

Local Government in Ireland

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Introduction

This year, 2009, marks the 110th anniversary of the establishment of the current local government system in the Republic of Ireland. Yet, while Ireland has a strong tradition in localism, and localised territorial units such as ancient baronies, kingdoms, provinces and *tuatha* have been part of Ireland’s culture and political organisation for several centuries, the current Irish state is among the most centralised in Europe. Indeed, it was not until 1999 that *Bunreacht na hEireann* (Constitution of Ireland) officially recognised the existence of a sub-national tier of government, this despite the fact that the current local government system actually pre-dates the state². The past twenty years have seen more change in local government than have the previous ninety, as the state has initiated processes of administrative reform. These reforms have strengthened the role of local government in many facets of Irish life, but moves towards localisation in many policy areas have been accompanied by parallel moves towards centralisation of other policy and service functions; notably in health, environment and infrastructure provision. While Irish local government has been strengthened by its increased engagement in local development, it has been simultaneously weakened by a narrowing of its resource base and an erosion of some of its functions. This paper looks at the current operation and dynamics of local government in the Republic of Ireland and it outlines some of the most pertinent issues in local governance.

Local government in the Republic of Ireland has been described as ‘local administration’ (Lee, 1989), with its operations overseen, and its policies and finances determined, at central government level by the Department of the Environment, Heritage and Local Government (see www.environ.ie). As outlined by Callanan (2003: 4), the purpose of local government is to “give expression to local identity, to identify local concerns and to set local priorities”. Local government in the Republic of Ireland can be classified into a number of local and regional authorities at three levels:

¹ The International Centre for Local and Regional Development (ICLRD) is a North-South-U.S. partnership of academic institutions with an interest in spatial planning and economic development across the island of Ireland – see www.iclrd.org for further details. Both Caroline and Brendan are research associates with the ICLRD; their respective ‘home’ institutes being the National Institute for Regional and Spatial Analysis within the National University of Ireland (NUI) Maynooth and the Department of Geography in Mary Immaculate College, University of Limerick.

² Article 28A of the Irish Constitution – inserted in 1999 – not only provides for local authorities to be a forum for the democratic representation of local communities (see Section 1.3) but also for local government to exercise ‘certain functions at local level and to promote, through its initiatives, the interests of local communities’ (O’Sullivan, 2003 : 41).

- At city / county level: 29 county councils, 5 city councils, 5 borough councils and 75 town councils
- At regional level: 8 regional authorities (operating at NUTS III level)
- At '*macro-regional*' level: two regional assemblies which promote coordination of public services and manage regional operational programmes.

The latter two (namely the two regional tiers of government) are not directly elected and have very limited political competencies. Their establishment, and in particular the regional assemblies, is associated with the disbursement and administration of EU structural funding in Ireland. Moreover, their roles are advisory rather than those of decision-making (Ó Broin and Waters, 2007: 48). Given the relative newness and limited functions of regional government in Ireland, the focus of this paper is on local government at the city / county level; the principal agents of sub-national public administration³. The Republic of Ireland is divided into twenty-six counties; twenty-four of which have a single county council covering their administrative boundaries while the remaining two counties, Dublin and Tipperary, are divided into three and two council areas respectively.

Local government has largely developed from a judicial system introduced under a colonial regime. Historically, it is more removed from its community base – in terms of civic engagement (rather than physically) – than many continental European systems of local government (Meldon *et al.*, 2002). Local government units in Ireland are considerably larger and more populous than those at the municipal / communal tier in other EU states, with the exception of the United Kingdom. In addition, the number of citizens per elected councillor is more than twice the EU average. Traditionally, citizen participation has been through the electoral system; with councillors representing the public at the level of the electoral area; although reforms since the mid-1980s have increased the significance of participative democracy in local decision-making.

³ Ireland's eight Regional Authorities were established in 1994. Their main function relates to spatial planning, and they have been charged with overseeing the implementation of regional planning guidelines (RPGs) as part of Ireland's *National Spatial Strategy* (2002-2020). Ireland's two Regional Assemblies were established in 1999 when the state was divided into Objective I and Objective I in Transition regions; thereby enabling the Border, Midland and Western Region (Objective I) to retain preferential access to EU Structural and Cohesion Funds.

1. The Local Government System

Local government in the Republic of Ireland operates within a framework of national policy (Callanan, 2003). Covering a wide range of responsibilities and services, local government provides for “the democratic representation of local communities” (Department of Environment, Heritage and Local Government, 2008). Over the years, the role of local government, and the communities served, has expanded to become relatively more proactive – with the Irish Government being strongly of the opinion that this role can be further strengthened.

1.1 Local Government Law

Local Government in Ireland celebrated its centenary in 1998; the first *Local Government (Ireland) Act* was enacted in 1898. It was this legislation that gave Ireland a local government system – a model rooted in the British approach – based on local administrative units operating, for the most part, at county level.

