

Standards in Public Office Commission

Guidelines for the General Election [Candidates and Election agents]

to the

Thirty-First Dáil

to be held in

2011

Standards in Public Office Commission

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Introduction

1. Guidelines for the general election to the 31st Dáil have been published by the Standards in Public Office Commission under section 4 of the Electoral Act 1997, as amended (the Act).
2. The Guidelines cover the main requirements of the above legislation relating to:
 - disclosure of political donations;
 - limits on the value of donations which may be accepted;
 - prohibited donations;
 - limits on election spending;
 - reimbursement of election expenses to qualified candidates.
3. The Standards Commission was established in December 2001 by the Standards in Public Office Act 2001. The members of the Standards Commission are:
 - The Hon. Mr. Justice M. P. Smith, former Judge of the High Court, Chairman of the Standards Commission;
 - Mr John Buckley, Comptroller and Auditor General;
 - Ms Emily O'Reilly, Ombudsman;
 - Mr Kieran Coughlan, Clerk of Dáil Éireann;
 - Ms Deirdre Lane, Clerk of Seanad Éireann; and
 - Mr Michael Smith, former member of Dáil Éireann.

The Standards Commission has a permanent Secretariat which is located at 18 Lower Leeson Street, Dublin 2. The staff of the Standards Commission Secretariat can be contacted at the phone numbers listed above if advice is required on any aspect of the electoral legislation relating to donations and/or election spending.

4. Tá leagan Gaeilge de na treoirí seo ar fáil.

USEFUL INFORMATION

Relevant amounts

€126.97	On receipt of a donation of this value, a political donations account must be opened by the candidate (if one has not already been opened)
€126.97	An anonymous donation exceeding this amount cannot be accepted
€634.87	All donations received by candidates exceeding this amount must be disclosed on the Donation Statement and submitted to the Standards Commission
€2,539.48	Maximum donation that may be accepted by a candidate in a calendar year from a person
€5,078.95	All donations received by political parties exceeding this amount must be disclosed on the annual Donation Statement and submitted to the Standards Commission
€6,348.69	Maximum donation that may be accepted by a political party in a calendar year from a person
€8,700	Maximum reimbursement that may be claimed
€30,150	Spending Limit for a three seat constituency
€37,650	Spending Limit for a four seat constituency
€45,200	Spending Limit for a five seat constituency

Relevant dates

Election Period	Date of dissolution of the Dáil to polling day (1 February 2011 to 25 February 2011)
45 days after election (11 April 2011)	Claims for payment of election expenses, from suppliers, must be received by the election agent by this date
56 days after election (22 April 2011)	Date by which Election Expenses Statements, unsuccessful candidates' Donation Statements/Certificate of Monetary Donations/Bank Statements must be furnished to the Standards Commission

Tax Clearance

The date on which the returning officer declares each member elected	The successful candidate will be required to provide: <ul style="list-style-type: none"> • a Tax Clearance Certificate (or Application Statement) issued not more than nine months either side of the election date (i.e., the date on which the returning officer declares the person elected), and • a Statutory Declaration, made not more than one month either side of the election date, to the effect that, to the best of their knowledge, their tax affairs are in order and that nothing prevents the issue of a Tax Clearance Certificate.
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Chapter 1 - Candidates

The following are the key issues about which candidates should be aware in order to ensure compliance with the requirements of the legislation:

- 1.1. Appointment of an election agent
- 1.2. Assignment of a portion of a candidate's spending limit
- 1.3. Donations
- 1.4. Opening and maintaining a political donations account
- 1.5. Prohibited Donations
- 1.6. Persons incurring unauthorised expenditure
- 1.7. Furnishing the required statutory documentation
- 1.8. Claiming a reimbursement of election expenses
- 1.9. Offences and penalties

1.1 Appointment of an election agent

- 1.1.1 Each candidate must appoint an election agent. The election agent, for the purposes of this Act, is the person who will be responsible for accounting for expenditure on the candidate's campaign. The election agent appointed under this Act is not necessarily the same person who will be present on the candidate's behalf for the counting of votes and who acts on the candidate's behalf for other specific purposes set out in the 1992 Electoral Act.
- 1.1.2 Ideally, the appointment of the candidate's election agent should be made before any election expenses are incurred. If election expenses are incurred before the election agent is appointed, the candidate must give the election agent details of any such expenses together with all relevant invoices/receipts. It is an offence for a candidate to fail to comply with this requirement.
- 1.1.3 Candidates should give careful consideration to the appointment of an election agent. The election agent should be comfortable with keeping accounts. He/she must maintain proper records of all transactions relating to spending on the candidate's election campaign and retain receipts, invoices or vouchers for inspection, and for public display, by the Standards Commission.
- 1.1.4 The candidate must notify the Returning Officer for the constituency, in writing, of the name of the election agent and the address of the office of the agent. This must be done not later than the last day for receiving nominations at the election (**9 February 2011**). There is no provision on the nomination papers for the candidate to give details of his/her election agent. The Standards Commission has issued a form to Returning Officers which a candidate may use to give details of his/her election agent. The Returning Officer will inform the Standards Commission of the name and address of the election agent appointed. It is very important that candidates ensure that the person notified to the Returning Officer is the person they intend having as their election agent (i.e., the person who will be responsible for accounting for expenditure on the candidate's campaign). The Standards Commission will accept an Election Expenses Statement only from the person notified to it by the Returning Officer as the candidate's election agent.
- 1.1.5 A candidate may act as his/her own election agent. If a candidate does not notify the Returning Officer of the appointment of an election agent by the last day for receiving nominations he/she will be deemed to be acting as his/her own election agent. A candidate who acts as his/her own election agent will also be required to comply with the provisions of the Act applying to election agents (see Chapter 2).

- 1.1.6 The same person may act as election agent for more than one candidate. In such circumstances the election agent is separately responsible for each candidate. Great care must be taken to ensure that separate records and accounts are kept for each candidate and that it is possible to apportion expenses between the different candidates where this is necessary. Separate Election Expenses Statements must be submitted in respect of each candidate.
- 1.1.7 Apart from the national agent of a candidate's political party, the candidate's election agent is the only person who can incur expenses or make payments in connection with the candidate's election campaign. A candidate's election agent can authorise other people, including the candidate, to incur expenses or make payments in connection with the candidate's campaign. A person who is authorised in this way is entitled to incur expenses or make payments only within the specific financial limit laid down by the election agent. The election agent must subsequently account for such expenses or payments.
- 1.1.8 A candidate may, at any time, revoke the appointment of an election agent (including his/her own appointment as election agent). Where the appointment of an election agent has been revoked, the candidate must notify the Returning Officer in writing of the name and address of the new election agent (including the candidate's own details if he/she intends to act as his/her own election agent).

Non-party candidates may proceed to Paragraph 1.3

1.2 Assignment of a portion of a candidate's spending limit

- 1.2.1 If a candidate is contesting the election on behalf of a political party he/she must agree, in writing, with the party, the amount of the candidate's spending limit which the candidate is assigning to the party. The candidate is not legally required to make any assignment to the party. If, however, an assignment is made by a candidate to the party, the spending limit of the candidate's own election agent is reduced by that amount. The national agent of the candidate's political party can, out of the amount which has been assigned by the candidate to the party, incur expenses or make payments on behalf of the candidate or on the party's national campaign. Under no circumstances can total spending on a candidate exceed the statutory spending limit for the candidate.

The following is an example of how the spending limit is calculated following assignment by the candidate to the party:

	3 seat constituency	4 seat constituency	5 seat constituency
Statutory spending limit	€30,150	€37,650	€45,200
Amount assigned by candidate	€10,000	€10,000	€10,000
Amount election agent can spend	€20,150	€27,650	€35,200

1.2.2 The Act does not specify when the agreed assignment between the candidate and the political party should be made. Similarly, the Act does not preclude a re-negotiation of the agreed assignment. The Standards Commission strongly advises, however, that the agreed assignment should be finalised before any expenses are incurred by either the candidate's election agent or the party's national agent.

1.2.3 The Act provides that the amount assigned to a political party must be agreed **in writing** between the candidate and the party. The written agreement, therefore, should clearly state the amount assigned to the party and should be signed by the candidate and the appropriate party official. Where assignments are re-negotiated, a new written agreement must be made. A copy of the written agreement should be given to the candidate's election agent. The election agent will be required to furnish a copy of the written agreement with his/her Election Expenses Statement.

1.3 Donations

(a) Keeping a record of donations

1.3.1 It is the candidate who is required to comply with the requirements of the Act regarding the recording and disclosure of donations. It is important, therefore, that candidates keep a record of donations received in relation to the election for the purposes of furnishing a Donation Statement to the Standards Commission after the election (see section 1.7). Candidates should know the name, address, description and postal address of the donor.

1.3.2 The candidate is also responsible for ensuring that donations accepted by him/her are not prohibited under the Act (see section 1.5). This is particularly important where donations are received online. Where a candidate is accepting donations through a website he/she must ensure that he/she can properly identify the source of the donation and that he/she is not prohibited from accepting a donation from the donor. It is also important for disclosure purposes and for the purposes of adhering to the maximum acceptance limit, that the candidate has a system in place which will aggregate all donations whether received online from the same donor (by credit card, laser card etc.) and/or received by other means.

(b) What is a Donation?

- 1.3.3 A donation is defined in the Act as meaning any contribution given for political purposes by any person, whether or not the person is a member of a political party.
- 1.3.4 A donation includes:
- (i) a donation of money;
 - (ii) a donation of property or goods;
 - (iii) the free use of property or goods;
 - (iv) a free supply of services;
 - (v) the difference between the commercial price and the (lower) price charged for property, goods or services; (this can include a loan provided to a candidate by a financial institution at terms and conditions which are more favourable than that provided by the financial institution to other individuals. The position with regard to the issuing and repayment of loans is dealt with at 1.3.16 and 1.3.17 below;
 - (vi) a donation received by way of a contribution made to the net profit from a fund-raising event organised for the benefit of a candidate. (This is explained in greater detail in Appendix 2.)
- 1.3.5 The contribution must be given for political purposes. The definition of "political purposes" is given in Appendix 1.
- 1.3.6 A "person" can be:
- (i) an individual;
 - (ii) a body corporate (e.g., a public or private company) and any subsidiary thereof. In this regard section 155 of the Companies Act should be applied when determining whether a company is a subsidiary of another company. Where donations are received from associated companies the candidate should enquire from the donors whether, under section 155 of the Companies Act, one or other of the companies is a subsidiary of the other;
 - (iii) an unincorporated body of persons, e.g., a political party, a partnership, a residents association, a lobby group.

