. a document to indicate the payment was received and processed by the service provider. Cheque stubs alone are not acceptable as a proof of payment.

The list of allowable expenses under each category includes guidance on the documentation to validate each item of expense. Sufficient alternative documentary evidence must be provided to demonstrate, beyond reasonable doubt, that the product or service was supplied to the Member. Documentary evidence could include a bank/credit card statement with the payment of the invoice clearly indicated. Invoices must include the supplier's details and be on supplier headed paper.

### **For how long must documentation be retained?**

All documentation for the vouched allowance must be retained by the Member for five years even if they are audited during that period. The Auditor will review the original records but will not hold copies of any such records. All audit records will be returned to the Member following completion of the audit.

## Certification of Expenditure

Within one month of the end of a relevant period, ie 31 December 2016, Members are required to certify the total amount expended in respect of expenses incurred in the performance of his/her duties as a Member and that the amounts were applied appropriately.

On or before 28th February 2017, the Member must repay the difference between the amount received and the expenditure incurred if he or she has incurred less expenditure than the amount paid to him/her. This repayment must be made in full on or before 28th February 2017.

## Requests for Additional Amounts

On or before 28th February 2017, Members may apply for an additional amount of expenses, subject to the overall maximum, where they have incurred an amount greater than was paid to them.

## Refunds following the Audit

Following an audit, where the appropriate authority i.e. the Secretary General, is satisfied that a Member incurred less expenses than the amount paid to him/her, the Member shall repay this amount within two months of being notified of the decision of the Auditor of such overpayments. **This payment must be made in full and in one payment within the two month period.**

Any amounts due and not repaid will be deducted from any other moneys due to be paid to the Member.

# Frequently Asked Questions

## **Q: What back up documentation for expenses is required?**

A: Members must retain all bills, invoices, receipts and vouchers for expenses they have incurred for a period of five years. The invoices should state the specific details of the type of goods or service purchased. Members must retain all supporting documentation to determine proof of purchase or receipt of the service for the purposes set out in the regulation. Proof of payment should confirm that the payment was made by the Member i.e. a document to indicate the payment was received and processed by the service provider. **All invoices must be in the Member's own name.**

## **Q: I am publishing an advertisement. What is allowable?**

A: Under the terms of SI 84/10 members are entitled to claim the cost of advertising relating to the performance of his/her duties as a Member.

The main purpose of the advertisement should be to indicate the Member's name, contact details, addresses, clinic times, the title of the meeting, the venue, time and the date. Only the advertising costs are allowable. Electoral advertising, either for public office or a referendum is not allowable. Category 13 indicates the requirements relating to advertising. **Members must retain a copy of the publication in which the advert appears for verification. Members must submit a copy of the publication in which an advertisement appears (eg a charity**



**programme) as part of their documentation. If your advert is part of a digital presentation (eg PowerPoint presentation), a copy of the presentation should be obtained.**

Members may also advertise on social media. Invoices from Facebook, etc. and proof of payment are required, as with all other expenditure. The dates on which a Member's page was promoted must be clearly indicated on the invoice. The same rules for electoral advertising apply to social media advertising as with other forms of advertising (i.e. not allowable).

**Q: Are expenses for catering and refreshments for my office allowable?**

A: No, such expenses are not allowable.

**Q: Can I claim for temporary secretarial assistance?**

A: Yes, provided that it complies with guidance per Category 15 expenditure.

**Q: Are petty cash expenses allowable?**

A: Yes, petty cash expenses are allowable. A monthly allowance of €100 applies to TDs and €75 to Senators. **This is an unvouched amount.** This is **not** an additional amount on top of the maximum payable.



**Q: What computer facilities may I buy?**

A: Computer facilities that may be purchased under the PRA include tablets, computers and laptops. Please see Category 5 for further details. Category 5 does not apply to Senators.

Also, web hosting website design and other costs related to web hosting and design are allowable under Category 10.

**Q. May I pay for my secretarial staff to receive training?**

A: Yes. Under Category 15 such training is allowable, provided it relates to your parliamentary duties.

**Q: May I hire someone to assist in preparing my PRA returns?**

A: Yes. This is allowable under Category 15 by hiring a person under a contract of service.