Today, the *Local Government Act 2001* is the basic legislation governing local government structures, operations and functions in Ireland. It sets out the legislative framework for the implementation of the range of reforms envisaged in *Better Local Government* (see Section 1.2). The reforms, introduced on a phased basis, were intended to enhance the fundamental democratic nature of local government and to repeal outdated law and terminology. The reforms introduced included:

- enhancing the role of the elected member
- supporting community involvement with local authorities in a more participative local democracy
- modernising local government legislation, and providing the framework for new financial management systems and other procedures to promote efficiency and effectiveness.

However, local authorities also operate to other legislation which is the responsibility of the Department of the Environment, Heritage and Local Government as well as other Departments. Such legislation includes the *Planning and Development Act 2000*, *Housing Act 1988*, *Roads Act 1993*, and *Garda Síochána Act 2005* to mention but a few.

European legislation, particularly in respect of environmental protection and public health, has also come to bear on local authorities, and standards in service provision, water quality,

waste management and pollution control have had to increase in order to ensure compliance with EU directives. Local authorities have gained an increased role in monitoring and enforcing good environmental practices.

1.2 Local Government Organisation

In 1996, the publication of *Better Local Government* heralded the start of an ambitious programme of local government reform by the Irish government. This entailed the establishment of a number of new structures to enhance local democracy and deliver services more efficiently and effectively. For example, a new and more structured committee system was introduced for county / city councils. In place of a plethora of *ad hoc* committees, councils established County / City Development Boards and Strategic Policy Committees (see below) - policy-focused committees with an emphasis on the better integration of public and local service delivery. As well as seeking to enhance service provision, these new sub-structures have sought to enhance citizen participation in local government decision-making; for example, Strategic Policy Committees (SPCs) include, as well as elected councillors and local government executives, a range of representatives from civil society, social partners (trade unions, farm organisations, employers) and other public bodies⁴. Thus, SPCs represent the main forum for participative democracy in a system, which was heretofore exclusively representative.

County / City Development Boards (www.cdb.ie)

In June 1998, the Irish government established an Interdepartmental Task Force on the Integration of Local Government and Local Development Systems, chaired by the Minister for the Environment and Local Government. One of the principal recommendations of the Task Force Report - *The Report of the Task Force on the Integration of Local Government and Local Development Systems* (published in August 1998) – was the establishment of County / City Development Boards (CDBs) in each of the 29 county councils, and in each of the 5 major cities to bring about an integrated approach to the delivery of both State and local development services at local level.

⁴ Membership of the Strategic Policy committees (SPCs) is made up as follows:

- Two-thirds elected representatives
- One-third community & voluntary, farming, business and trade union sector representatives.

The workings of the SPCs are directed by guidelines that were issued by the Department of the Environment, Heritage and Local Government in 2004.

The main function of the Boards is to bring about the more co-ordinated delivery of public and local development services at local level. The Boards are chaired by a local authority elected member, and are serviced from within the local authorities by Directors of Service for Community and Enterprise and their staff. One of the core functions of the Boards is to draw up and oversee the implementation of an agreed “Shared Vision” or Strategy for their respective counties and cities; with the “Vision” referring to how an area is to develop economically, socially and culturally over a ten-year horizon, and what actions are needed to achieve this.

Community & Voluntary Fora

Community and Voluntary Fora were established in the 34 city and county councils in 2000 under the aegis of the County / City Development Boards. The Fora typically function as networks of upwards of a hundred community and voluntary groups and they have an important role to play in facilitating community inputs into the CDB’s decision-making processes, including their County / City Strategies for Economic, Social and Cultural Development. In addition, the Fora participate on the local authority Strategic Policy Committees (see below). Public sector agencies are also encouraged to consult with local Fora when seeking feedback on their policies and proposals on related initiatives at local level. Fora are directly supported by local authorities through Directors of Community & Enterprise and their staff (see www.environ.ie/en/LocalGovernment/, accessed 3 June 2009).

Strategic Policy Committees (SPCs)

Strategic Policy Committees, chaired by an elected representative (councillor), have been established within each city and county council and “have brought a particular focus to the policy-making, implementation and review roles of councillors” (www.environ.ie, accessed 3 June 2009). These Committees mirror, at a local level, the partnership approach to national economic and social development. Their purpose, according to the Department of the Environment, Heritage and Local Government is “to provide members with the opportunity for an early and more in-depth input into the local authority’s policy development process in partnership with local sectoral interests, and ‘to consider matters connected with the formulation, development, monitoring, and review of policy’ and to advise the authority accordingly” (2004: 24). The Strategic Policy Committees, therefore, provide elected members with the opportunity to develop a stronger role in, and better understanding of, the balanced and strategic development of their areas.

1.3 Local Councillors' Status

Within the Republic of Ireland, the number of members elected to each local authority or council is fixed by law. There are 1,627 council seats held by locally elected officials (i.e. councillors). Because a small number of councillors will hold more than one local mandate or seat – that is, be a member of a town council as well as a county council – in practice, there are 1,427 elected councillors.

