



Guidelines for Candidates

on the

**Disclosure of Donations and Expenditure, Spending
Limits and**

Political Donation Accounts

at the

Local Elections

on 7 June 2024

Published by Galway City Council

April 2024

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INTRODUCTION AND SUMMARY

Introduction

The *Local Elections (Disclosure of Donations and Expenditure) Act 1999* (“the Act”), provides for an expenditure and donations disclosure regime at local elections. These guidelines are concerned with the statutory obligations for candidates and are issued pursuant to section 18(6)(a) of the Act. Guidelines for national agents and designated persons of political parties and third parties, are also available in a separate volume.

Since the last local elections in 2019 the spending limits that apply at local elections have been revised in line with changes in the consumer price index. There have been no further legislative changes to the rules on election spending and donations that apply at local elections. These guidelines reflect the position as it currently stands: -

- Depending on the population of the local electoral area concerned the spending limit for candidates at the 2024 local elections will be either €15,350, €13,600 or €11,500;
- The maximum donation that may be accepted by a member of a local authority or a local election candidate is €1,000;
- The threshold above which donations must be reported by candidates is €600;
- The maximum amount that can be accepted as an anonymous donation is €100;
- A candidate at a local election or a member of a local authority who receives, a monetary donation of more than €100 must open and maintain a political donations account in a financial institution in the State;
- There is a ban on the acceptance of a donation in excess of €200 from a corporate donor unless the donor has registered with the Standards in Public Office Commission and a statement is furnished to the recipient confirming that the donation has been approved by the corporate donor concerned;
- There is a ban on the acceptance of any cash donation over €200;
- Where a donation is given through an intermediary, the identity of the person on whose behalf the donation is made must be provided to the recipient. It is an offence to fail to provide this information.

Summary of responsibilities and requirements

- A candidate at a local election: -

- (a) **may** appoint an election agent under article 26 of the *Local Election Regulations 1995* (S.I. No. 297 of 1995);
- (b) **is** responsible for the election expenditure they incur;
- (c) **may** authorise a person to incur expenditure on their behalf;
- (d) **must** maintain proper records of all transactions relating to spending on their election campaign and retain receipts, invoices or vouchers for inspection by the local authority, if required;
- (e) **must not** exceed the spending limit that applies in respect of the local electoral area in which he or she is standing;
- (f) **is deemed** to automatically allocate 10% of the applicable spending limit to his or her political party (this does not apply to non-party candidates). However, the percentage can be varied by written agreement between the candidate and the national agent. A copy of the written agreement (where relevant) should be retained by the candidate for inspection by the local authority, if required;
- (g) **must** if he or she receives, in any particular calendar year, a monetary donation for political purposes*, the value of which exceeds €100, open and maintain an account in a financial institution in the State and lodge that donation and any further such monetary donations, of whatever value, received by him or her to that account. The account should be separate from any other personal or political account held;
- (h) **must** keep a record of all donations received;
- (i) **must not** accept -
 - an anonymous donation exceeding €100,
 - a donation in cash exceeding €200,
 - a corporate donation exceeding €200 unless the donor has registered with the Standards in Public Office Commission and a statement is furnished to the recipient confirming that the donation has been approved by the members, shareholders or trustees of the corporate donor concerned,
 - a donation in excess of €1,000 from the same source in the same calendar year, or
 - a foreign donation of any amount.

- If a candidate is successful at the election they must: -
 - (a) submit a statement of expenditure on the prescribed form including a statutory declaration to the local authority to which they have been elected within 90 days of polling day (i.e. on or before 5 September 2024);
 - (b) submit to the local authority, not later than 31st January each year, a donation statement indicating whether during the preceding year the member received a donation the value of which exceeded €600;
 - (c) furnish, with the donation statement, a statement provided by a financial institution in the State if a political donations account was opened specifying the transactions that have taken place in relation to the account during the preceding year together with a certificate stating that all monetary donations received during the preceding year after the account was opened were lodged to the account and that all amounts debited from the account were used for political purposes.