- 1.3.7 Donations with a value, or donations from the same person with an aggregate value, of more than **€634.87** must be disclosed. Where the same person makes more than one donation to a candidate in relation to the election, the values of the donations must be aggregated and treated as a single donation for disclosure purposes.
- 1.3.8 If more than one member of the same family, or other group, make donations to the same candidate, including where donations of money are made from a joint account in a financial institution, it must be clear that these are separate donations from each of the individuals involved. Otherwise, the values of the donations must be aggregated and treated as a single donation for disclosure purposes and for the purpose of observing the maximum limit applying to the acceptance of donations (see paragraphs 1.5.4 to 1.5.7). Similarly, if a company and any of its directors makes a donation to the same candidate it must be clear that these are separate donations. In such circumstances the Standards Commission may look for evidence that the donations are from separate legal entities. In each case, the candidate must make whatever enquiries are necessary in order to be satisfied as to the position with regard to the donation. The onus is on the candidate to ensure that prohibited donations are not received.
- 1.3.9 A donation to a candidate also includes **money** given to a candidate by his/her political party.
- 1.3.10 A donation passed on to a party by a candidate is deemed to be a donation made to the party and not to the candidate. The candidate must, however, ensure that he/she receives, from the party, a written acknowledgement of receipt of the donation.
- 1.3.11 A donation to a candidate also includes a situation where another candidate ("running mate" or otherwise) includes in his/her election material an endorsement which solicits support for the candidate, the value of the reference to the candidate in the other candidate's election material is regarded as a donation to the candidate [in this regard see paragraph 2.2.7 to 2.2.11 on cross-canvassing].
- 1.3.12 Where expenses are incurred on a candidate's behalf by an individual or body other than a political party as defined in the Act and the expenses are borne by the individual/body, the expenses may be regarded as a donation to the candidate.
- 1.3.13 A donation made to a candidate through an intermediary is deemed to be a donation made to the candidate.

(c) What is not a donation

1.3.14 Items that are not regarded as donations to a candidate include:

- (i) free post service provided to candidates by An Post;
- (ii) any payment, service or facility provided to the candidate out of public funds or moneys provided by an institution of the European Communities or other intergovernmental organisation to which the State is a party, pursuant to specified legislation, by virtue of the candidate being:

a representative in the European Parliament;
a member of the Dáil or Seanad;
the holder of a qualifying office or position;
the holder of an elective or other public office; or
a member of, delegate to, or representative in a body established by or under an agreement or arrangement to which the State is a party;

[It is important to note that this provision only applies where the candidate by virtue of his/her position or office, is entitled to use the services/facilities provided. For instance, if a candidate who is not a Member of the Houses of the Oireachtas is provided with the free use of Oireachtas facilities (e.g., envelopes, telephones), it is regarded as a donation from the Member allowing the candidate to avail of the facilities.]

- (iii) a free service provided by an individual, including use of the individual's motor vehicle, private telephone, etc., where the service provided is not part of the individual's work or business. It is important to note that the reference in this particular provision of the Act (section 22(b)(iii)(I) is specific to an individual and to the use of an individual's motor vehicle (singular). If more than one vehicle is provided by an individual, the additional vehicles may be regarded as donations and as election expenses. If a vehicle which is in the ownership of a company, partnership, business etc., is provided to a candidate, it is not regarded as a free service provided by an individual. In such circumstances the use of the vehicle is regarded as a donation and as an election expense. The commercial cost of hiring a similar vehicle for a similar period must be ascertained for the purposes of disclosing its value as a donation and for the purposes of disclosing its use during the election period, as an election expense;

- (iv) a service provided at an election by an employee of a political party, including use of the individual's motor vehicle, where the employee's remuneration is paid out of party resources or out of public funds and where the employee is not in receipt of any reward or benefit-in-kind other than his/her normal remuneration (including recoupment of expenses) for that service;
- (v) normal media coverage and the transmission on radio or television of a broadcast on behalf of the candidate; [This does not cover any production, or other costs associated with such a broadcast.];
- (vi) expenses incurred or payments made by a political party on behalf of the candidate;
- (vii) the services of an accountant, or other person, who is engaged for the specific purpose of assisting compliance with the requirements of the legislation;
- (viii) the services of personation officers on polling day.

(d) Expenses incurred by an organisation or body (other than a registered political party)

- 1.3.15 As stated in paragraph 1.3.14(vi) above, expenses incurred by a political party on behalf of a candidate are not regarded as a donation to the candidate. A political party is defined in the Act as a party registered in the Register of Political Parties (in accordance with section 25 of the Electoral Act 1992) as a party organised to contest a Dáil or European election or both such elections. Only expenses incurred by a registered political party are not regarded as a donation to a candidate. If an organisation is not registered in the Register of Political Parties as a party organised to contest a Dáil or European election it is not regarded as a political party for the purposes of the Act. In that regard, therefore, expenses incurred by "third parties" on a candidate are regarded as donations to the candidate and are subject to disclosure limits and to the rules regarding prohibited donations (see paragraphs 1.5.1 to 1.5.9 below).

(e) Loans to candidates

- 1.3.16 Where a loan is provided to a candidate by a financial institution and the normal rules attaching to such loans apply, the loan is not regarded as a donation to the candidate. However, where a loan is provided to a candidate by a financial institution in circumstances where either the interest charged is less than the lowest rate available from the financial institution or the loan is not repaid in accordance with the terms and conditions under which the loan was issued or is only partially repaid, the benefit to the candidate may be regarded as a donation

and may, therefore, be subject to the disclosure and maximum limits applying to the acceptance of donations.

1.3.17 Where an individual or body, who or which is not a financial institution, gives a loan to a candidate, it must be evident that the loan offered is a bona fide loan. In that regard the following would apply:

- (i) as with a loan from a financial institution, the terms and conditions applying to the loan and its repayment must be stated clearly in writing;
- (ii) interest is chargeable on the loan at a rate (whether fixed or variable) which reflects the interest charged by financial institutions on loans of a similar amount and duration. Where the interest charged is less than the lowest rate available from a financial institution, the benefit accruing from the difference in rates is regarded as a donation to the candidate;
- (iii) the Standards Commission may require sight of the terms and conditions, including the interest charge, applying to the loan and may require confirmation that the loan has been repaid in accordance with these terms and conditions. If the loan is not repaid in accordance with the terms and conditions, or is only partly repaid, the benefit of such non-repayment may be regarded as a donation to the candidate.

1.4 Opening and maintaining a political donations account

1.4.1 If a candidate receives, in any particular calendar year, a monetary donation, the value of which exceeds **€126.97**, he/she must open and maintain a political donations account in a financial institution in the State. [A credit union is not regarded as a "financial institution" for the purposes of the legislation]. The candidate must lodge that donation and any further monetary donations, of whatever value, received by him/her to that account. The account should be separate from any other personal account held by the candidate. The account should be in the candidate's name and he/she should be the authorised signatory on the account. All monies withdrawn from the account must be used for political purposes.

1.4.2 If a candidate already operates a political donations account he/she should not open a separate political donations account specifically for the election. The candidate should ensure, instead, that all monetary donations, of whatever value, received in relation to the election are lodged to his/her existing political donations account. If the candidate wishes to open a specific "election account" he/she can transfer money from his/her political donations account to the election

account. Monies transferred to an election account could be regarded as having been used for electoral purposes.

- 1.4.3 It should be noted that a candidate who is elected will have an ongoing requirement as a member of Dáil Éireann to maintain his/her political donations account and will be required, on an annual basis, to furnish documentation relating to the account to the Standards Commission.

1.5 Prohibited donations

(a) Anonymous donations

- 1.5.1 Acceptance of an anonymous donation exceeding a value of **€126.97** is prohibited. A donation is anonymous if a candidate does not know the name **and** address of the donor. The onus is on the recipient to ensure that the name and address of the donor is known. If a prohibited anonymous donation is received by a candidate, the Standards Commission must be notified by the candidate within fourteen days of its receipt. The donation or its value must also be remitted by the candidate to the Standards Commission.

(b) Foreign donations

- 1.5.2 A candidate must not accept a "foreign donation". A foreign donation is a donation of whatever value, given by an individual (other than an Irish citizen) who resides outside the island of Ireland or by a body corporate or unincorporated body of persons which does not keep an office in the island of Ireland from which the carrying out of one or more of its principal activities is directed. The onus is on the recipient of the donation to satisfy him/herself that the donor is an Irish citizen.
- 1.5.3 A foreign donation must be notified and remitted to the Standards Commission by the candidate within 14 days of its receipt. As an alternative, the candidate may return the donation to the donor. If the donation is returned, the candidate must keep a written record of that return for the purpose of its being furnished to the Standards Commission, if required.

(c) Donations in excess of the prescribed limit

- 1.5.4 The maximum value of donation(s) which may be accepted by a candidate from a particular person in a particular calendar year, either directly or through an intermediary, is **€2,539.48** Where a person makes more than one donation to a candidate in a particular year the values of the donations must be aggregated for the purpose of observing the maximum limit.
- 1.5.5 The maximum limit does not apply to a constituency office provided to the candidate by a person or, if more than one such office is provided, to whichever

of the offices is nominated in writing by the candidate. It is important to note that although the maximum limit may not apply to a donation of a constituency office, such a donation must be disclosed if the value exceeds **€634.87**.

- 1.5.6 The maximum limit does, however, apply to **monetary** donations received by a candidate from his/her political party. Donations of money from any branch of the party (including party headquarters) must be aggregated for the purpose of observing the maximum limit and treated as a single donation from the party.
- 1.5.7 Where a donation is received and is prohibited because its value is over the limit, the candidate must notify the Standards Commission within 14 days of its receipt and remit the donation, or that part of a monetary donation which is over the limit, to the Standards Commission. As an alternative, the candidate may return the donation, or that part of a monetary donation which is over the limit, to the donor and keep a written record of that return for the purpose of its being furnished to the Standards Commission, if required.