Subject to certain criteria, any person eighteen years or over who is a citizen of Ireland or is ordinarily resident in the State is eligible to become a member of a local authority or council. In addition, persons eighteen years of age or over are entitled to be registered within the local electoral area in which they ordinarily live so that they are eligible to vote at the next local elections.

Article 28A of the Constitution, approved by referendum in 1999, endorses the democratic representative role of local government (Department of the Environment, Heritage & Local Government, 2004). The members of local government in Ireland are directly elected by the people living within the city and / or county boundaries by a system of proportional representation using the single transferable vote. Council areas are sub-divided into multi-seat electoral areas, with each area returning between 5 and 8 councillors. Elections take place every five years; the last election having taken place on 5th June 2009. Local government, therefore, has both a representational and operational role and is responsible for the delivery of a wide range of services (see www.environ.ie/en/LocalGovernment/LocalGovernmentAdministration/).

Local Councillors' Role and Functions:

Within the functions of local government, councillors have a key role to play in the Irish planning system. Councillors are the formulators of local authority policy; they work with the executive for the 'common good' and have a role to play in maintaining an overview and giving general direction on local authority affairs. They carry out 'reserved functions'. Reserved functions are defined by law and specified across a whole range of enactments, including the adoption of the county / city development plan.

As noted in the handbook for elected members, "Local authorities conduct much of their business at meetings of the full council. Such meetings are regulated by law (Part 6 and Schedule 10 of the *Local Government Act 2001* and associated regulations – S.I. No. 66 of

2002)” (Department of the Environment, Heritage and Local Government, 2004: 16). Elected members are expected to attend meetings regularly of the full council and of committees of which they are members. Since 2004, members of the Oireachtas (Dáil and Seanad Éireann – Houses of Parliament) are precluded from being members of a local council. This ending of the so-called ‘dual-mandate’ seeks to empower councillors and enhance their profile at local level. Successive Ministers for Local Government have expressed the view that Council chairpersons (called Mayors since 2002) ought to be directly elected by citizens, and the current Minister favours Dublin having a directly elected mayor along the lines that currently pertains in London or Paris.

Local Councillors and Ethics

Since the 1 January 2003, elected members of local government (together with local government staff) are bound by a new comprehensive ethics framework; the purpose of which is “to ensure public confidence in the integrity of the local government system” (O’Beirne, 2003: 318). This framework is enshrined in Part 15 of the *Local Government Act 2001*. This framework builds on the provisions of the planning code and the principle of the *Ethics in Public Office Act, 1995* (Tierney, 2003) which applies to members of the Oireachtas (i.e. Irish government ministers and senators).

Under the current framework, staff members are prohibited from engaging in other occupations that may impair the performance of their duties or lead to conflicts of interest (O’Beirne, 2003). Elected representatives and certain council officials must file annual declarations of interest – with penalties in place for false or misleading information. Each council has an ‘ethics registrar’⁵ whose role it is to keep a record of declared interests and these are available for public inspection at any time (Tierney, 2003).

2. Local Councils’ Policies and Resources

Local government in Ireland has traditionally been seen as a deliverer of local services; the nature and form of that service in turn being determined by central government. Over the years, rather than expanding the role and functions of local government (to align them to local government elsewhere in Europe), the ‘trend’ has instead been for central government to create new single function agencies; for example, the Environmental Protection Agency.

⁵ The position of ‘ethics registrar’ can not be held by the same person for more than two consecutive years.

Comparatively, the doctrine of 'general competence' holds greater sway in other European States than it does in Ireland.

2.1 Local Government Responsibilities

Local government in Ireland undertakes a variety of important functions; in some cases acting as an agent for central government. However, in comparison to other European States, local government in Ireland is relatively weak and its' range of functions are limited. For example, local government in Ireland has no role to play in policing or public transport; while its powers in relation to education and health are very limited. Yet, a clear majority of citizens believe that the delegation of more power to local authorities would be a good thing (Callanan, 2007; 51).

Under the *Local Government Act 1991*, local authorities were given a power of 'general competence' in place of the earlier doctrine of *ultra vires*. While *ultra vires* prohibited local authorities from undertaking any action that they are not specifically authorised to undertake, the power of general competence paves the way for councils to engage in activities that "promote the interests of the local community" (Callanan, 2003: 9). This can include social inclusion measures and environmental, cultural or community development initiatives.

Today, the main functional activities of local government are:

- Housing and building
- Road transportation and safety
- Water supply and sewerage
- Development incentives and control
- Environmental protection
- Recreation and amenities
- Miscellaneous – including agriculture, education, health and welfare (Indecon, 2005).

Housing and Building:

Local authorities are responsible for the provision and management of local authority housing (social housing); this is the only social function which local government has any responsibility for in the Republic of Ireland. Its role includes meeting the needs of people living in the area and managing the housing stock.

Road Transportation and Safety:

Local government is responsible for the upkeep and improvement of roads and public lighting as well as traffic management. Revenue earned from the taxation of vehicles by the local council is reinvested in the area.

Water Supply and Sewerage:

Local government is responsible for the provision of public water supply and treatment schemes. This entails major public works projects which are jointly financed by the relevant local authority and central government.