- If a candidate is unsuccessful at the election he or she must: -
 - (a) submit a statement of expenditure on the prescribed form and a statutory declaration, including details of each donation over €600 received to meet such expenses, to the local authority to which they were seeking election within 90 days of polling day (i.e. on or before 5 September 2024);
 - (b) submit a statement from a financial institution in the State [to accompany the expenditure/donations statement at (a) above] if a political donations account was opened. The statement must specify the transactions that have taken place in relation to the political donations account during the period beginning on the date of the opening of the account and ending on polling day and a certificate stating that all donations received were lodged to and debited from that account.

- The Act provides for disqualifications, offences and penalties for non-compliance.
- Copies of the prescribed forms are at Appendix 1 and 2.
- Tables that provide details of the spending limits that apply to each individual local electoral area within each local authority are at Appendix 3.

* *political purposes* means:

- to promote or oppose, directly or indirectly, the interests of a political party, or a member of a local authority, or

- to present, directly or indirectly, the policies or a particular policy of a political party, a member of a local authority or a third party, or
- to present, directly or indirectly, the comments of a political party, a member of a local authority, or a third party with regard to the policy or policies of another political party, member of a local authority, a third party or candidate at the election or at a plebiscite or campaign or otherwise, or
- 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 plebiscite or local political matter, or
- to promote or oppose, directly or indirectly, the election of a candidate at the 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 with regard to any matter connected with the election or the comments of a candidate with regard to the policy or policies of a political party or third party or of another candidate at the election or otherwise,
- otherwise to influence the outcome of the election or a plebiscite or campaign.

PART 1 – GENERAL

1.1 What spending limits will apply to candidates?

These limits are set out in section 12A(1) of the Act as amended by the *Local Government Reform Act 2014*. A sliding scale with three separate spending limits, based on the population within each individual local electoral area, will apply. A top limit of €15,350 will apply in the most populated areas, with limits of €13,600 and €11,500 to apply to candidates in other local electoral areas, depending on their population. The spending limits that apply in each individual local electoral area are included in the tables at Appendix 3.

1.2 What are the arrangements in relation to candidates of a political party?

The spending limits for local elections will apply to individual candidates in the first instance. Under section 12(1)(c) of the Act, candidates nominated by a political party will be deemed to automatically allocate 10% of their spending limit to the party's national agent. For example, a party candidate with a limit of €15,350 would be deemed to automatically allocate €1,535 for use by the party. Their effective limit would therefore be €13,815.

However, there is scope to vary the 10% figure upwards or downwards. Where an alternative percentage of a candidate's limit (other than 10%) is assigned to their political party, the Act provides that this be "*agreed in writing between the candidate and the national agent of the political party*".

The Act does not specify when the written agreement between the candidate and national agent should be made. However, it is advisable that this agreement be made as early as possible. Similarly, the Act does not preclude a re-negotiation of the agreed by written assignment.

Where a written agreement is made, it should clearly state the alternative percentage (other than 10%) and the amount assigned from the candidate to the national agent. It should be signed by **both** the candidate and the national agent. The total of the combined amounts assigned to the national agent and that retained by the candidate must not exceed the candidate's total spending limit. In submitting her or his statement of donations and expenditure after the election, a candidate must indicate if a written agreement was made. Where a written agreement was made, the candidate must include the alternative percentage and amount that was agreed. A copy of the written agreement does not have to be included with the statement of donations and expenditure submitted to the local authority. **Where relevant, a copy of the written agreement should be retained in the event of it being required by the local authority.**

Where no written agreement is made, the position will be that 10% of the candidate's spending limit is automatically apportioned to the national agent.

1.3 What is a ‘designated person’ and how can they incur expenditure?

A designated person is appointed by the national agent of the political party and can incur expenditure on behalf of the party within a local electoral area. Spending by the designated person comes from the portion of the spending limit that has been allocated by candidates to the national agent (i.e. the 10% automatically allocated to the party or the alternative percentage agreed in writing).