(d) Other prohibited donations

- 1.5.8 There is another type of donation which a candidate is prohibited from accepting. To explain this it is necessary to say that, in accordance with section 24(1A) of the Act, individual donors who make donations, with a total value in excess of **€5,078.95** in any calendar year, to two or more members of the same political party (or to a political party and one or more of its members), are themselves required to furnish a Donation Statement and Statutory Declaration to the Standards Commission disclosing details of the donations. If the donor in question does not intend to comply with this requirement, and if a candidate is aware of this, the candidate is prohibited from accepting a donation from the donor.
- 1.5.9 If such a prohibited donation is received by a candidate, the Standards Commission must be notified by the candidate within 14 days of its receipt. The donation, or its value, must also be remitted by the candidate to the Standards Commission.
- 1.5.10 *Failure to notify, remit or return, as appropriate, a prohibited donation is an offence.*

1.6 Persons incurring unauthorised expenditure

- 1.6.1 It is an offence for a candidate, or anybody else, including, for example, a local branch of a political party, to incur expenses or make payments in connection with a candidate's campaign if this is not authorised by the candidate's election agent or the national agent of the candidate's political party. This includes

accepting a donation of election material or a service, e.g., leaflets or advertising, either free or below commercial price.

- 1.6.2 Notices or advertisements in newspapers, magazines or other periodical publications which promote or oppose the interests of a political party or a candidate may be placed only if requested by a candidate, a candidate's election agent, a national agent of a political party or a person authorised in writing by the candidate or either agent.
- 1.6.3 "Third parties" or "other persons" may place notices or advertisements in newspapers, magazines or periodical publications if they produce to the publisher a Certificate of Authorisation from the Standards Commission confirming that they have complied with their legal obligations. This Certificate is issued by the Standards Commission when all the relevant information is received from the third party/other person. The Standards Commission will notify publishers of the requirements of the Act in this regard.
- 1.6.4 Each candidate is advised to be aware of any such expenditure being incurred on his/her behalf by directors of elections or other persons. If a candidate becomes aware that a person, other than his/her election agent or the national agent of the political party, is incurring expenses on his/her behalf at the election, the candidate should ensure that this has been authorised by either such agent. If it has not been authorised, the person incurring the expenses would be committing an offence unless a certificate to incur the expenses has been issued to the person by the Standards Commission. If necessary, the candidate should bring the matter to the attention of the Standards Commission and appropriate action will be taken.
- 1.6.5 A Director of Elections etc., who intends to include a reference to a candidate in promotional material, advertising, etc., must be authorised to do so by the candidate's election agent or the national agent of the candidate's political party. A person who incurs such expenditure on behalf of a candidate without being authorised to do so, may be guilty of an offence.

1.7 Furnishing the required statutory documentation

(a) Unsuccessful candidates

- 1.7.1 If a candidate is **unsuccessful** at the election, he/she must, **within 56 days** after polling day (22 April 2011), furnish to the Standards Commission a Donation Statement and Statutory Declaration. The Donation Statement must give details of all donations received **in relation to the election** with a value greater than **€634.87**. Donations made by the same person to the same candidate in relation to the election must be aggregated and treated as a single donation. It should be

noted that "in relation to the election" means donations received at any time in relation to the election, e.g. it could be over a year prior to the election.

- 1.7.2 The Donation Statement and Statutory Declaration must be furnished whether or not the candidate received a donation. If no donation was received, a "nil" return **must** be made to the Standards Commission.
- 1.7.3 If a monetary donation in excess of €126.97 was received and the candidate was required to open a political donations account (see paragraph 1.4.1), or if the candidate already had a political donations account, the Donation Statement must be accompanied by a statement provided by the financial institution where the account is held (bank statement). If a new political donations account was opened the bank statement must specify the transactions (i.e., lodgements and withdrawals) that have taken place in relation to the account during the period beginning on the date of opening of the account and ending on polling day at the election. If an existing political donations account was used, and a bank statement in respect of this account was previously furnished to the Standards Commission, the bank statement must specify the transactions which have taken place on the account since the last bank statement was furnished to the Standards Commission. The Donation Statement must also be accompanied by a Certificate of Monetary Donations certifying that all monetary donations received after the account was opened were lodged to the account and all amounts debited from the account were used for political purposes. The Certificate must be signed by the candidate and must be accompanied by a separate Statutory Declaration.
- 1.7.4 Failure to send a Donation Statement and all accompanying documentation to the Standards Commission within 56 days of polling day is an offence.
- 1.7.5 The Standards Commission Secretariat will contact unsuccessful candidates after the election and will provide the relevant Donation Statement/Statutory Declaration form and the Certificate of Monetary Donation/Statutory Declaration form for completion. Assistance in completing the forms, including advice in relation to what is or is not a donation in any particular case, will also be available on request.
- 1.7.6 Copies of Donation Statements and Statutory Declarations furnished by unsuccessful candidates will be laid by the Standards Commission before both Houses of the Oireachtas and will be made available for public inspection at the offices of the Standards Commission. Details of donations disclosed are published on the website of the Standards Commission.
- 1.7.7 Certificates of Monetary Donations/Statutory Declarations and statements from financial institutions are retained by the Standards Commission and are not put on public display or otherwise disclosed, unless ordered by a court to do so or

disclosure is required in connection with an investigation held by the Standards Commission.

(b) Successful candidates

- 1.7.8 If a candidate is **elected** at the election, he/she will **not** be required to submit a Donation Statement and Statutory Declaration and accompanying documentation within 56 days after polling day. Instead, he/she will be required, as a member of Dáil Éireann, to furnish an annual Donation Statement and Statutory Declaration and accompanying documentation to the Standards Commission by 31 January each year. Forms for this purpose will be provided to TDs by the Standards Commission in early January each year.

(c) Tax Clearance Requirements

- 1.7.9 Pursuant to section 21 of the Standards in Public Office Act 2001, successful candidates must provide the following to the Standards Commission within nine months of their election:
- a Tax Clearance Certificate (or Application Statement) issued not more than **nine** months either side of the election date (i.e., the date on which the returning officer **declares** the person elected), and
 - a Statutory Declaration, made not more than **one** month either side of the election date, to the effect that, to the best of their knowledge, their tax affairs are in order and that nothing prevents the issue of a Tax Clearance Certificate.

A Tax Clearance Certificate/Application Statement is issued by the Collector General, Office of the Revenue Commissioners. More detailed instructions will be provided by the Standards Commission to the successful candidate after the election.

1.8 Claiming a reimbursement of election expenses

- 1.8.1 A qualified candidate is entitled to apply for a reimbursement of election expenses. In order to qualify for a reimbursement, a candidate must either:
- be elected; or
 - if not elected, have exceeded one quarter of the quota in the constituency at any stage of the counting of votes.
- 1.8.2 The maximum amount which may be reimbursed is the lesser of **€8,700** or the actual amount of the election expenses incurred on behalf of the candidate.

- 1.8.3 In calculating the amount of the reimbursement it should be noted that account may be taken of:
- expenses incurred on behalf of the candidate and accounted for by the candidate's election agent; and
 - expenses incurred on behalf of the candidate by the candidate's political party and accounted for by the national agent.
- 1.8.4 In order to certify a reimbursement of a qualified candidate's election expenses, the Standards Commission must have received the following documentation:
- completed election agent's Election Expenses Statement/Statutory Declaration;
 - completed national agent's Election Expenses Statement/Statutory Declaration;
 - supporting invoices, vouchers or receipts;
 - in the case of an unsuccessful candidate, the candidate's completed Donation Statement/Statutory Declaration and accompanying documentation.
- 1.8.5 When the Standards Commission has received the relevant statutory documentation and is satisfied as to its correct completion, it will issue a reimbursement application form to the candidate. **The Standards Commission will not issue an application form for a reimbursement of election expenses until all correctly completed documentation has been received.**
- 1.8.6 On receipt of the completed application form, the Standards Commission will certify to the Department of Finance the amount which should be reimbursed to the candidate. To facilitate payment of the reimbursement by electronic transfer to the candidate's bank account, the Department of Finance requires bank account and contact details. This information is not made available to the public.
- 1.8.7 The reimbursement is made to the candidate by the Department of Finance and is not regarded as a donation to the candidate.
- 1.8.8 A candidate is not required by the Act to pass on any part of the reimbursement to his/her political party. If a reimbursement is passed on by a candidate to the candidate's political party, it is not required to be disclosed by the party as a donation unless the amount passed on exceeds by more than **€5,078.95** the total amount spent on the candidate by the party at the election.

1.9 Offences and penalties

- 1.9.1 It is an offence by the candidate to fail to furnish to the election agent relevant details of expenses incurred before the appointment of an election agent, in sufficient time to enable the agent to carry out his/her duties.
- 1.9.2 After an election agent has been appointed, it is an offence for a candidate to incur election expenses unless authorised to do so by his/her election agent or the national agent of his/her political party.
- 1.9.3 Knowingly accepting a prohibited donation, referred to in paragraph 1.5.8 above, may result in a fine of up to **€1,269.74**
- 1.9.4 Failure to take the appropriate action in relation to a prohibited donation as specified in paragraph 1.5.1 (anonymous donations), or paragraph 1.5.2 (foreign donations), or paragraph 1.5.4 (donations in excess of the prescribed limit) may result in a fine of **€1,269.74**
- 1.9.5 Failure to furnish to the Standards Commission a Donation Statement, Certificate of Monetary Donations or a statement from a financial institution, within the statutory deadline (**22 April 2011**) for unsuccessful candidates) may result in a fine of up to **€1,269.74** In addition, there can be an on-going fine of up to **€126.97** per day for each day, after a conviction, on which the above statutory documentation is still outstanding.
- 1.9.6 Knowingly furnishing to the Standards Commission a Donation Statement or Statutory Declaration, Certificate of Monetary Donations, or a statement of a financial institution, which is false or misleading may result in a fine of up to **€25,394.76** and/or up to 3 years imprisonment.