Development Incentives and Control:

Physical planning is a key function of local government in Ireland. This includes both development control (assessing planning applications) and forward planning (preparing multi-annual development plans).

Environmental Protection:

Environmental protection includes a range of activities for local government – these include waste collection / disposal of waste material, structural assessments (for safety), burial ground upkeep, pollution control, and fire protection.

Recreation and Amenity:

Within each county, local government has responsibility for libraries, art galleries, museums, parks, open spaces, and the conservation of amenities.

Miscellaneous:

Other activities carried out by local government include rate collection (within the commercial sector only), elections, courthouses, coroners and inquests and social and educational services around agriculture and health. The competencies of local government in respect of education, agriculture and health have diminished over the past decade. The establishment in 2003 of the (national-level) Health Services Executive (HSE) subsumed the functions of regional health boards, which had comprised local government nominees. County Committees for Agriculture were abolished in the 1980s, and their functions now come within the remit of the national farm advisory agency – Teagasc. Thus, there is considerable evidence of centralisation tendencies in Ireland.

In 2004, the first report by the Local Government Management Services Board (see www.lgmsb.ie/) - through the Office for Local Authority Management (OLAM) – on service indicators was published. Local authorities are now monitored across 42 indicators – increased to 46 in 2008 – covering a range of services provided by local government in Ireland. The indicators measure a wide range of functions provided by local government; including housing and roads, planning, finance, motor tax, water, environmental services and recreation facilities.

2.2 Local Government Resources (Human and Financial Resources)

Local government, through local authorities or councils, is concerned with the promotion of the general economic, social and cultural development of their areas and work with other agencies and interests to promote progress.

Local government staff

The day-to-day management of the local authority is vested in a full time chief executive – known as the county or city manager (Department of the Environment, Heritage and Local Government, 2004). Functions undertaken or delegated by the manager and staff of the local authority or council are termed ‘executive functions’. These involve the day-to-day running of the authority; with any function that is not specified in law as a reserved function being deemed to be an executive function.

The ‘executive functions’ of the County / City Manager and staff and the ‘reserved functions’ of the elected officials are regarded as being complementary functions; the latter establishing the policy framework and the former delivering actions on the ground based on the policy direction received.

Local government financial resources

Local government is funded through a variety of sources; these include commercial rates, charges for goods and services and transfers from central government, with the latter representing the largest single source of finance. Indeed, in many local authorities, government grants account for over half the total income. The abolition of domestic rates in the late 1970s (a central government decision) has deprived local authorities of what was a significant funding stream. This absence of a local taxation marks Ireland out from most EU member states.

In a recent Indecon report (2005: i), the funding system for local government in Ireland was described as ‘vertically imbalanced”, with high levels of funding being dependent on general taxation. This relative lack of financial autonomy severely curtails the possibilities within local government for independent action.

Expenditure on local government functions increased by 115% over the period 1996-2004; the timeframe coinciding with the so-called ‘Celtic Tiger’ boom years. The scale of this increase in spending reflects the demands of a fast growing economy – demographically and economically – with the main areas of increase being roads, water and sewerage, and environmental protection.

The annual budget of local authorities is formulated under eight main programme groups; corresponding to the functions of local government outlined above (see Section 2.1). Local authorities also have powers to charge for services which they provide. These include commercial water charges, housing rents, waste charges, parking charges, planning application fees and development levies. In most cases the charge or fee is set locally, and inter-county variations in the levels of fees, particularly development levies, have become relatively more pronounced over recent years.

Conclusion

The Republic of Ireland’s local authorities represent the most accessible and longest-established tier of democratic decision-making in the state’s apparatus. They are the layer of government with which the citizenry interfaces most frequently, and their role in service provision and planning are essential in enabling local economic and social development. City and county councils have traditionally provided a ‘breeding ground’ for national public representatives, and linkages between local and central government ensure that macro-level decision making in Ireland always has an ‘eye’ to the local. Although the revelations unearthed by recent tribunals of enquiry have undermined public confidence in government generally, and in local government specifically, most citizens continue to feel affinity with their local council, and a majority of citizens participated in recent local government elections. Yet, councils must not become complacent, and there is a compelling need to take greater steps to redress the decline in voter participation in elections that has occurred since the 1980s.

The Europeanisation of decision-making processes in Ireland since the late 1980s (Marshall, 2007), characterised by greater transparency, increased concern for environmental protection and the introduction of vehicles for collaborative governance and citizen participation have enhanced Irish local government. Councils' policy fora are more broadly-based, decision-making is more inclusive and infrastructure and local public service provision have generally improved. Local authorities have developed new linkages with civil society and with a burgeoning local development sector.

Local authorities play an important role in promoting cross-border collaboration on the island of Ireland, and it is anticipated that the current restructuring of local government in Northern Ireland – through the Review of Public Administration (see the equivalent monograph by Peel and Lloyd) – will bring about a greater alignment of functions among local authorities on both sides of the Irish border; thereby further enabling more collaborative approaches, particularly in respect of statutory land use planning, as well as economic and social development.