Section 12A(1)(c)(iii) of the Act provides that the amount of expenditure that the designated person is permitted to incur must be agreed in writing between the national agent and the designated person.

Subsection (3) of section 12A of the Act provides that the aggregate of election expenses which may be incurred by the national agent and designated person of a party on behalf of the party within a local electoral area may not exceed the sum of the amounts of election expenses for all candidates of that party in that local electoral area that have been allocated to the national agent.

For example, if a party has three candidates in a local electoral area where the candidate spending limit is €15,350, and no written agreements are made between the candidates and the national agent, the maximum expenditure that can be incurred on behalf of the party in the local electoral area by the designated person would be €4,605 (€1,535 x 3 candidates). It should again be noted that the designated person should have the written authorisation of the national agent to incur expenditure.

1.4 Summary of spending limit amounts

Local Electoral Area	Candidate Spending Limit	10% of Limit to be Allocated to National Agent (Political Party Candidates)	Effective Spending Limit (Political Party Candidates)
local electoral area with a population in excess of 35,000	€15,350	€1,535	€13,815
local electoral area with a population of between 18,001 and 35,000	€13,600	€1,360	€12,240
local electoral area with a population of 18,000 or less	€11,500	€1,150	€10,350

1.5 What is the period for which election expenses incurred have to be disclosed?

Section 12B of the Act specifies that the spending period be set by an order made by the Minister for Housing, Local Government and Heritage and must commence between 50 and 60 days before polling day, and end on polling day. Election spending incurred during this period must be disclosed by candidates. Expenditure for electoral purposes incurred during this period is subject to the spending limits already outlined.

The Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Period for Reckoning Election Expenses) Order 2024 (S.I. No. 135 of 2024) provided for the commencement of the spending period on 8 April 2024; it will end on polling day on 7 June 2024. Information on the spending period should be available from each local authority; a press release is also available on the website of the Department of Housing, Local Government and Heritage at www.gov.ie.

Expenses incurred in connection with the local elections before the commencement of the spending period have also to be accounted for in the election expenses statement which has to be furnished to the local authority by the candidate (see Part 4), if the expenses relate to property, goods or services for use at the election during the election spending period. For example, posters or leaflets ordered and paid for before the election spending period, but used during the election spending period, must be accounted for.

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 after the election period. This would include the removal of election posters (if removed after polling day). Where expenses were incurred on property, goods or services that were part-used during the election period, it will be necessary to account for the part that was used during the election period.

The publication of material on the internet which is not directly related to the local election period and predates this period does not need to be accounted for in the election expenses statement. This would include, for example, old press statements and publicity material that are still accessible on a website during the election spending period.

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 shown on the publication is before or after the election period, the advertisement is not regarded as an election expense.

1.6 What are election expenses?

Section 6 of the Act defines election expenses as all expenditure for electoral purposes incurred in connection with an election in order to: -

- (i) promote or oppose, directly or indirectly, the interests of a political party or to present the policies or a particular policy of a political party or the comments of a political party on the policy or policies of another political party or of one or more than one candidate at the election; or
- (ii) promote or oppose, directly or indirectly, the election of a candidate at the 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 on the policy or policies of a political party or of any other candidate at the election; or
- (iii) otherwise to influence the outcome of the election.

The following are the expenses referred to at (i), (ii) and (iii) above: -

(a) Advertising (whatever the medium used).

Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with 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 or a candidate at the election.

(h) Campaign workers.

Expenses in respect of that matter include payments to campaign workers, insurance and other costs.