Chapter 2 - Candidates' Election Agents

The key issues about which the election agent of a candidate at the general election should be aware in order to ensure compliance with the requirements of the legislation are as follows:

- 2.1 Appointment as an election agent
- 2.2 Main functions of an election agent
- 2.3 Spending limits for the election
- 2.4 Assignment of a portion of a candidate's spending limit
- 2.5 The Election Period
- 2.6 Persons incurring unauthorised expenditure
- 2.7 What are election expenses?
- 2.8 What are not election expenses?
- 2.9 Payment of invoices to suppliers
- 2.10 Furnishing an Election Expenses Statement
- 2.11 Consequences of overspending by an election agent
- 2.12 Offences and penalties

2.1 Appointment as an election agent

- 2.1.1 Each candidate must appoint an election agent. For the purposes of this Act the election agent is the person who is responsible for accounting for expenses incurred on the candidate's behalf during the election campaign. The election agent must have an office or place in or convenient to the constituency to which claims, notices, writs, summonses and other documents may be sent.
- 2.1.2 The candidate must supply the name and office address of the election agent in writing to the Returning Officer for the constituency in which the candidate is standing. This must be done not later than the last day for receiving nominations at the election (**9 February 2011**). The Returning Officer will subsequently provide the election agent's details to the Standards Commission.
- 2.1.3 There is no provision on the nomination papers for the candidate to give details of his/her election agent. The candidate must, therefore, provide such details separately to the Returning Officer. The Standards Commission has issued a form to Returning Officers which a candidate may use to give details of his/her election agent. It is very important that the correct details of the person appointed as election agent (i.e., the person who will account for expenditure on the candidate's campaign) are notified to the Returning Officer on this form. The Standards Commission will accept an Election Expenses Statement only from the person notified to it by the Returning Officer as the candidate's election agent. The election agent should ensure that the candidate has notified his/her correct details to the Returning Officer.
- 2.1.4 A candidate may act as his/her own election agent. A candidate who does not notify the Returning Officer of the appointment of an election agent by the last day for receiving nominations is deemed to be acting as his/her own election agent. A candidate acting as his/her own election agent is required to comply with the requirements of the Act both as a candidate and as an election agent.

2.2 Main functions of an election agent

- 2.2.1 The election agent is the key link for the Standards Commission in relation to expenditure incurred on the candidate's behalf at the election. He/she should be comfortable with keeping accounts.
- 2.2.2 The same person may act as election agent for more than one candidate. In such circumstances the election agent is separately responsible for each candidate. Great care must be taken to ensure that separate records and accounts are kept for each candidate and that it is possible to apportion expenses between the different

candidates where this is necessary. Separate Election Expenses Statements and receipts/vouchers/invoices must be submitted to the Standards Commission in respect of each candidate for whom the election agent acts.

- 2.2.3 The main function of the election agent is to authorise and control spending connected to the candidate's election campaign and to account for such spending.
- 2.2.4 Subject to what is stated at paragraphs 2.2.5 and 2.2.6 below, the election agent is the only person who may incur expenditure or make payments on behalf of the candidate. All invoices, receipts or vouchers must be provided to the election agent and retained by him/her for the purposes of completing his/her Election Expenses Statement.
- 2.2.5 A candidate cannot incur any expenses or make any payments in relation to the election campaign without being authorised to do so by the election agent. It is an offence for a candidate to incur expenses or make payments, other than in respect of "his/her reasonable living expenses", unless authorised to do so by the election agent. (See paragraph 2.8.1(ii) below for an explanation of what is meant by "reasonable living expenses".) Where expenses have been incurred by or on behalf of a candidate before the appointment of an election agent, the candidate must furnish details of such expenses, together with all invoices/receipts, to the election agent once he/she has been appointed. It is an offence for a candidate to fail to comply with this requirement.
- 2.2.6 The election agent may authorise other persons to incur expenditure or make payments within specified financial limits. The election agent must account for spending by all such authorised persons. Expenses incurred or payments made by authorised persons must be within the limit specified by the election agent. An election agent may authorise the candidate or the national agent of the candidate's political party (if applicable) to incur election expenses. The name and address of every authorised person must be included in the Election Expenses Statement, which the election agent must furnish to the Standards Commission after the election.
- 2.2.7 Promotion of a running mate(s) in a candidate's election material, by, for example, the inclusion in the material of an endorsement which solicits votes for the running mate(s), constitutes election expenditure incurred by the candidate's election agent on behalf of the running mate(s). This is known as cross-c canvassing or strip promotion - see Appendix 4. (This also applies in the event of cross-party support for candidates contesting the election.)
- 2.2.8 Ordinarily, a proportion of the cost **SHOULD** be met from within the running mate's expenditure limit. (This would be calculated on the basis of the extent to

which the running mate is featured on the candidate's election material.)
However, see 2.2.10 below.

2.2.9 Where cross-canvassing or strip promotion is likely to take place, agreements and authorisations should be put in place between the relevant election agents to agree the likely costs.

2.2.10 **In most cases the value of the cross-canvassing is exactly the same in respect of each of the candidates, i.e., the same amount of space on, for instance, a poster, is given over to Candidate A by running mate Candidate B, as Candidate A is giving over to Candidate B. In such circumstances it will not be necessary for each election agent to account separately for the various portions of the canvassing material. Instead, each election agent should account for the full cost of the material (e.g., poster) and each election agent must make a note on the Election Expenses Statement form that there was cross-canvassing but, because the portions are exactly equal, he/she is accounting for the full cost in respect of his/her candidate only.**

2.2.11 In the event that the proportions of cross-canvassing are not equal, or the number of copies of the item, i.e., poster, being accounted for differ, then each election agent must account for the portion of the cost of their own candidates material (e.g., poster) plus the portion of the cost associated with the material used by the running mate.

2.3 Spending limits for the election

2.3.1 The current statutory spending limits for the general election are:

3 seat constituency - €30,150.00

4 seat constituency - €37,650.00

5 seat constituency - €45,200.00

These spending limits are **inclusive of VAT**. All spending by the election agent and a political party (both head office and local organisation) on a candidate must be within this limit.

2.3.2 The statutory limit is for each individual candidate in a constituency. No part of one candidate's limit can be transferred to another candidate.

2.3.3 It should be understood that no separate or additional spending by a political party on a candidate over and above that which has been assigned to the party by the candidate is allowed (see paragraph 2.4.1 below). If a candidate of a political party does not assign any part of the statutory spending limit to the party, the

party cannot incur any expenses on behalf of the candidate at the election, unless authorised to do so by the candidate's election agent.

Non-party candidates may proceed to Paragraph 2.5

2.4 Assignment of a portion of a candidate's spending limit

2.4.1 If a candidate is contesting the election on behalf of a political party, he/she may agree, in writing, with his/her political party, the amount of his/her spending limit which is being assigned to the party for spending by the party's national agent. This could be up to 100% of the candidate's limit. There is, however, no legal obligation on a candidate to assign any amount to the party. The candidate's election agent can only spend, or authorise to be spent, the amount of the statutory limit for that candidate which remains after the assignment has been made. In other words, whatever amount is assigned to the party by a candidate is not available for spending by the candidate's election agent.

Example:

	3 seat constituency	4 seat constituency	5 seat constituency
Statutory spending limit	€30,150	€37,650	€45,200
Amount assigned by candidate	€10,000	€10,000	€10,000
Amount election agent can spend	€20,150	€27,650	€35,200

2.4.2 The Act does not specify when the written assignment must be made. Similarly, the Act does not preclude a re-negotiation of the agreed assignment. The Standards Commission strongly advises that, if an assignment to a political party is being made, it should be made and notified to the election agent before any expenses are incurred by either the election agent or the national agent of the candidate's political party.

2.4.3 The Act requires that the agreed assignment must be made in writing between the candidate and the party. Where assignments are re-negotiated a new written agreement must be made between the candidate and the party. A copy of the written agreement should be provided to the candidate's election agent as he/she will be required to furnish a copy of the written agreement to the Standards Commission with his/her Election Expenses Statement.

2.4.4 The combined expenditure on behalf of the candidate by the candidate's election agent (including authorised persons) and the national agent of the party (including authorised persons) must remain within the statutory spending limit for the candidate.

2.5 The Election Period

- 2.5.1 The spending limits at the general election apply to all expenses incurred and payments made in providing property, goods or services which are used for electoral purposes during the period commencing on the date of dissolution of the Dáil (1 February 2011) and ending on polling day itself (25 February 2011), both dates included.
- 2.5.2 Regardless of when the expenses are incurred or the payments are made, they must be taken into account if they relate to property, goods or services which are **used** for electoral purposes during the election period. Accordingly, expenses which are incurred or payments which are made at any time before the date of dissolution of the Dáil on property, goods or services which are used during the election period must be accounted for.
- 2.5.3 If expenses are incurred or payments are made on property, goods or services which were not used, or only a part was used, during the election period it will not be necessary to account for the unused part. (It may be necessary for the Standards Commission to inspect any unused material.) Similarly, it will not be necessary to account for expenses incurred or payments made in respect of property, goods or services which were used before the commencement of the election period or which were used after the election period. Some examples of this might be:
- promotional material circulated by candidates/political parties before the election period commenced;
 - insurance or rent costs applying to a campaign premises in so far as the costs relate to a period before and/or after the election period;
 - "Thank you" notices circulated after the election.
- 2.5.4 If an advertisement is published in a newspaper or other periodical publication which carries a publication date (i.e., the date printed on the paper) which is during the election period, the advertisement will be regarded as an election expense. If the publication date is before or after the election period, the advertisement is not regarded as an election expense.
- 2.5.5 The cost of an opinion poll or other similar survey which is taken within the period of 60 days before polling day **will** be regarded as an election expense.

2.6 Persons incurring unauthorised expenditure

(a) Expenditure by "third parties"/"other persons"

2.6.1 Expenditure by "third parties" and "other persons", i.e., those not connected to a candidate or a political party, is permitted under the Act. If an election agent becomes aware that any person or group is incurring expenses promoting or opposing his/her candidate, or any other candidate, the agent should enquire of the Standards Commission if that person or group has been given a Certificate of Authorisation by the Standards Commission to incur election expenses in this way. If a Certificate has not been issued, the person or group may be committing an offence and the Standards Commission will enquire into the matter.

2.6.2 Notices or advertisements in newspapers, magazines or other periodical publications promoting or opposing the interests of a candidate may be placed only if requested by the candidate, the candidate's election agent, the national agent of the candidate's political party or a person authorised in writing by the candidate or either agent. "Third parties" and "other persons" may arrange newspaper advertising if they produce to the publisher a Certificate of Authorisation from the Standards Commission stating that they have furnished, in writing, the relevant information to the Standards Commission. The Standards Commission will notify editors/publishers of the provisions of the Act in this regard.