**Q: Do I pay commercial rates on my constituency office?**

A: Under the Valuation Act 2001, constituency offices are exempt from commercial rates. Members must apply to their local county or town council for this exemption. Until the exemption is obtained, commercial rates will apply.

**Q: Can I buy a mobile phone under the PRA?**

A: A scheme already exists that caters for the purchase of mobile phones. It is called the Direct Purchase Scheme (DPS). Members must use this scheme for the purchase of their phone. Details of the scheme can be obtained from the One Stop Shop.

## **Q: What proportion of home telephone costs are allowable under the PRA?**

A: Category 9 allows a portion of telephone calls made from a Member's home to be apportioned as allowable expenditure under the PRA. This amount is 10%.

In order to reflect the services and packages offered by telecommunication companies, the 10% is now allowable against the **cost of calls, line rental and internet connection only** (provided that the internet connection is not that already paid by the ICT Unit). For home utility bills/packages that also include a television subscription, that portion of the bill relating to the television subscription is not allowable.

This does not apply to Ministers or Ministers of State.

## **What expenses are allowable?**

The following pages provide a non-exhaustive list of allowable expenses and has been prepared to assist Members to apply their funds to the expenses which are allowable and as an aid to retaining and presenting the correct documentation for audit. An Audit Form can be used to complete records and insert pro rata amounts for each category of expense. Members are advised to keep a Schedule of all payments made for their records.

Please note that the principle of apportionment of expenses applies to all office expenses e.g. rent, rates, mortgage interest, utilities, etc. and to other expenses paid annually e.g. web hosting charges. Apportionment means that, where part of a payment relates to an expense under the PRA and part does not, the eligible expense is the part of the payment to which the PRA relates.

TDs Items 1 – 15

Ministers and Ministers of State excludes item 9 [Telephone expenses]

Senators list Items 9 to 15

| Expenditure Categories (as set out in SI 84/10 and 37/12)  |   |  |
|--|---|--|
|  | Allowable   | Documentation  |
| <p><b>1: Rent, rates and other such charges in relation to an office or offices</b></p> <p><b>(Not Applicable to Senators)</b></p> | <p><b><i>Guidance on the rent, rates and other such charges in relation to an office or offices is set out Appendix A</i></b></p> <p>In summary rent rates and other such charges is allowable on:</p> <ul style="list-style-type: none"> <li>■ An office premises that complies with the definition</li> <li>■ The costs relating to the declared premises, apportioned as appropriate</li> <li>■ The cost of the mortgage interest on the premises (no tax deduction can be claimed)</li> <li>■ The cost of rent paid on non-owner occupied premises used as a constituency office</li> <li>■ Proof that a cost was incurred for such premises</li> <li>■ Rental relating to the storage space for a mobile office</li> </ul> | <p><b>Declaration form completed to provide</b></p> <ul style="list-style-type: none"> <li>■ Address of the constituency office(s) premises</li> <li>■ A statement of mortgage interest that was incurred for the stated premises apportioned for the relevant period from the lending agency</li> <li>■ A statement of the rent that was incurred for the stated premises apportioned for the relevant period from the rental company/owner to include applicable tax numbers</li> <li>■ Proof of payment of the amount applicable for the relevant period</li> </ul> |

**Expenditure  
Categories  
(as set out in SI  
84/10 and 37/12)**

|   | Allowable  | Documentation  |
|---|--|--|
| <p><b>2: Utilities of an office or offices</b></p> <p><b>(Not Applicable to Senators)</b></p> | <p>Cost of bills/invoices apportioned to include <b>only costs of utilities or office services for the premises declared</b> in the relevant periods.</p> <p><b>Allowable items</b> may include:</p> <ul style="list-style-type: none"> <li>■ Electricity bills</li> <li>■ Gas bills</li> <li>■ Oil or other fuel purchases for the office</li> <li>■ Rates</li> <li>■ Refuse charges</li> <li>■ Water charges</li> <li>■ Alarm monitoring</li> <li>■ Security costs (e.g. CCTV installation)</li> <li>■ Language service such as translation, interpretation, disability [such as Braille]</li> <li>■ Bulk scanning services</li> <li>■ Bulk or confidential shredding</li> </ul> <p><b>Not Allowable</b></p> <ul style="list-style-type: none"> <li>■ Sundry items of refreshments which includes catering, tea, coffee, biscuits, newspapers, water</li> <li>■ Bank charges/interest</li> </ul> | <ul style="list-style-type: none"> <li>■ The bills/invoices with the address of the premises, date and amounts to be paid</li> <li>■ A statement of the costs of bills/invoices that were apportioned by including only costs incurred in the relevant period for the premises declared</li> <li>■ Direct debit payments of utility bills made after 28th February 2016 are allowable for the pro rata amount due for the relevant period</li> <li>■ Proof of payment of the bill/invoice for the relevant period</li> </ul> |