1.7 What expenditure is excluded from the definition of election expenses?

Section 6 of the Act provides that the following expenses are not regarded as election expenditure for the purposes of disclosure in the election expenses statement: -

- (a) necessary travelling expenses incurred by a candidate or an assessor in fulfilling the **nomination requirements** for seeking election;
- (b) purchase of copies or parts of the **register of electors**;
- (c) the **reasonable living expenses**, (including accommodation), of a candidate or any person or persons working on behalf of a candidate on a voluntary basis;
- (d) any sum disbursed by any individual out of that 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;
- (e) expenses incurred in the provision of property, goods or services which were provided for a **previous election** and included in an election expenses statement furnished to the Standards in Public Office Commission or to a local authority in respect of a previous election;
- (f) benefits derived from -
 - (i) a **service rendered by an individual**, including the use of the individual's motor vehicle, on behalf of a candidate at a local election where the service provided is gratuitous and is not part of that individual's work carried out under a contract of employment or, where the individual is self-employed, in the course of the person's business or in the practice of the person's profession,

- (ii) **a service rendered** at a local election **by an individual in the employment of a political party** (whether remunerated out of the party's own resources or out of public funds) including the use of the individual's motor vehicle on behalf of a candidate of that party at the local election where the individual is not in receipt of any reward or benefit-in-kind other than his or her normal remuneration (including recoupment of expenses) in consideration of that service;
- (g) the **publication** in a newspaper, magazine or other periodical publication or the broadcast on radio or television of news, reports, articles, features, editorial or other comments including the publication of letters to the editor, where such publication or broadcast is effected in the same manner as that of other material relating to issues of public interest or concern and the newspaper, magazine or other periodical publication is not published for the purpose of promoting the interests of a political party or a candidate at the election; and
- (h) radio and television **broadcasts** on behalf of a political party or a candidate at an election.

In relation to the foregoing, the following points should also be noted: -

- the **reasonable living expenses** of a candidate or any persons working on a **voluntary** basis on behalf of that candidate includes expenditure on refreshments and other minor out of pocket expenses. 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. It is expected that candidates will exercise reasonable control over this expenditure;
- expenses incurred in relation to **paid election workers** (for example, poster erectors) who are not in the employment of a political party, for refreshments and other minor out of pocket expenses are regarded as election expenses;
- any reward or benefit in kind (for example, the payment of extra duties allowances) to persons in the **employment of a political party** which are in addition to the person's normal remuneration are election expenses;
- **travel (including petrol/diesel), accommodation costs and telephone charges** incurred by any person connected to a candidate's election campaign are deemed to be election expenses where those costs or charges are reimbursed to the person. Such costs and charges incurred by a person in the employment of a political party will not be regarded as election expenses when that person is rendering a service in relation to the election;

- the use of offices which are owned by a political party and 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 cost of heat, light, telephones, etc. incurred for electoral purposes at such offices during the election period **are** election expenses;
- the transmission of a broadcast is not regarded as an election expense. This exclusion does not apply to other matters connected to a broadcast such as production facilities which would be an election expense;
- the services of an accountant or other person, who is engaged for the specific purpose of assisting compliance with the requirements of the Act are not regarded as an election expense;
- Section 6 of the Act refers specifically to an individual and to the use of an individual's motor vehicle. Where this service is provided free of charge, and is not part of that individual's work, or part of a contract of employment etc., it is not deemed to be an election expense. However, 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;
- Certain expenses may have to be incurred on a candidate's behalf in order to facilitate her/his participation in the election process or an understanding of the relevant legislation. These may **not** be regarded as being part of a candidate's or a political party's election spending. Examples might include -
 - additional childcare costs,
 - cost of work replacements,
 - leave of absence with pay,
 - loan interest and bank charges,
 - costs associated with meetings convened to familiarise election participants with the requirements of the electoral legislation (e.g., room hire, documents, refreshments, travel).

1.8 Election Expenses which are met out of Public Funds

Arising from the judgment in *Kelly v. Minister for the Environment & Ors* [reference: 2002 4 I.R. 191], 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 election expenses at their full commercial value.

It will be a matter for the candidate, in consultation with the provider of the property, services or facilities, to determine the value of the usage for electoral purposes and to account for this in the candidate's election expenses statement.

Some candidates at the election who are already public representatives may be required to communicate with their constituents during the election period, for example, local authority members 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. If, during the election period, such materials are used 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.