2.6.3 "Third parties"/"Other Persons" who incur election expenses will also have to account for their election expenses in an Election Expenses Statement.

(b) Expenditure by a local party organisation

2.6.4 No separate or additional spending by a political party over and above the statutory spending limit is allowed. Any expenditure incurred on behalf of the candidate by the local party organisation should either be:

- authorised by the national agent and taken into account in the national agent's Election Expenses Statement; or
- authorised by the election agent and taken into account in the election agent's Election Expenses Statement.

(c) Expenditure by persons/bodies deemed to be connected to a candidate

2.6.5 Election agents should be aware that if a person or a body, who or which is considered by the Standards Commission to be associated with, connected to, or under the influence or control of a candidate, is incurring expenses at the election to either promote the candidate or to oppose another candidate, such expenses will be regarded as part of the first candidate's election expenses and will have to be taken into account by that candidate's election agent from within the candidate's

spending limit (i.e., that part of the limit which has been retained by the candidate). If this expenditure brings spending by the candidate's election agent over the relevant limit, an offence will have been committed.

2.6.6 Given that expenditure by certain individuals/groups may ultimately be deemed to be expenditure incurred on behalf of their candidates, it is important that election agents are aware of the activities of such individual/groups and, if necessary, bring such matters to the attention of the Standards Commission.

2.7 What are election expenses?

2.7.1 The legislation provides that election expenses are those and only those, set out in the definition of election expenses in Appendix 1, which are incurred in the provision of property, goods or services for use at the election during the election period (**1 February 2011 to 25 February 2011**) in order to:

- (i) promote or oppose the interests of a political party or the election of a candidate; or
- (ii) present the policies of a political party or the comments of a political party on the policies of another political party or of a candidate at the election; or
- (iii) solicit votes for or against a candidate; or
- (iv) present the policies of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate on the policies of a political party or of another candidate at the election; or
- (v) otherwise to influence the outcome of the election.

2.7.2 Where property, goods or services, which have been provided free or below cost, are used during the election period, they are regarded as election expenses which must be taken into account as election spending by the relevant agent at their commercial price. [An example might be where a printing company agrees to provide, free of charge, election literature which would normally cost €1,500.] This supply of material must be authorised and taken into account at its commercial price less any normal discount which may be available.

2.7.3 It is not possible to give definitive examples in these guidelines of all types of election expenses. If you are unsure as to whether an expense item should be

accounted for as an election expense you should contact the Standards Commission Secretariat for advice.

Election Expenses which are met out of public funds

- 2.7.4 Where property, services or facilities are used for electoral purposes during the election period and the costs are met out of public funds, such costs must be accounted for as an election expense. The use of the material must be authorised by the candidate's election agent. It will be a matter for the relevant agent and the candidate, in consultation with the provider of the property, services or facilities, to determine the value of the usage for electoral purposes during the election period and to account for same in the Election Expenses Statement. [Examples of this type of expenditure are use of Oireachtas facilities, e.g., prepaid Oireachtas envelopes, telephones, etc., and use of Ministerial offices by Ministers and Ministers of State].
- 2.7.5 The Standards Commission is aware that some candidates at the election who are already public representatives may be required to communicate with their constituents during the election period. Similarly, outgoing members of the Dáil may have residual constituency business to conduct. It is necessary, therefore, where costs are met from public funds, to differentiate between the use of property, services (including staff) and/or facilities in carrying out reasonable constituency business and the use of such material for electoral purposes. The following is relevant in this regard:
- if, during the election period, such materials are used by the candidate for the purpose of any form of unsolicited communication to any of the electorate in the constituency, the materials will be regarded as having been used for electoral purposes and the costs will have to be accounted for as an election expense at their full commercial value. This also applies to unsolicited material issued by other elected representatives where the material either promotes or opposes a candidate or otherwise seeks to influence the outcome of the election;
 - where a new enquiry is raised with a candidate while he/she is canvassing (i.e., an enquiry which had not been raised with the candidate prior to the election), and facilities, the cost of which are met out of public funds, are used for the purposes of responding to the enquiry, these facilities will be regarded as having been used for electoral purposes. This also applies to unsolicited material issued by elected representatives, other than the candidate, where the material either promotes or opposes a candidate or otherwise seeks to influence the outcome of the election. This includes time spent by staff in responding to the enquiry (except where such staff are working voluntarily on the candidate's campaign).

2.8 What are not election expenses?

2.8.1 Items which are not election expenses include:

- (i) the cost of purchasing copies of the register of electors;
- (ii) the **reasonable living expenses** (including accommodation) of a candidate and volunteers working on his/her behalf. Under this heading, in addition to accommodation costs, spending of up to **€50 per person per day** on refreshments, etc., is permitted and does not have to be accounted for. (This means that accommodation costs plus other costs up to **€50 per person per day** are not regarded as election expenses.);
- (iii) any sum disbursed by any individual out of the individual's own resources for any **minor expenses** (not exceeding **€126.97** in any one payment) lawfully incurred in relation to the election if the said sum is not repaid to the person. (In simple terms this means that an individual may pay for small items costing less than **€126.97** and these are not election expenses if the individual does not seek a reimbursement from the election agent.) [NOTE: The only persons who may **lawfully** incur expenses or make payments at an election in relation to a candidate are the election agent of a candidate, the national agent of a political party, or a person authorised by either agent to incur election expenses. Accordingly, any other person who incurs expenses or makes payments at an election on behalf of a candidate is committing an offence. Election agents must maintain a record of all minor expenses which are not being accounted for as an election expense in his/her Election Expenses Statement. In order to deal with any questions which may arise as to why expenses in respect of particular items used during the election period are not shown as an election expense in the Election Expenses Statement, a record of all such "minor expenses" may be required to be furnished to the Standards Commission. Invoices, receipts and vouchers in respect of minor expenses may also be required and should be retained by the Election Agent. **Minor expenses are not included in the calculation of the total election expenses incurred.**]
- (iv) election expenses incurred at a previous Dáil, European or local election which were disclosed in an Election Expenses Statement furnished to the Standards Commission or to a local authority. There is no need to record these expenses again. This does not apply to material used in relation to a referendum. [NOTE: If a candidate intends to use, or re-use, election material which has previously been recorded in an Election Expenses Statement, his/her election agent must notify the Standards Commission

Secretariat and provide details of the materials being re-used and the Election Expenses Statement on which they were previously recorded.]

- (v) free post service provided to candidates by (i.e., Litir Um Thoghcháin). It should be noted that only the postage costs are not regarded as an election expense. The cost of producing the leaflet/election address/Litir um Thoghcháin is an election expense;
- (vi) the payment of the deposit in respect of the candidate or the travelling and other expenses incurred by a candidate in obtaining 30 assentors to secure the nomination of the candidate;
- (vii) fines imposed by organs of the State, e.g., parking and litter fines;
- (viii) a free service provided by an individual, including use of the individual's motor vehicle, telephone, etc., where the service is not provided as part of the individual's work or business. [NOTE: This provision of the Act refers specifically to an individual and to the use of an individual's motor vehicle (singular). If more than one vehicle is provided by an individual, the use of the additional vehicles may be regarded as election expenses. If a vehicle which is in the ownership of a company, partnership, business etc., is provided to a candidate it is not regarded as a free service provided by an individual. In such circumstances the use of the vehicle during the election period is regarded as an election expense. The commercial cost of hiring a similar vehicle for a similar period must be ascertained for the purposes of calculating the election expense.]
- (ix) a service provided at an election by an employee of a political party, including use of the individual's motor vehicle, where the employee's remuneration is paid out of party resources or out of public funds and where the employee is not in receipt of any reward or benefit-in-kind other than his or her normal remuneration (including recoupment of expenses) for that service. Where overtime payments are normally paid to an employee of a political party for working additional hours, this is regarded as "normal remuneration" and is not regarded as an election expense;
- (x) normal media coverage and the **transmission** on radio or television of a broadcast on behalf of a candidate or a political party. This does not cover any production, or other, costs associated with a transmission on radio or television;

- (xi) the services of an accountant, or other person, (whether paid or not) employed for the **specific purpose** of ensuring compliance with the requirements of the Act;
- (xii) the use of offices which are owned by a political party and are made available to a candidate for use at the election. It is not necessary to attribute a notional rental cost to the use of such offices. The costs of heat, light, telephones, etc., incurred for electoral purposes at such offices during the election period **are election expenses**.

2.8.2 Examples of some of the more common items which are not election expenses and which were recorded as election expenses at previous elections are set out in Appendix 3.

Expenses incurred in order to facilitate a person's candidacy at the election

2.8.3 Certain expenses may have to be incurred on behalf of the candidate in order to facilitate his/her participation in the election process or an understanding of the relevant legislation. The Standards Commission does **not** regard such expenses as being part of a candidate's or a political party's election spending. Examples might include:

- i) additional child care costs;
- ii) cost of work replacements;
- iii) leave of absence with pay;
- iv) loan interest and bank charges;
- v) costs associated with meetings convened to familiarise election participants with the requirements of the electoral legislation (e.g., room hire, documents, refreshments, travel).

2.9 Payment of invoices to suppliers

2.9.1 Claims for payment of election expenses, from suppliers, must be received by the election agent within 45 days after polling day (11 April 2011). **Claims received after this date cannot be paid by the election agent**. It is an offence to make a payment if the claim is received after the 45 days have elapsed. To avoid disputes, it is very important that agents advise their suppliers of this requirement when placing orders for property, goods or services. Even though such claims cannot be paid, they are still regarded as election expenses and must be accounted for in the Election Expenses Statement furnished to the Standards Commission.

2.10 Furnishing an Election Expenses Statement

2.10.1 Shortly after the election, the Standards Commission will send to each election agent an **Election Expenses Statement and Statutory Declaration** form. On this form, the election agent must disclose details of all expenses incurred and payments made by, or on behalf of, the agent on property, goods or services used by the candidate during the election period. Staff of the Standards Commission Secretariat will be available to provide assistance to election agents in completing the form. The completed form must be received by the Standards Commission within 56 days after polling day (22 April 2011).