While local government has become relatively more democratised generally, many aspects of the system remain managerial and bureaucratic in their orientation and approach. There are divergences between the perspectives of management / executives, on the one hand, and elected councillors, on the other hand, and these have become a source of tension and frustration in some councils. This is most manifest in respect of land use planning. Yet, the single greatest challenge facing Irish local authorities remains their relationship with central government. While central government has been a driver and enabler of the bulk of positive reforms of local government over the past two decades, it has failed to promote any meaningful decentralisation of functions, and can be accused of seeking to centralise certain functions traditionally exercised by local authorities.

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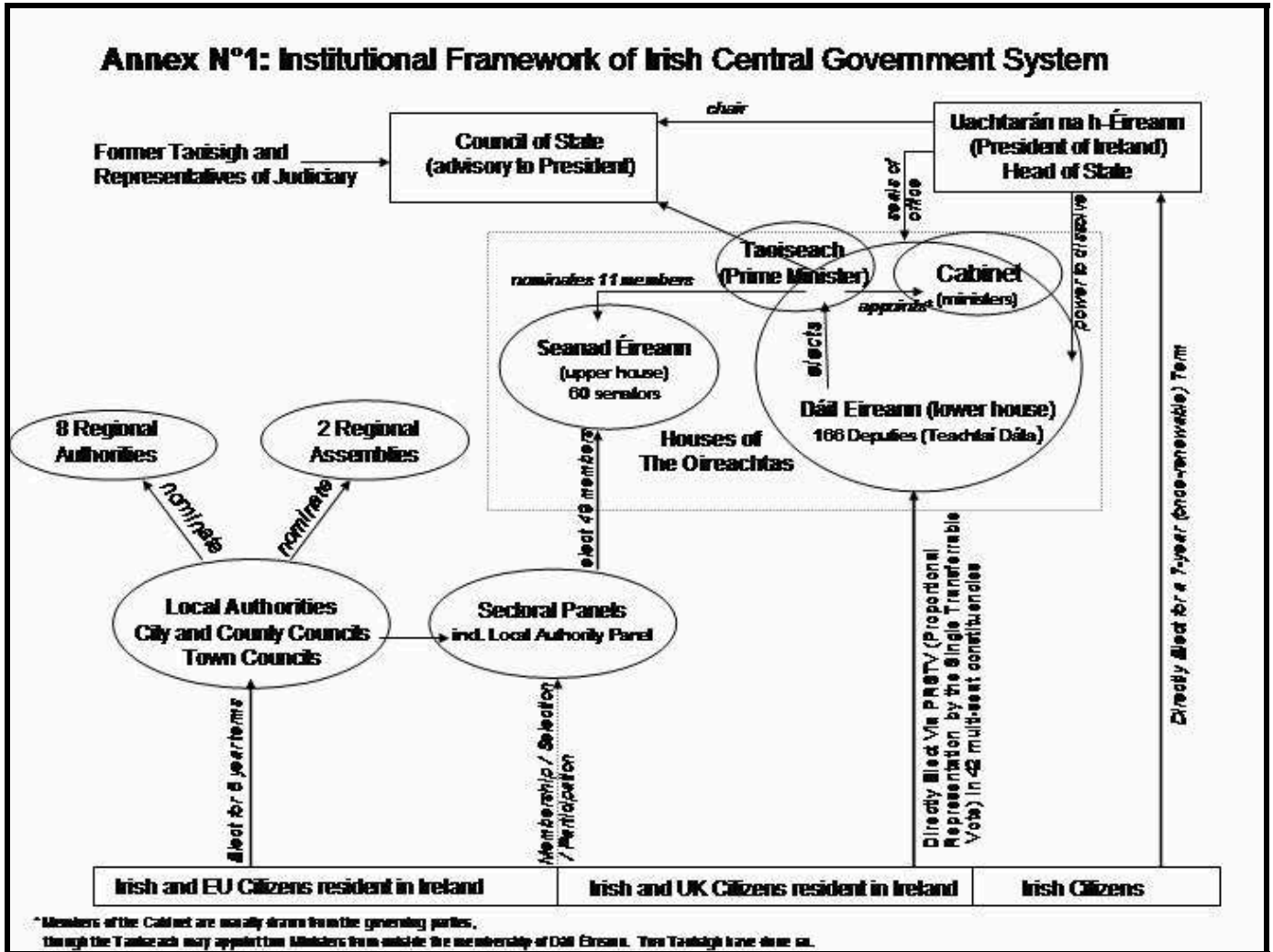
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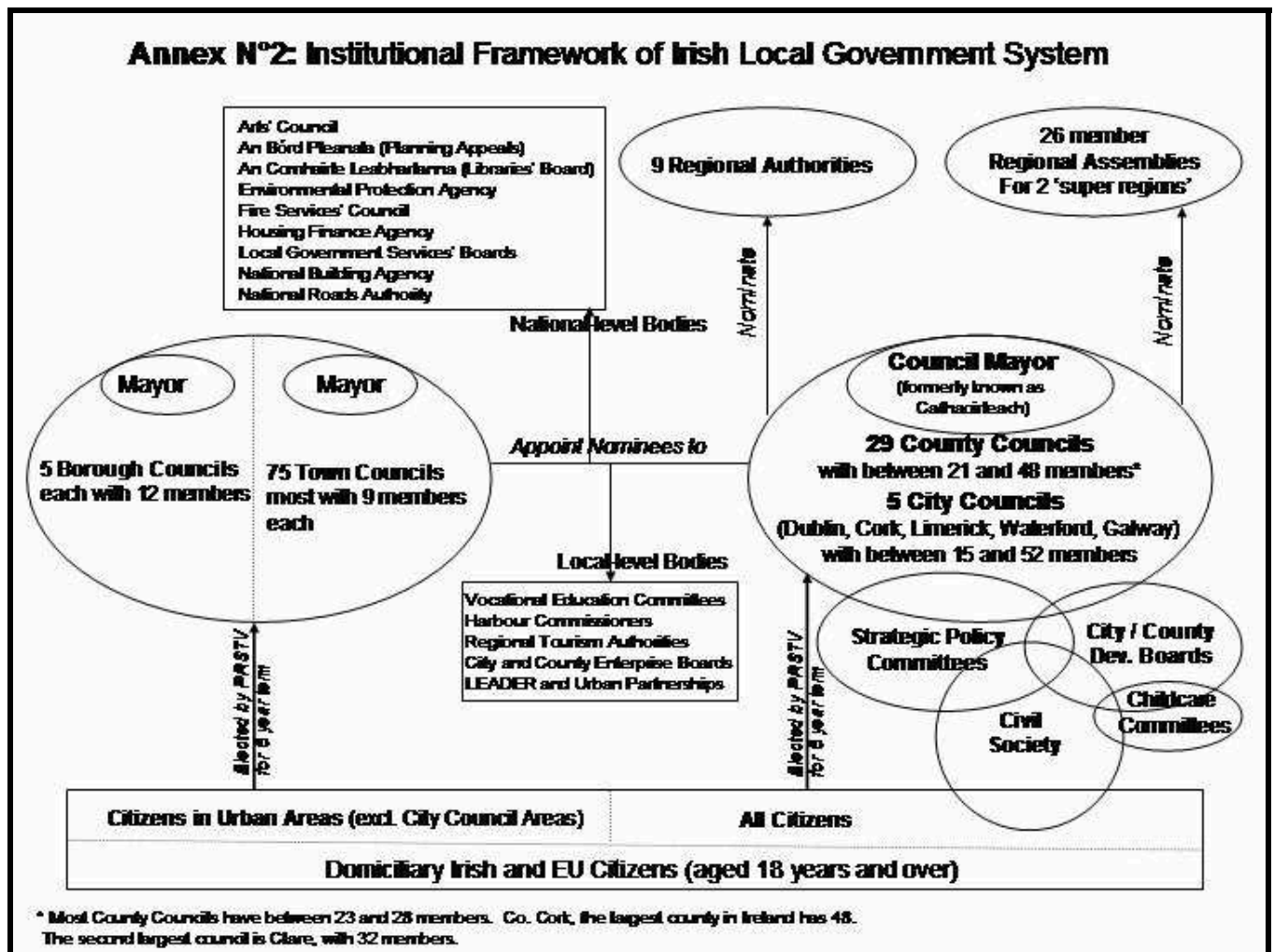
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Annex N°1: Institutional Framework of Irish Central Government System