It is the interpretation of these Guidelines that where a new enquiry is raised with a candidate (i.e., an enquiry which had not been raised with the candidate prior to the election) while he/she is canvassing and facilities the cost of which are met out of public funds are used for the purposes of responding to the enquiry, the 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 would include, for example, material issued by a member of the Oireachtas in support of a local election candidate.

1.9 Expenditure in connection with the European Parliament Elections

The 2024 local elections will be held in conjunction with the European Parliament elections. Promotion by a local election candidate of a candidate or political party in connection with the European Parliament election in election material or a newspaper advertisement may not occur unless the authority of the European candidate's election agent or the national agent of the political party has been obtained by the local election candidate or whoever (e.g. Director of Elections) is incurring the expenditure on behalf of that candidate in question.

Separate guidelines in respect of the European Parliament Elections 2024, have issued from the Standards in Public Office Commission, and are available on their website at www.sipo.gov.ie.

Where a local election candidate mentions a European election candidate in their promotional literature, this will be regarded as promoting the candidacy of the European election candidate and also as expenditure incurred on behalf of that candidate. Likewise, where a European election candidate mentions a local election candidate in their promotional literature, this is also considered as expenditure incurred on behalf of the local election candidate.

A local election candidate, Director of Elections, etc., who intends to include a reference to a European election candidate in local election promotional material, advertising, etc., must be authorised to do so by the European election candidate's election agent or the national agent of the European election candidate's political party. Likewise, where the European election candidate intends to promote a local election candidate in a local electoral area in their promotional literature, this should be authorised by the local election candidate in question.

A person who incurs expenditure on behalf of a European election candidate without being authorised to do so, may be guilty of an offence.

Where a European election candidate is featured in local election material or advertising which is used during the election period, the extent to which he/she is featured should be used as a basis for calculating the amount of expenses deemed to have been incurred on behalf of the European election candidate. If the amount deemed to have been incurred is less than €126.97 and has been borne by the local election candidate it will be regarded as a minor expense and should be accounted for as such by the European election candidate (please refer to the SIPO guidelines for the 2024 European Parliament Elections). If the expenditure exceeds €126.97 it will have to be accounted for in the Election Expenses Statement furnished to the Standards in Public Office Commission by the election agent or national agent who authorised the election expense.

Likewise, if a European election candidate includes a reference to a local election candidate, the extent to which he/she is featured should be used as a basis for calculating the amount of expenses deemed to have been incurred on behalf of the local election candidate. If the value of the expenditure is less than €126.97, and is borne by the European election candidate, it will be regarded as a minor election expense, and should be treated as such when the local election candidate is submitting their election expenses statement to the relevant local authority.

PART 2 – ELECTION EXPENDITURE INCURRED BY A CANDIDATE

2.1 Who can incur election expenses on behalf of a candidate at a local election?

The candidate is responsible for expenditure they incur including expenditure by any person authorised by the candidate to incur expenditure on their behalf. See paragraph 2.3 below.

2.2 Is it necessary for the candidate to appoint an election agent?

No. However a candidate can appoint an election agent under article 26 of the *Local Elections Regulations 1995* (S.I. No. 297 of 1995).

2.3 Can the national agent or a designated person of a political party (including national agent and an election agent at a European election) incur expenses on behalf of a candidate at a local election?

Yes, if authorised by the candidate. Such expenditure incurred **on behalf of the candidate** must be disclosed in the candidate's statement of election expenses. Vouchers should be supplied to the candidate for the expenditure incurred.

Other expenditure incurred by a national agent or designated person should be included in the statements of the national agent or designated person. Certain requirements in relation to how for this expenditure can be incurred, and the spending limits that apply, are outlined in paragraphs 1.3 and 1.4.

2.4 Can a candidate incur expenditure on behalf of a political party at a local election?

Yes, if authorised by the national agent or designated person. Such expenditure should be included in the statement of election expenses made by the national agent or designated person. Vouchers should be supplied to the national agent or designated person for the expenditure incurred. See also, paragraph 1.9 concerning the European elections.