## Expenditure Categories

(as set out in SI

84/10 and 37/12)

|   | Allowable  | Documentation   |
|---|--|---|
| <b>3: Improvements to office accommodation</b><br><br><b>(Not Applicable to Senators)</b> | <p>Office improvements include any enhancements to the office/offices and may include:</p> <ul style="list-style-type: none"> <li>■ Upgrading works</li> <li>■ Refurbishment, repairs and maintenance</li> <li>■ Painting and decorating</li> <li>■ Health and safety requirement works</li> <li>■ Telephone system improvements</li> </ul> <p><b>Not allowable</b></p> <ul style="list-style-type: none"> <li>■ Expenses that have been listed as paid under the Constituency Office Establishment Grant in the relevant period.</li> </ul> | <ul style="list-style-type: none"> <li>■ Exclude receipts that were listed in an application for the Constituency Office Establishment Grant, where applicable</li> <li>■ The bills/invoices with the address of the premises where improvements were carried out, date and amounts to be paid</li> <li>■ Proof of payment of the bill/invoice for the relevant period</li> </ul> |

**Expenditure****Categories**

(as set out in SI

84/10 and 37/12)

| 84/10 and 37/12)  | Allowable   | Documentation  |
|---|---|--|
| <b>4: Signage in respect of the constituency office</b><br><br><b>(Not Applicable to Senators)</b>            | <ul style="list-style-type: none"> <li>■ The signage on any constituency office</li> <li>■ Signage on a mobile office, or vehicle (vehicle wrapping) of the Member</li> <li>■ 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 for an election)</li> </ul>   | <ul style="list-style-type: none"> <li>■ The bills/invoices with the address of the premises or vehicle registration, details of the signage, date and amounts to be paid. A photograph of the sign should also be kept for examination.</li> <li>■ Proof of payment of the bill/ invoice for the relevant period</li> </ul> |
| <b>5: Purchase or maintenance of office furniture or equipment</b><br><br><b>(Not Applicable to Senators)</b> | <ul style="list-style-type: none"> <li>■ Office furniture and equipment of the Member</li> <li>■ 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]</li> <li>■ Office equipment normally required for the running of an office</li> <li>■ Charges levied by the Houses of the Oireachtas Service ICT section for IT connection or support (see circular from the ICT unit on the costs of maintenance of additional computers)</li> </ul> | <ul style="list-style-type: none"> <li>■ The bills/invoices should specify the details of the purchase of the furniture and equipment that will indicate it is for office use, date and amounts to be paid</li> <li>■ Proof of payment of the bill / invoice for the relevant period</li> </ul>                              |

## Expenditure

## Categories

(as set out in SI

84/10 and 37/12)

**6: Purchase of stationery****(Not Applicable to Senators)**

## Allowable

- Stationery that is **not** provided by the Houses of the Oireachtas Service required for the performance of his or her duties as a Member

## Documentation

- The bills/invoices should specify the details of the purchase of the stationery that will indicate it is for office use, date and amounts to be paid.
- Proof of payment of the bill/invoice for the relevant period
- A sample of stationery should also be retained for examination



**Expenditure****Categories**

(as set out in SI

84/10 and 37/12)

**Allowable****Documentation****7: Insurance including for office accommodation or equipment and public liability insurance****(Not Applicable to Senators)**

- Insurance of the office accommodation and contents, equipment, public liability insurance

Insurance apportioned for office, office equipment for the relevant period can include:

- A copy of the certificate of insurance with the purpose, date and payment to be made
- Insurance documentation for public liability, office accommodation and contents should specify the address of premises and the amount apportioned for the declared area
- Insurance for equipment should specify the insurance policy number and purpose of insurance
- Proof of payment of certificate of insurance for the relevant period