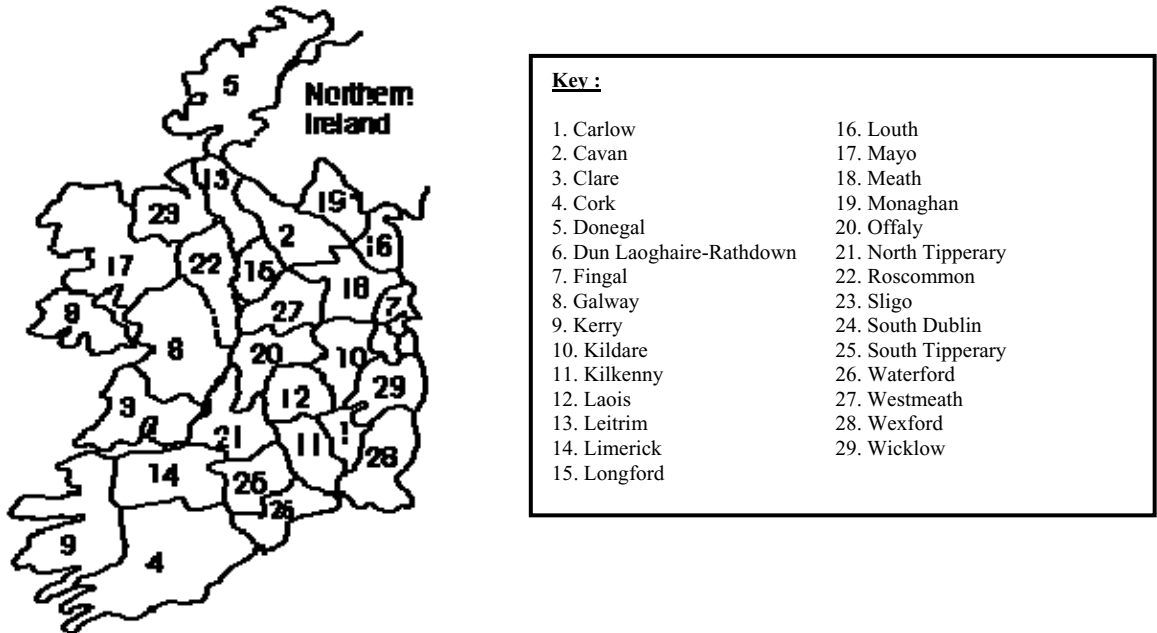
(Source: Authors ©, 2009)