2.5 Can a candidate authorise another person to incur expenditure on his or her behalf at a local election?

Section 6(5) of the Act provides that a candidate may authorise another person to incur expenditure or make payments on their behalf in respect of election expenses. Such expenditure must be included in the candidate's election expenses statement.

Section 6 of the Act provides that expenses incurred at a local election by a body connected to a candidate are deemed to be expenses incurred on behalf of that candidate.

2.6 How is expenditure incurred by a body on behalf of a candidate during a local election treated?

Section 6(6) of the Act provides that expenses incurred at a local election by a body shall be deemed to be incurred on behalf of a candidate provided that the body: -

- (a) was established by, or on behalf of a candidate for the purposes of incurring election expenses or making payments in respect of such expenses; or
- (b) is effectively controlled by a candidate or is or appears to be so connected with or associated with a candidate that a reasonable person would believe that it is controlled or substantially influenced by that candidate.

Organisations which are affiliated to a political party, will for the purposes of section 6(6) of the Act be regarded as connected or associated with that political party. By extension, these organisations will be regarded as being connected or associated with a candidate for the purposes of election expenses incurred on behalf of that candidate at a local election and the expenses incurred **must be accounted for by the candidate**.

An ad-hoc body which is established with the candidate's authorisation to promote, directly or indirectly, a candidate at a local election or to solicit votes for that 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 local election will also be regarded, for the purposes of section 6(6) of the Act, as being connected or associated with that candidate. If the candidate has not given their authorisation, then the body is subject to section 6(7) of the Act – see paragraph 2.7 below.

An example of an ad-hoc body of this nature would be a group of business-people, a trade union, lobby group or residents in a particular area promoting a candidate by erecting posters and advertisements or other publicity material for that candidate during a local election campaign, etc.

2.7 Can persons who are unconnected with a candidate incur expenses on behalf of that candidate at a local election?

It may transpire that persons, who do not have any obvious connection or association with a candidate, may incur election expenses on behalf of that candidate without the permission of the candidate in question. In accordance with section 6(7) of the Act, any person who is not a candidate or a person authorised by the candidate and who proposes to incur expenses on behalf of the candidate must furnish the following details in writing to the local authority concerned: -

- (i) the name, address and description of the person proposing to incur the expenses;
- (ii) a statement of the nature, purpose and estimated amount of such expenses; and

- (iii) an indication of the person's connection, if any, with any party or candidate at the local election.

Any person who incurs election expenses on this basis is required to furnish an election expenses statement to the local authority. Failure to furnish this statement is an offence under section 21 of the Act.

2.8 How are items provided free of charge or below commercial price to a candidate treated?

Section 6(2) of the Act provides that if property, goods or services are provided to a candidate at a local election without payment or other commercial consideration or at a price which is less than the commercial price, the provision of these items shall be deemed to be an election expense, and to have been provided at the commercial price and shall be accounted for accordingly.

In relation to the supply of property, goods or services and the lending of property or goods, section 2(1) of the *Electoral Act 1997* defines commercial price as: -

- (a) where the person by whom the property or goods are supplied or lent or the service is supplied carries on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service, the lowest price or consideration charged by the person for the supply or lending in the normal course of business of an equivalent amount of property or goods of the same kind or for the supply of a service of the same kind and to the same extent (allowance being made for any discount which is normally given by the person in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service; and
- (b) where a person by whom the property or goods are supplied or lent or the service is supplied does not carry on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service of the same kind, the lowest price or consideration for which an equivalent amount of property or goods of the same kind may be purchased or taken on loan or a service of the same kind and to the same extent may be procured in the normal course of business (allowance being made for any discount which is normally given by the person in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service from a person who carries on such a business.

2.9 Is evidence of expenses incurred on behalf of a candidate needed?

The Act does not provide that vouchers of expenditure be submitted with the statement of expenses. However, such vouchers should be kept to assist in the making of the statement. Section 13(3) states that it is the duty of everybody who has to furnish a statement to keep such records as are necessary for the purpose of furnishing the statement and making a statutory declaration. A local authority is empowered to make enquiries for the purposes of its duties under the Act and may seek to see expenditure vouchers.