**Expenditure**

**Categories**

(as set out in SI

84/10 and 37/12)

**8: Cleaning of office accommodation**

**(Not Applicable to Senators)**

**Allowable**

- Cleaning of office premises declared by the Member in the performance of his or her duties as a Member

**Documentation**

- The bill/invoices for the services including name of Member, date of service, address of the premises where the service was provided and amount to be paid
- The bill/invoices for the cleaning materials (itemised) where the service was not under contract (e.g. cleaning products, hand soap, kitchen paper, etc)
- A statement of all services and proof of payment signed by the contractor (if a long- term contract exists)
- The contractors PPS (Personal Public Service) number, charitable status number or company registration number.
- Proof of payment of the bill/ invoice for the relevant period

**Expenditure****Categories**

(as set out in SI

84/10 and 37/12)

**Allowable****Documentation****9: Telephone calls, otherwise than from Leinster House****(Not Applicable to Ministers and Ministers of State)****OFFICE**

- Members are not restricted in the number of office/mobile telephone lines listed for the allowance where the Member is the assigned bill holder/payer
- The cost of **line rental and telephone calls** made by the Member or their staff (on behalf of the Member) in the performance of his or her duties as a Member
- SMS text messaging service

**HOME**

- Home telephone to a maximum of 10% of the combined call, rental and internet connection costs

- List of office/mobile telephone numbers assigned for the performance of the Members duties for the relevant period
- The telephone bills that identify the assigned numbers for the performance of the Member's duties for the relevant period
- Home telephone bills to identify that a maximum of 10% of the combined call, rental and internet connection costs are included.
- Invoices from the ICT Unit for additional telephone services
- Proof of payment of the bill/invoice for the relevant period

**Expenditure**

**Categories**

(as set out in SI

84/10 and 37/12)

**10: Web hosting and other related computer costs**

**(Applicable to all Members)**

**Allowable**

- Invoices for web hosting, web design and other related computer costs to web hosting and design
- Invoices for any amounts charged by the ICT section of the Service may be included pro rata for the period

**Not allowable**

- The purchase of computer equipment (laptops, iPads etc) is not allowable under this category (provided under office equipment category for TDs and Ministers only – See Category 5)

**Documentation**

- The bill/invoice with the date and amount of the service/product must specify the details of the purchase that will indicate it is for office use
- Proof of payment of the bill/invoice for the relevant period

**11: Hiring rooms for clinics or other meetings**

**(Applicable to all TDs and Ministers for clinics and for Senators for other meetings only)**

- The hire cost of rooms in any location or premises for the purpose of clinics or meetings for TDs.
- The hire cost of rooms in any location or premises for the purpose of meetings only for Senators.

- The bill/invoice for the services including name, address and date of each event
- List of events to indicate that the purpose of room hire was for his/her duties as a Member
- Proof of payment of the bill/invoice for the relevant period

**Expenditure****Categories**

(as set out in SI

84/10 and 37/12)

|  | Allowable  | Documentation  |
|--|--|--|
| <b>12: Leaflet and newsletter distribution</b><br><br><b>(Applicable to all Members)</b> | <ul style="list-style-type: none"> <li>■ Distribution but not printing of leaflets and newsletters for the performance of his/her duties as a Member (sample must be attached to each invoice)</li> </ul> <p><b>Not allowable</b></p> <ul style="list-style-type: none"> <li>■ Electoral expenses for election to political office or referenda are not allowable</li> </ul> | <ul style="list-style-type: none"> <li>■ The bill/invoice for the services including name, address and date of each publication or distribution</li> <li>■ Samples to indicate that the content was for the performance of his/her duties as a Member attached to each invoice</li> <li>■ PPS number of the service provider, charitable status number or company office registration number where applicable</li> <li>■ Proof of payment of the bill/invoice for the relevant period</li> </ul> |

## Expenditure

## Categories

(as set out in SI

84/10 and 37/12)

## Allowable

## Documentation

**13: Advertising relating to the performance of his or her duties as a Member****(Applicable to all Members)****Advertising to publicise work as a Member or to publicise meeting/ clinic times, dates, venues**