2.10.2 The following must be included in the Election Expenses Statement:

- i) details of all expenses incurred and payments made by the election agent and his/her authorised persons, including supplies of property, goods or services free or below cost which were used during the election period;
- ii) details of authorised persons (which may include the candidate; a director of elections or the party's national agent) including the amount each authorised person was authorised to spend and the amounts actually spent by them;
- iii) details of the amount of the candidate's spending limit which was assigned by the candidate to his/her political party. As stated at paragraph 2.4.3 a copy of the written agreement between the candidate and the political party must be furnished by the election agent with his/her Election Expenses Statement;
- iv) details of any disputed claims for payment;
- v) information concerning late claims for payment (i.e., claims received more than 45 days after polling day – 11 April 2011);
- vi) details of expenses incurred on property, goods, or services used during the election period where the costs of the property, goods or services were met out of public funds.

2.10.3 A record of minor expenses may also be required to be furnished to the Standards Commission in order to deal with any questions which may arise as to why expenses in respect of particular items used during the election period are not shown as an election expense on the Election Expenses Statement. Minor

expenses will not be included in the calculation of the total election expenses incurred (see paragraph 2.8.1(iii) for a definition of "minor expenses").

- 2.10.4 Invoices, receipts or vouchers for every payment of election expenses exceeding **€126.97** must be included with the Election Expenses Statement. The Standards Commission also reserves the right to request any invoice, receipt or voucher for an item of expenditure valued at less than **€126.97** appearing in an Election Expenses Statement or a record of minor expenses.
- 2.10.5 Minor omissions or errors found by the Standards Commission in an Election Expenses Statement will be notified to the election agent. If requested to amend his/her Election Expenses Statement, the election agent must do so within 14 days.
- 2.10.6 The Standards Commission can request additional information from an election agent in relation to his/her Election Expenses Statement. Where such additional information is requested, it must be provided in a form determined by the Standards Commission and may have to be accompanied by a Statutory Declaration.
- 2.10.7 The Election Expenses Statement and Statutory Declaration forms will be laid by the Standards Commission before both Houses of the Oireachtas and will be made available to the public for inspection and copying. Summary details of the expenditure incurred will also be included in a report to the Chairman of Dáil Éireann and will be published on the website of the Standards Commission.

2.11 Consequences of overspending by an election agent

- 2.11.1 There are a number of consequences arising from an overspend by an election agent at the election, as follows:
- (i) it is a criminal offence, punishable by a fine of up to **€1,269.74**
 - (ii) a person can petition the High Court to set aside the result of the election;
 - (iii) an election agent's overspend is deducted from the candidate's reimbursement.

2.12 Offences and penalties

- 2.12.1 If a person who is not authorised to do so incurs expenditure or makes a payment in relation to the election, he/she, on conviction, may be fined up to **€1,269.74**.
- 2.12.2 If an election agent is found guilty of the offence of exceeding the expenditure limit, the penalty is a fine of up to **€1,269.74**
- 2.12.3 Payment of claims received more than 45 days after polling day (i.e., 11 April 2011) can result in a fine of up to **€1,269.74**
- 2.12.4 Failure to make such enquiries and maintain such records as are necessary for the purpose of furnishing an Election Expenses Statement and making a Statutory Declaration may result in a fine of up to **€1,269.74**
- 2.12.5 Failure to furnish an Election Expenses Statement and Statutory Declaration to the Standards Commission by the statutory deadline (i.e., 22 April 2011) can result in a fine of up to **€1,269.74** and an on-going fine of up to **€126.97** for each day, after a conviction, on which the Statement and Declaration are still outstanding.
- 2.12.6 Failure to provide supplemental information relating to an Election Expenses Statement as requested by the Standards Commission on request can result in a fine of up to **€1,269.74**
- 2.12.7 Knowingly furnishing a false or misleading Election Expenses Statement to the Standards Commission can result in a fine of up to **€25,394.76** and/or up to three years imprisonment.
- 2.12.8 Failure to furnish to the Standards Commission, within 7 days after the date of the order, a copy of a court order for the payment of a disputed claim may result in a fine of up to **€1,269.74**

Appendix 1- Definitions

Section 22 of the Electoral Act 1997, as amended, provides the following definitions.

'account' means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations;

'institution' means:

- (a) the holder of a licence under section 9 of the Central Bank Act 1971,
- (b) a building society incorporated or deemed to be incorporated under the Building Societies Act 1989, or a body incorporated in a corresponding manner under the law of any other member State of the European Communities.
- (c) a trustee savings bank within the meaning of the Trustees Savings Bank Act 1989,
- (d) ACC Bank plc,
- (e) An Post, or
- (f) a person authorised in accordance with the European Communities (Licensing and Supervision of Credit Institutions) Regulations, 1992 (S.I. No. 395 of 1992) to carry on business in the State;

(Note: this definition does not include a credit union.)

'responsible person' in relation to an accounting unit, means the treasurer or any other person responsible for dealing with donations to the unit, or, in relation to a third party, the person or persons responsible for the organisation, management or financial affairs of the third party;

'third party' means any person, other than a registered political party or a candidate at an election, who accepts, in a particular year, a donation for political purposes, the value of which exceeds €126.97.

'political purposes' means any of the following purposes namely;

- (i) (I) to promote or oppose directly or indirectly, the interests of a political party, a political group, a member of either House of the Oireachtas or a representative in the European Parliament, or

(II) to present, directly or indirectly the policies or a particular policy of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party, or

(III) to present, directly or indirectly, the comments of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party with regard to the policy or policies of another political party, political group, a member of either House of the Oireachtas, representative in the European Parliament, third party or candidate at an election or referendum or otherwise, or

(IV) to promote or oppose, directly or indirectly, the interests of a third party in connection with the conduct or management of any campaign conducted with a view to promoting or procuring a particular outcome in relation to a policy or policies or functions of the Government or any public authority;

- (ii) to promote or oppose, directly or indirectly, the election of a candidate at a Dáil, Seanad or European election or to solicit votes for or against a candidate or to present the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate with regard to the policy or policies of a political party or a political group or of another candidate at the election or otherwise;*
- (iii) otherwise to influence the outcome of the election or a referendum or campaign referred to in paragraph (i)(IV) of this definition.*

'political group' means a group formed in accordance with the rules of procedure of the European Parliament;

'political party' means a political party registered in the Register of Political Parties in accordance with section 25 of the Electoral Act 1992 as a party organised to contest a Dáil election or a European election or both such elections;

'election expenses' - section 31 of the Act provides that election expenses shall be those, and only those, listed hereunder:

(a) Advertising (whatever the medium used).

Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with the preparing, producing, distributing or otherwise disseminating such advertising.

(b) Publicity.

Expenses in respect of that matter include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.

- (c) **Election posters.**
Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.
- (d) **Other election material.**
Expenses in respect of such material include the design, production, printing and dissemination of such material (other than posters), including canvas cards, election leaflets, election manifestos, newsletters and other promotional election material.
- (e) **Office and Stationery.**
Expenses in respect of those matters include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.
- (f) **Transport and travel.**
Expenses in respect of those matters include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.
- (g) **Market research.**
Expenses in respect of that matter include expenses incurred in the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before polling day at the election by or on behalf of a political party, a political group or a candidate at the election.
- (h) **Campaign workers.**
Expenses in respect of that matter include payments to campaign workers, insurance and other costs.

Appendix 2 - Fund-raising events

Determining the net value of a contribution to a fund-raising event

In accordance with the provisions of sections 22(2)(a)(vi) & (vii) of the Act, a donation includes the net value of a contribution to a fund-raising event. A contribution to a fund-raising event is deemed to have been made on the date the fund-raising event is held (and not the date on which the contribution is actually received).

The net value of a contribution to an event is arrived at by first calculating the net profit from the event (i.e., by deducting the cost of running the event from the total amount raised by the event). The net profit is then attributed to the number of people contributing to the event in proportion to the contribution made by each person. This gives the net value of each person's contribution to the fund-raising event.

If, for example, in relation to a fund-raising event, a person had paid €1,000 in respect of the entry fee for 10 people, his/her gross contribution to the event would be €1,000. If the cost of running the event was €20 per person attending, a sum of €200 would be deducted from his/her gross contribution, leaving a net contribution of €800. If the person made other contributions to the event (e.g., buying horses at a race night, sponsoring a hole at a golf classic) it would be necessary to add the value of such contributions to the net contribution of €800 for the purposes of determining the aggregate net value of his/her contribution to the fund-raising event.

The following paragraphs set out the legislative requirements in relation to different types of fund-raising events which may be organised in the context of an election.

1. Fund-raisers organised by a political party for the purposes of raising funds for the party

Where a fund-raising event is organised by a political party for the purposes of raising funds for the party, the net contribution made by a person to the fund-raising event is regarded as a donation to the party. This applies even if the funds are subsequently used by the party for the purposes of supporting one or more of its candidates at an election.

- If some or all of the proceedings of the event are given in the form of money to the party's candidate(s) it is regarded as a donation by the party to the candidate(s). If the proceeds are used by the party to pay election expenses incurred on the candidate's behalf, it is not regarded as a donation by the party to the candidate(s).
- The party will not be required to disclose in a Donation Statement the total value of the proceeds of the fund-raising event.

- The party will be required to disclose any donation(s) from a person which exceeds a net value of €5,078.95.
- The maximum limit of €6,348.69 for acceptance by political parties of donations from the same person in the same year applies to the net value contributions to fund-raising events.
- Where the net value of any individual monetary donation to the fund-raising event exceeds €126.97, the accounting unit of the party, (i.e., branch or head office) which organised the event will, if it does not already have one, be required to open a political donations account.
- If the net value of any individual monetary donation to the event does not exceed €126.97, the accounting unit of the party will not be required to open a political donations account.
- If the accounting unit already has a political donations account, all monetary donations, of whatever value, received in relation to the event must be lodged to the political donations account.

2. Fund-raisers organised by a political party for the purposes of raising funds for its candidate(s) at the election

Where a fund raising event is organised by a political party for the purposes of raising funds for its candidate(s) at the election and proceeds of the event are passed to the candidate(s), the party is regarded as an intermediary accepting donations on behalf of the candidate(s). The net contribution made by a person to the fund-raising event is regarded as a donation to the candidate(s). The candidate(s) (i.e., not the party) is responsible for ensuring that the legislative requirements (set out at 3 below) are in compliance with the legislation.