Annex N°2: Institutional Framework of Irish Local Government System



(Source: Authors ©, 2009)

Figure: Map of County Councils in Republic of Ireland



(Source: <http://www.oultwood.com/localgov/countries/eire.php>, accessed 16 June 2009).

Annex N°3: List of Legal Sources

- Local Government (Ireland) Act 1898
(for background information, see [http://en.wikipedia.org/wiki/Local_Government_\(Ireland\)_Act_1898](http://en.wikipedia.org/wiki/Local_Government_(Ireland)_Act_1898))
- *Better Local Government – A Programme of Change* (1996)
(for summary, see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,2045,en.doc>)
- *Local Government Act 1991*
(see <http://www.irishstatutebook.ie/1991/en/act/pub/0011/index.html>)
- *Local Government Act 2001*
(see <http://www.environ.ie/en/LocalGovernment/LocalGovernmentReform/RHLegislation/FileDownload,1963,en.pdf>)
- Green Paper for Local Government Reform – *Stronger Local Democracy: Options for Change*
(see <http://www.environ.ie/en/LocalGovernment/LocalGovernmentReform/PublicationsDocuments/FileDownload,17134,en.pdf>)
- *Service Indicators in Local Authorities*
(see <http://www.lqmsb.ie/Upload/documents/Service%20Indicators%202007.pdf>)

Annexes N°4 and 5 (possibly N°6): Diagram on the local government system with the main details (e.g. : duration of mandates, minimum/maximum number of councillors, etc...) ; one diagram for each tier of local authority.

Annexes N°4 and 5 (possibly N°6): Diagram on the local government system with the main details (e.g. : duration of mandates, minimum/maximum number of councillors, etc...) ; one diagram for each tier of local authority					
Authority	No. Members	Mandate	Geographical Remit	Functional Remit	Central Government Interface
Regional Assembly	26 appointed by City and Council Councils	5 years	BMW (Border, Midland and Western) Region, 13 Counties qualifying for Objective I status to 2006 S&E (Southern and Eastern) Region- non Objective I.	Monitoring of Regional Programmes under the National Development Plan	Dept. of Finance and DEHLG
Regional Authority	** appointed by City and Council Councils	5 years	3 to 5 local authority areas (combined City and County Council areas).	Formulation and monitoring of regional planning guidelines and overseeing aspects of National Spatial Strategy	DEHLG
County Council	Typically 25, elected. Range from 21 to 48	5 years	Full County, including areas covered by Town Councils.	Local Service Provision Spatial Planning	DEHLG
City Council	Cork 31, Dublin 52, Galway 15, Limerick 17 Waterford 15. All elected councillors	5 years	Within City Boundaries only. <i>Prohibits the urban areas of areas being water-borne, and a utility (Limerick, and Waterford). These cities, as of Galway have applied to government for boundary extensions.</i>	Local Service Provision Spatial Planning	DEHLG
Town Council	9 elected councillors, with the exceptions of Bray, Dundalk and Tralee, with 12 cllrs.	5 years	Within Town Boundaries only. <i>Urban areas in some cases has meant that some town councils have no jurisdiction in their suburbs/urban fringe.</i>	Local Service Provision Spatial Planning	DEHLG
SPCs (Strategic Policy Committees)	Range from 10 to 20, with a majority made up of elected councillors, and the others drawn from statutory bodies, social partners, local dev. and civil society.	Begin c. One month after election of Local Authority	Same as its Parent (City / County) Council.	One of: Planning and Economic Development, Environmental Protection and Waste Management, Arts and Culture, Housing, Infrastructure (or other priority areas as defined by the Council)	DEHLG
City / County Development Boards	Range from 25 to 35, with broadly similar numbers from local government, statutory bodies, social partners, local development and civil society.	As above	Council Boundaries.	Community and Enterprise Development Co-Ordination and Monitoring of agency-inputs into, and delivery of an agreed, multi-sectoral strategy for the council area.	Various

(Source: Authors ©, 2009)

Annex N°7: Diagram showing the distribution of responsibilities among local authorities (one sole diagram with a number of columns corresponding to the number of local authorities).