- Advertising costs only (excluding graphic design or photography)
- All forms of media can be used including newspapers, newsletters radio, television, web advertising, bus shelters, window space and social media (**excluding sponsorship, eg a golf tee**)
- Content is limited to the Member's name, contact details, addresses, clinic times (TD's only) or the title of the meeting, the venue, time and the date
- Only printing for the advertisement which cannot be facilitated by the Print Room is allowable e.g. poster for a bus shelter advert

- Copies of the advertisement and the publication in which it appears to indicate that the content was for the performance of his/her duties as a Member and the advertisement was not sponsorship. If the advert is part of a digital presentation, a copy of the presentation should be obtained.
- Invoices for services including name, address, PPS number, company office registration number, charitable status number, where applicable
- Proof of payment of the bill/ invoice for the relevant period
- In the case of social media advertising, the dates on which the promotion occurred must be indicated on the invoice

**Expenditure****Categories**

(as set out in SI

84/10 and 37/12)

| SI 84/10 and 37/12)   | Allowable   | Documentation   |
|---|---|---|
| <b>14: Attendance at conferences relating to the performance of his or her duties as a Member</b><br><br><b>(Applicable to all Members)</b> | <p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>■ Events that relate to the duties of a Member</li> <li>■ Accommodation and convention fee only with an appropriate deduction for meals which are part of the fee</li> </ul> <p><b>Not Allowable</b></p> <ul style="list-style-type: none"> <li>■ Conference accommodation costs may not be claimed by Members in bands 1 to 12 where attendance at Leinster House has been recorded for that day</li> <li>■ Excludes meals, travel expenses or costs paid or recouped from other sources</li> </ul> | <ul style="list-style-type: none"> <li>■ The invitation or notification of the event including the details and date of the event</li> <li>■ Statement/Receipt for the accommodation and/or convention fee only</li> <li>■ The details should identify any amounts that are recouped from another source and exclude any travel expenses</li> <li>■ Proof of payment of expenses incurred by the Member i.e. hotel receipts for accommodation</li> </ul> |

## Expenditure Categories

(as set out in SI  
84/10 and 37/12)

|  | Allowable   | Documentation   |
|--|---|---|
| <b>15: Purchase of secretarial support, public relations, information technology (not internet related) and training services for staff under a contract for service</b><br><br><b>(Applicable to all Members)</b> | <p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Advertising for the service required</li> </ul> <p><b>Not Allowable</b></p> <ul style="list-style-type: none"> <li>Services purchased from a person or persons referred to in Section 9 of SI No. 2 of 2013 (i.e. persons on the Oireachtas payroll)</li> <li>The purchase of computer equipment (laptops, iPads etc) is not allowable (provided under office equipment category for TDs and Ministers only – See Category 5)</li> </ul> | <ul style="list-style-type: none"> <li>Invoices for the services provided including name, address, PPS number, company office registration number, where applicable</li> <li>Proof of payment of expenses incurred by the Member</li> </ul> |

### Members should note the following:

1. If the total of the expenses incurred exceed the vouched allowance a Member was paid in the relevant period, the **additional amount may not be brought forward** to the following year i.e. if a Member has used his expenses budget for the year and the invoice is due to be paid it cannot be carried over to the following year.
2. Expenses incurred during a dissolution period [i.e. from the time the Member ceases being a member until he or she signs the Roll of Members again] are not allowable expenses and will not be accepted.
3. Electoral expenses are not allowable and will not be accepted.



## Forms and supporting information

Additional supporting information for records of expenses includes:

- Audit Record Form to record expenses and supporting documentation
- Declaration of Constituency Office form
- Sample invoice

Forms and further information may be obtained from the One Stop Shop or downloaded from the Members' Intranet on the Houses of the Oireachtas internal Intranet at <http://theplinth.oireachtas.local/members/>

# Appendix A

## Guidance on the rent, rates and other such charges in relation to an office or offices

### Definitions Premises

An “office” is a room or rooms used exclusively for or during the relevant period for the transaction of business in the performance of his/her duties as a Member. Temporary use of a space adjacent to an office is not included. The principle of apportionment applies