If it is the case, however, that the party retains control of the proceeds, the donations may be regarded as having been made to the party and the party will be responsible for ensuring that the legislative requirements (set out at 1 above) are complied with.

3. Fund-raisers organised by a candidate

Where a fund-raising event is organised by a candidate for the purposes of raising funds for his/her election campaign, contributions to the event are deemed to be donations to the candidate.

- The candidate will not be required to disclose in a Donation Statement the total value of the proceeds of the fund-raising event.
- The candidate will be required to disclose any donations from a person contributing to the event which exceed a net value of €634.87.
- The maximum limit of €2,539.48, for acceptance by candidates of donations from any one person in the same year, applies to the net value of contributions to fund-raising events.
- If the net value of any monetary donation to a fund-raising event organised by a candidate exceeds €126.97, the candidate, if he/she does not already have one, will

be required to open a political donations account and lodge the donation and all subsequent monetary donations to the account.

- If the net value of an individual monetary donation to the event does not exceed €126.97, the candidate will not be required to open a political donations account.
- If the candidate already has a political donations account, all monetary donations, of whatever value, received in relation to the event must be lodged to the account.

4. Fund-raisers organised on behalf of a candidate by a person or group other than the candidate or his/her political party

Where a fund-raising event is organised on behalf of a candidate by a person or group other than the candidate or his/her political party (e.g., "Friends of ... groups") and the proceeds of the event are handed over to the candidate, the fund-raising person/group is regarded as an intermediary accepting donations on the candidate's behalf. The donations are deemed to have been received by the candidate and he/she is responsible for ensuring that the legislative requirements (set out at 3 above) are complied with.

If the proceeds of the event are not handed over to the candidate and are retained by the fund-raising group, the following applies:

- if the net value of any donation to the fund-raising event exceeds €126.97, the person/group will be required to register as a "third party" with the Standards Commission. The person/group will be required to comply with the provisions of the Act applying to third parties with regard to the opening of a political donations account and the acceptance of certain donations.
- all money subsequently given to the candidate and all election expenses incurred or payments made by the fund-raising group on behalf of the candidate are regarded as donations to the candidate;
- if the aggregate value of donations from the fund-raising group to the candidate exceeds €634.87, the candidate will be required to disclose details of same in his/her Donation Statement;
- the maximum value of donations which the candidate can accept in any year from a fund-raising person/group which is regarded as a third party (and not as an intermediary accepting donations on the candidate's behalf) is €2,539.48.

Appendix 3 - Items which are not election expenses and which were included in Election Expenses Statements at previous elections

The following are examples of the more common items which are not regarded as election expenses and which were accounted for, incorrectly, as election expenses at previous elections. The list is not exhaustive. If you have any queries relating to expense items which you may incur during the election period, the Standards Commission Secretariat is available to assist when completing the Election Expenses Statement.

A - Advertising

- Advertisements which appeared in a newspaper which had a publication date which was outside the election period e.g., "Thank you" advertisements in newspapers after polling day.

B - Publicity

- Free post service provided to candidates in respect of "Litir um Thoghcháin". (It should be noted that only the postage costs are not regarded as an election expense. The cost of producing the leaflet/election address/Litir um Thoghcháin is an election expense.)

C - Election Posters

- Removal of Election Posters (if removed after polling day).

D - Other Election Material

- "Thank you" Cards, Leaflets, Newsletters, etc., which were distributed outside of the election period.

E - Office and Stationery

- Rental costs associated with the use of an office which is owned by a political party.
- Use of private telephones (including mobile phones) where the expense incurred was not reimbursed to the person.

F - Transport and Travel

- Diesel/Petrol costs which were not reimbursed to the person.

G - Market Research

- Purchase of Register of Electors.

H - Campaign Workers

- "Close of poll" party.
- Expenses incurred on refreshments for the candidate and volunteer campaign workers where the amount incurred per day on any one person did not exceed the amount determined by the Standards Commission as constituting reasonable living expenses.

I - Fines

- Litter and parking fines etc.

Appendix 4 - example of cross-canvassing

Vote	Vote	Vote
No. 1	No. 1	No. 1
A	B	C
Give next preferences to B & C	Give next preferences to A & C	Give next preferences to A & B

Appendix 5 - Sample Election Expenses Statement form

Explanatory Note
Election Agent Election Expenses Statement form <i>General Election 2011</i>
Electoral Act 1997, as amended

The Election Agent should:

refer to the Guidelines published by the Standards in Public Office Commission, and if necessary request advice on completion of the form from:

Standards in Public Office Commission: Tel: (01) 639 5666
or direct lines:

Jacqueline Moore : (01) 6395718
Paddy Walsh : (01) 6395711
Frank Forde : (01) 6395708
Podge Grant : (01) 6395719
Sarah Monaghan : (01) 6395717

PLEASE NOTE:

The Standards Commission Secretariat will be available to meet election agents to assist in the completion of the form.

Invoices, vouchers or receipts must be provided for every payment of election expense exceeding in value €126.97.

In part 5 of the statement, ensure that the reference number in column 1 is written on the accompanying invoice, voucher or receipt, where appropriate.

The Election Expenses Statement and accompanying documentation should reach the Secretary, Standards in Public Office Commission, 18 Lower Leeson Street, Dublin 2, not later than 56 days after polling day, i.e., 22 April 2011

Election Agent

Election Expenses Statement

**PLEASE COMPLETE IN BLACK INK AND BLOCK CAPITALS
TO FACILITATE COPYING**

1. Candidate details	
Name	
Political Party (if non party, please state)	
Constituency	

2. Election Agent details	
If a candidate is acting as his/her own election agent, please enter "Candidate" opposite "Name" below	
Name	
Address for Correspondence	
Telephone No.	
Fax No.	

3. Assignment of Statutory Spending Limit

This part only applies to candidates of a political party

How much of the statutory spending limit did the candidate assign in writing to his/her political party?	€
---	---

Note: A copy of the written agreement made by the candidate and the party must be returned with this statement

4. List here any persons authorised by the Election Agent to incur election expenses on his/her behalf

Name:
Address:

Name:
Address:

Name:
Address:

Name:
Address:

Name:
Address:

Name:
Address:

Name:
Address:

**DETAILS OF EXPENSES INCURRED BY AUTHORISED PERSONS
MUST BE INCLUDED UNDER THE APPROPRIATE HEADINGS AT
PART 5 OF THIS STATEMENT**

5. Details of election expenses incurred by the Election Agent and persons authorised by the Election Agent
--

5A	Advertising (whatever the medium)	
	Expenses under this heading include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.	
	List advertising expenses which <u>were not</u> met out of public funds	
Ref.	Expenditure Item	Cost
A1		€
A2		€
A3		€
A4		€
A5		€
A6		€
A7		€
A8		€
A9		€
A10		€
	List below advertising expenses which <u>were</u> originally met out of public funds	
A11		€
A12		€
A13		€
A14		€
A15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5B	Publicity Expenses under this heading include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.	
List publicity expenses which were not met out of public funds		
Ref.	Expenditure Item	Cost
B1		€
B2		€
B3		€
B4		€
B5		€
B6		€
B7		€
B8		€
B9		€
B10		€
List below publicity expenses which <u>were</u> originally met out of public funds		
B11		€
B12		€
B13		€
B14		€
B15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5C	Election Posters Expenses under this heading include the costs of the design, production, printing and erection of election posters.
List election poster expenses which <u>were not</u> met out of public funds	
Ref.	Expenditure Item
C1	€
C2	€
C3	€
C4	€
C5	€
C6	€
C7	€
C8	€
C9	€
C10	€
List below election poster expenses which <u>were</u> originally met out of public funds	
C11	€
C12	€
C13	€
C14	€
C15	€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5D	Other Election Material Expenses under this heading include the design, production, printing and dissemination of election material (other than posters) including canvass cards, election leaflets, election manifestos, newsletters, websites and any other promotional election material.	
	List other election material expenses which were not met out of public funds	
Ref.	Expenditure Item	Cost
D1		€
D2		€
D3		€
D4		€
D5		€
D6		€
D7		€
D8		€
D9		€
D10		€
	List below other election material expenses which <u>were</u> originally met out of public funds	
D11		€
D12		€
D13		€
D14		€
D15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5E	Office and Stationery Expenses under this heading include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.	
	List office and stationery expenses which <u>were not</u> met out of public funds	
Ref.	Expenditure Item	Cost
E1		€
E2		€
E3		€
E4		€
E5		€
E6		€
E7		€
E8		€
E9		€
E10		€
List below office and stationery expenses which <u>were</u> originally met out of public funds		
E11		€
E12		€
E13		€
E14		€
E15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5F	Transport and Travel Expenses under this heading include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.	
List travel and transport expenses which were not met out of public funds		
Ref.	Expenditure Item	Cost
F1		€
F2		€
F3		€
F4		€
F5		€
F6		€
F7		€
F8		€
F9		€
F10		€
List below travel and transport expenses which <u>were</u> originally met out of public funds		
F11		€
F12		€
F13		€
F14		€
F15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5G	Market Research Expenses under this heading include expenses incurred on the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before polling day at the election by or on behalf of a political party, a political group or a candidate at the election.	
	List market research expenses which were not met out of public funds	
Ref.	Expenditure Item	Cost
G1		€
G2		€
G3		€
G4		€
G5		€
G6		€
G7		€
G8		€
G9		€
G10		€
	List below market research expenses which <u>were</u> originally met out of public funds	
G11		€
G12		€
G13		€
G14		€
G15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

5H	Campaign Workers Expenses under this heading include payments to campaign workers, insurance and other costs.	
List campaign worker expenses which <u>were not</u> met out of public funds		
Ref.	Expenditure Item	Cost
H1		€
H2		€
H3		€
H4		€
H5		€
H6		€
H7		€
H8		€
H9		€
H10		€
List below campaign worker expenses which <u>were</u> originally met out of public funds		
H11		€
H12		€
H13		€
H14		€
H15		€

Use additional pages if necessary

NOTE: Invoices, vouchers or receipts must be provided for every payment of election expense exceeding €126.97. The reference number in column1 should be written on the accompanying invoice, voucher or receipt, where appropriate.

6. Details of Claims in Dispute

Are there election expenses about which there is a dispute as to the amount payable?