Annex N°8: a list of the legal sources for the various positions of local government staff

- *Code of Conduct for Employees*
(see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,8776,en.pdf>)
- *Code of Conduct for Councillors*
(see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,1956,en.pdf>)
- *Local Government and the Elected Member*
 - Part I (see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,1960,en.pdf>)
 - Part II (see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,1961,en.pdf>)
 - Part III (see <http://www.environ.ie/en/Publications/LocalGovernment/Administration/FileDownload,1962,en.pdf>)

Annex N°9: a table showing the number of staff related to each tier of local government;

Trends in Local Government Employment Numbers, 1996 – 2002

	1996	1997	1998	1999	2000	2001	2002	% Change
Employment Numbers	29,915	29,980	30,655	31,063	32,103	34,616	34,300	14.7%
Employment – FTE*	26,492	26,497	27,169	27,865	29,090	31,624	31,624	23.3%

(Source: Adapted from Indecon, 2005: 15)

* FTE = Full Time Equivalent

Annex N°10: Financial resources

Funding of Local Government, 2004 and 2007

Source of Funding	2004 (%)	2007 %
Charging for goods & services	31%	31%
Government Grant / Subsidies	23%	22%
Commercial Rates	25%	27%
Local Government Fund ⁶	21%	20%

(Source: Adapted from Indecon, 2005; www.environ.ie, 3 June 2009)

Sources of Funding by Selected Local Authorities (County Councils) – 2003

	State Grants and General Purpose as a % of Gross Expend.	State Grants as a % of Gross Expend.	General Purpose as a % of Gross Expend.	Charges as a % of Expend.	Rates as a % of Expend.
Carlow	58.0%	30.6%	27.3%	26.3%	11.5%
Cavan	70.4%	44.9%	25.5%	17.7%	10.1%
Clare	46.6%	33.9%	12.7%	24.1%	27.6%
Cork	45.4%	27.6%	17.8%	29.0%	23.2%
Donegal	65.1%	42.9%	22.2%	20.6%	13.3%
Dun Laoghaire/ Rathdown	30.4%	7.8%	22.6%	25.9%	40.1%
Fingal	33.5%	18.6%	14.9%	31.4%	35.1%
Galway	75.0%	50.7%	24.2%	15.0%	9.6%
Kerry	53.2%	33.9%	19.3%	27.5%	12.5%
Kildare	44.9%	25.7%	19.2%	28.0%	23.6%
Kilkenny	60.6%	34.7%	25.9%	24.5%	11.7%
Laois	56.7%	28.4%	28.3%	30.2%	12.8%
Leitrim	78.4%	47.1%	31.3%	12.6%	7.3%
Limerick	47.8%	28.0%	19.8%	32.2%	20.0%
Longford	73.8%	45.6%	28.2%	17.9%	6.5%
Louth	80.4%	70.5%	9.9%	11.5%	5.4%
Mayo	60.3%	36.8%	23.5%	26.7%	9.3%
Meath	57.1%	31.3%	25.8%	25.8%	13.1%
Monaghan	65.4%	42.2%	23.1%	21.2%	8.2%
Offaly	61.6%	35.9%	25.6%	22.4%	11.5%

(Source: Department of the Environment, Heritage and Local Government and Indecon Calculations)

⁶ The Local Government Fund was established in 1999 under the *Local Government Act 1998*. As noted in the handbook for councillors, “The Local Government Fund (LGF) is a special central fund into which is lodged the full proceeds of motor tax receipts along with a contribution from the national Exchequer. Local authorities are then allocated general purpose grants annually from the Fund to assist in the financing of their current expenditure. These grants are block grants and can be used by authorities at their discretion” (Department of the Environment, Heritage and Local Government, 2004).

Annex N°11: a table showing expenses related to each domain of responsibility

Summary of Current Expenditure and Income by Programme Group 2007		
Programme Group	Expenditure	Income
Programme Group 1 - Housing and Building	€716,835,361	€562,103,276
Programme Group 2 - Road Transportation and Safety	€1,253,065,684	€796,195,891
Programme Group 3 - Water Supply and Sewerage	€651,192,409	€257,030,888
Programme Group 4 - Development Incentives and Controls	€252,869,829	€107,187,768
Programme Group 5 - Environmental Protection	€875,182,277	€398,111,388
Programme Group 6 - Recreation and Amenity	€404,903,642	€83,760,327
Programme Group 7 - Agriculture, Education, Health and Welfare	€294,897,108	€257,405,870
Programme Group 8 - Miscellaneous	€270,930,913	€69,605,279
Subtotal	€4,719,877,223	€2,531,400,687
Commercial Rates		€1,244,756,773
General-Purpose Grants		€942,681,671
Provision for Debit/Credit Balances		€3,213,900
County Demand		-€2,175,808
Grand Total	€4,719,877,223	€4,719,877,223

(Source:

<http://www.environ.ie/en/LocalGovernment/LocalGovernmentAdministration/LocalGovernmentFinance/FileDownload,17427,en.xls>, accessed 28 July 2009)