### Proof of payment of costs

Members must actually incur a cost (Proof is required). If no mortgage interest/rent is paid, it does not incur a cost and is therefore not allowable. No imputed costs will be allowed

### Mortgage Interest

The cost of mortgage interest paid only (or relevant proportion thereof)

A Member may not claim a tax deduction in respect of, say, mortgage interest paid where claimed under the PRA

### Rent

The cost of the rent paid in respect of non-owner occupied premises used as a constituency office is allowable

## Clarification of general terms

### Mortgage

In the context of the Public Representation Allowance, mortgage means a loan made available by an institution regulated by the Financial Regulator used for the purchase, repair, development or improvement of the property used as a constituency office. A 'mortgage' does not, in this context, include a loan secured on the constituency office where the proceeds of that loan were used for a purpose unrelated to the constituency office.

The cost of mortgage interest paid (or relevant proportion thereof) may be claimed as part of the Public Representation Allowance. The cost of capital repayments may not be claimed.

### Apportionment

Where part of a building is used as a constituency office and part is not, the claim for mortgage interest, rates and other such charges under the Public Representation Allowance may relate only to the proportion applicable to the constituency office.

### Cost incurred

The Member must actually incur a cost and such cost must be capable of being vouched or receipted. In other words, a Member cannot claim the Public Representation Allowance in respect of what may be regarded or described as notional or deemed amounts.

## Tax Matters

The Public Representation Allowance is exempt from income tax under the provisions of Section 836 Taxes Consolidation Act 1997. That section also prohibits an individual from claiming a tax deduction in respect of any expenditure that is covered by the tax exemption. Therefore, a Member may not claim a tax deduction in respect of, say, mortgage interest paid that has been claimed as part of the Public Representation Allowance.

## Allowable Expenses - Non-owner occupied premises

### Rent

The cost of the rent paid in respect of non-owner occupied premises used as a Constituency office may be claimed as part of the Public Representation Allowance (subject, to the maximum of the overall allowance). The rental arrangements should be at 'arm's length'<sup>1</sup> with the rent payable not exceeding the general prevailing rent payable for such properties (see above as regards apportionment) and that the conditions are fair and reasonable. The payment by the Member must be capable of being vouched or receipted for audit purposes. Invoices and the receipt from the owner should include the address of the premises.

---

<sup>1</sup> the description of an agreement made by two parties freely and independently of each other to show that the price, requirements, and other conditions were fair and real.

## Allowable Expenses - Owner occupied premises

### Premises

An “office” is a room or rooms used exclusively for or during the relevant period for the transaction of business in the performance of his or her duties as a Member.

An office can include;

1. a Member’s office in the home
2. a Member’s office in a business
3. a Member’s office in a mobile vehicle - vehicle purchase costs, vehicle maintenance or insurance costs will not be allowable. Costs of insurance, office improvements, equipment etc are provided for under other headings.

### No mortgage outstanding

Where a Member owns, or part owns, a property in respect of which no mortgage exists, no claim may be made under the Public Representation Allowance. In addition, a charge may not be imputed (see clarifications above).

### Mortgaged properties

Where a Member holds a mortgage (qualifying as above) on a property used, or partly used, as a constituency office, only that part of the mortgage interest paid by the Member, as apportioned (see clarifications above) and subject to the maximum allowance that may be claimed under the Public Representation Allowance. There is no provision for including any nominal rent amount on an owner occupied premises.

*Example 1*

Where a Member has a mortgage on the property and that Member uses the whole property as a constituency office, then the cost of the full amount of the mortgage interest paid may be claimed as part of the Public Representation Allowance (subject, to the maximum allowance).

*Example 2*

Where a Member has a mortgage on the property and that Member uses 50% of property as a constituency office, then the 50% of the mortgage interest paid may be claimed as part of the Public Representation Allowance (subject to the maximum allowance).

*Example 3*

Where a Member owns a constituency office outright whether as part of his residence or otherwise and is not paying rent or a mortgage no claim may be made.



## Houses of the Oireachtas

Leinster House  
Kildare Street  
Dublin 2  
D02 XR20

[www.oireachtas.ie](http://www.oireachtas.ie)

Tel: +353 (0)1 6183000 or 076 1001700

Twitter: @OireachtasNews

## Connect with us



## Download our App