Yes No (Insert [✓] as appropriate)

If *Yes*, please give details below of the disputed amount:

Description of Item	Name & Address of Supplier	Amount in Dispute (€)

NOTE: Where there is a disputed claim for election expenses the amount in dispute should be entered above and **should not be** included in the list of election expenses at Part 5 of the statement.

7. Details of Claims received 45 days after polling day i.e., 11 April 2011

Were any claims for payment of election expenses received more than 45 days after polling day i.e., 11 April 2011

Yes No (Insert [✓] as appropriate)

If *Yes*, please give details below:

Description of Item	Name & Address of Supplier	Amount Claimed (€)

NOTE: While it is an offence to pay any claims for payment received more than 45 days after polling day the amount of the expense incurred **must be** included in the list of election expenses at the appropriate section of Part 5 of the statement.

8. Statutory Declaration

Part I
(to be completed in full by the election agent)

I (name of election agent), do solemnly and sincerely declare that the attached **Election Expenses Statement** is, to the best of my knowledge and belief, correct in every material respect and that I took all reasonable action in order to be satisfied as to its accuracy and I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Signature of Election Agent:

Part II
(to be completed in full by the witness)

When completing this part the witness needs to state whether the person making the statutory declaration is known to him/her or has been identified to him/her by another person or by one of the documents referred to below

Declared before me (*name of witness in capital letters here*) a
(*category of witness i.e. whether a notary public, commissioner for oaths, peace commissioner or practising solicitor to be entered here*) by
.....(*insert name of Election Agent furnishing the statement*) who is personally known to me,

or

who is identified to me by..... who is personally known to me,

or

whose identity has been established to me before the taking of this Declaration by the production to me of

passport no. issued on [*date of issue*]..... by the
authorities of [*issuing state*]which is an authority
recognised by the Irish Government

or

national identity card no. issued on [*date of issue*]by
the authorities of [*issuing state*].....
(which is an EU Member State, the Swiss Confederation or a Contracting Party to the EEA
Agreement)

or

Aliens Passport no. issued on [*date of issue*]
by the authorities of [*issuing state*]..... which is an authority
recognised by the Irish Government

or

refugee travel document no.issued on [*date of issue*]
..... by the Minister for Justice, Equality and Law Reform

or

travel document (other than refugee travel document) no. issued on
[*date of issue*]..... by the Minister for Justice, Equality and Law Reform

Signature of witness

Place of Signature

Date.....

**Please note a witness must belong to one of the following categories:
Commissioner for Oaths/ Notary Public/ Peace Commissioner/ Practising Solicitor.**

*** Notary Public; Commissioner for Oaths; Peace Commissioner; Practising Solicitor**

Appendix 6 - Advice

1. Advice on advertising on vehicles ("wrapping" of vehicles)

The adaptation ("wrapping") of cars, jeeps, vans, etc., with a candidate's or a political party's livery is an election expense as it promotes a person's candidacy and/or a political party's interests at the election. If such vehicles are used during the election period the full costs of producing the advertising on the vehicles is an election expense.

The Standards Commission is aware, however, that some public representatives use mobile constituency clinics which are already "wrapped" in the public representative's or political party's livery. The Standards Commission is of the view that where such vehicles have been used on an ongoing basis and are "wrapped" with livery which is of a general nature and is not explicitly seeking to promote a person's candidacy and/or a political party's interests at the general election, the costs of adapting these vehicles will not be regarded as an election expense even if the vehicles are used during the election period.

If, however, a mobile office is being used purely for the election or has been "wrapped" with livery which explicitly promotes a person's candidacy, a party's interests or which solicits votes for a candidate and/or a political party at the election, then the cost of adapting the vehicle is regarded as an election expense and, if the vehicle is used during the election period, the full cost of adapting the vehicle must be accounted for.

Where it is intended not to account for advertising / livery on a campaign vehicle on the basis that the advertising / livery is not for electoral purposes the relevant agent should contact the Standards Commission for confirmation that the advertising / livery is not an election expense.

2. Advice on vandalised or damaged posters

The position of the Standards Commission with regard to vandalised or damaged posters is that if a poster is erected during the election period (1 February 2011 to 25 February 2011), it is regarded as having been used during the election period and must be accounted for as an election expense even if the poster falls down, is vandalised, etc. before polling day. The cost of replacing vandalised or damaged posters is also an election expense if the replacement posters are used during the election period.

3. Advice on use of staff whose salaries are met out of public funds

The Electoral Act 1997 as amended (the Act) provides that goods, property or services which are used for *electoral purposes* during the election period shall be regarded as election expenses. This includes goods, property, services or facilities where the costs are met from

public funds. The position with regard to the use of such goods, property or services for electoral purposes during the election period is dealt with in paragraphs 2.7.4 and 2.7.5 of the Standards Commission's guidelines for the Dáil general election.

Having regard to the position as set out in paragraph 2.7.4 and 2.7.5 of these guidelines, if a member of a Minister's or Minister of State's staff (i.e., special advisor, constituency secretary, driver*, etc.) or a member of an Oireachtas member's staff (i.e. personal assistant, research assistant, etc.) is engaged in his/her normal duties during the election period and is not providing a service which is for electoral purposes, then the cost of carrying out such activities is not regarded as an election expense. Where such staff are engaged in activities which are for electoral purposes their costs will be regarded as an election expense. It will be a matter for the Minister/Minister of State/Oireachtas member in conjunction with his/her election agent and the provider of the services to determine the extent to which such staff have been engaged for electoral purposes during the election period and to account for it on the election agent's Election Expenses Statement.

**The use of Ministerial cars, including drivers, during the election period, is not an election expense as the cars and drivers are provided as a security measure and Ministers are required to use them at all times.*

The Act provides that a free service provided by an individual at an election is not regarded as an election expense where the service provided is not part of the individual's work or business. This is reflected in paragraph 2.8.1 of these guidelines. Where a member of a Minister's/Minister of State's staff (i.e., special advisor, constituency secretary, driver, etc.) or a member of an Oireachtas member's staff (i.e. personal assistant, research assistant, etc.) takes annual leave to work on his/her election campaign on a voluntary basis during the election period, the work carried out by them will be deemed to have been carried out as a free service and, notwithstanding the fact that this work may be similar to their normal work, the cost of their salaries while working voluntarily will not be regarded as election expenses for the purposes of the Act.

The Standards Commission recommends, however, that in case of a challenge to the Election Expenses Statement submitted by a Minister's/Minister of State's/ Oireachtas Member's election agent, Ministers/Ministers of State/Members should ensure that proper records of holidays accrued and taken by staff are maintained. The Standards Commission may require written confirmation that the staff concerned have taken leave during the election period.

4. Advice on the free use of vehicles

Part 1(f) of the Schedule to the Act provides that election expenses on transport and travel include "*expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.*"

Part 2(a) of the Schedule to the Act provides that any of the matters referred to in Section 22(2)(b)(i) and 22(2)(b)(iii - vii) of the Act will not be regarded as an election expense (see paragraph 2.8.1 of these guidelines). The Act also provides that the matters at section 22(2)(b) (i - vii) shall not be regarded as donations (see paragraph 1.3.14 of these guidelines).

Section 22(b)(iii)(I) of the Act provides that a service rendered by an **individual**, including the use of the individual's motor **vehicle**, is not regarded as a donation or as an election expense where the service is not provided as part of the individual's work or business.

Section 22(b)(iii)(I) specifically refers to an individual and an individual's motor vehicle. Therefore, where an individual provides a candidate with the free use of a single vehicle at the election it is not regarded as either a donation to the candidate or as an election expense. If, however, the individual normally charges for use of the vehicle in question it would be regarded as a donation and an election expense. If more than one vehicle is provided by the individual, the additional vehicles may be regarded as donations and as election expenses.

As stated above the reference in section 22(b)(iii)(I) is specifically to an **individual**. If a vehicle which is in the ownership of a company, partnership, business etc. is provided to a candidate it is not regarded as a free service provided by an **individual**. In such circumstances, therefore, use of the vehicle is regarded as a donation and as an election expense. The commercial cost of hiring a similar vehicle for a similar period must be ascertained for the purposes of disclosing its value as a donation and for the purposes of disclosing its use during the election period, as an election expense.

5. Advice on accounting for the use of offices during the election period

In relation to office and stationery, the Act provides that election expenses include "*costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage*".

Accordingly, expenses incurred in the rental of an office are regarded as election expenses. Rental paid in respect of the election period must be accounted for on the Election Expenses Statement.

Where use of an office is provided free or below cost, the full commercial value of the use of the office for election purposes during the election period is regarded as an election expense and must be accounted for. In determining the commercial value, account may be taken of the condition of the office. Allowances may also be made for any discount which is normally given or generally available.

The provision without charge of an office in a person's private dwelling, where the room provided is not available for renting in the normal course, is not an election expense. Any

expense incurred, however, in carrying out alterations to facilitate its use for election purposes during the election period is an election expense.

Use of Dáil / Seanad offices or Departmental offices.

The use by a Member of the Dáil or Seanad of his / her Dáil / Seanad office for electoral purposes is regarded as an election expense. Account should be taken of the extent to which the office has been used for electoral purposes during the election period. Account must also be taken of ancillary costs such as salaries, heat, light, phones, fax, copying, printing, stationery, postage, envelopes, etc. where such costs have been incurred for electoral purposes.

The use of Departmental offices of Ministers/Ministers of State for election purposes during the election period is also an election expense. This includes the costs of salaries and expenses of civil servants or special advisers, where they are engaged in activities for election purposes during the election period, as well as other ancillary costs such as heat, light, phones, fax, copying, printing, stationery, postage, envelopes, etc. where such costs have been incurred for electoral purposes.

Accounting for offices which are owned by a candidate or political party

Notional rental costs for the use of an office which is owned by a candidate are not required to be accounted for as election expenses. Similarly where a political party owns an office in a constituency which is used by its candidate(s) during an election campaign, neither the party nor the candidate are required to apply notional rental costs for the use of these offices. Any expenses, however, incurred in carrying out alterations to facilitate its use for election purposes during the election period are required to be accounted for.

Notional costs of site rental for posters or other election material

Notional costs of site rental where posters or other material are erected/displayed in or around private properties or commercial premises which are not recognised sites for such purpose are not required to be accounted for as election expenses.