2.10 Who can place notices and advertisements supporting or opposing a candidate at a local election?

Section 6(9) of the Act provides that any advertisement or notice in relation to a local election purporting to promote or oppose, directly or indirectly, the interests of a candidate at a local election must not be published in a newspaper, magazine or other periodical publication unless it is at the request of a candidate at the election or a person authorised in writing by the candidate including an election agent or national agent at the European election or the person has informed the local authority of their intention to incur expenditure and produces to the publisher of the newspaper, magazine or other periodical publication a certificate from a local authority that the person has complied with section 6(7) of the Act.

This limitation shall not be construed to prevent or restrict: -

- (a) the lawful publication of any matter in relation to a local election in a newspaper or other publication;
- (b) the broadcast of such matter by radio or television; or
- (c) the lawful expression of opinion on any matter of public interest by any person.

2.11 How are contracts made by, or on behalf of, a candidate treated?

Section 10 of the Act requires that any contract (including a contract of employment and whether in writing or otherwise) by which expenses at a local election exceeding €634.87 in value are incurred by, or on behalf of, a candidate at the local election must be made by the candidate. Such contracts will not be enforceable against the candidate unless so made.

2.12 What is the period for making claims against a candidate in relation to election expenses?

In accordance with section 11 of the Act, every claim relating to election expenses against a candidate must be delivered to the candidate on, or before, the forty-fifth day after polling day at the local election. If a claim which relates to election expenses is not delivered within that forty-five day period, it shall not be paid and will not be enforceable against the candidate.

It is suggested that candidates or persons authorised by them should notify suppliers, etc., of the forty-five day claim period when placing orders for the provision of property, goods or services for use at the election.

2.13 How are disputed claims relating to election expenses treated?

Section 12 of the Act provides that if a candidate disputes any claim delivered to them within the forty-five day period for making claims, the person who has made the claim may apply to a court of competent jurisdiction for an order for payment of the claim and the court may, on being satisfied that the claim should be paid, make an order for payment and specify the amount which is payable. The amount of the disputed payment must be included in the donation/election expenses statement.

If an order for payment of a claim relating to an election expense is made by a court after an election expenses statement has been furnished to the local authority, the candidate must, not later than seven days after the date of the order, furnish to the local authority a copy of the court order together with a statement of the sum payable under the order. These papers will be associated with the statement furnished to the local authority.

PART 3 – DONATIONS

3.1 Are the donation requirements for successful and unsuccessful candidates the same?

No. A successful candidate is subject to an annual donation disclosure regime by virtue of being an elected member. Following a local election, a successful candidate is only required to make an expenditure return. Separate guidance documentation is available from the council in relation to the annual donation disclosure requirements for councillors.

An unsuccessful candidate, in addition to an expenditure return and statutory declaration is required to make a return of any donations (either a single donation or an aggregate of donations) received in excess of €600. These returns must be accompanied by details of political donation accounts – see 3.8 below.

3.2 What is a donation?

A “donation” means any contribution given for political purposes by any person (whether or not the person is a member of a political party) to a candidate at a local election or a member of a local authority, political party or third party in connection with an election, plebiscite or campaign which is accepted in whole or in part by or duly on behalf of a candidate. Donations which exceed €600 must be disclosed in the statement to be made by an unsuccessful candidate.

A “person” includes an individual, a body corporate and an unincorporated body of persons. A body corporate and any subsidiary thereof is deemed to be one person.

3.3 What does a donation include?

A donation includes all or any of the following: -

- (i) any donation of money;
- (ii) any donation of property or goods;
- (iii) any conferring of the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods;
- (iv) any supply of services without payment or other consideration therefor;
- (v) any difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods or the supply of any service where the price, fee or other consideration is less than the commercial price; or
- (vi) in the case of a contribution made by a person in connection with an event organised for the purpose of raising funds for a candidate at a local election, the

proportion, attributable to that contribution, of the net profit deriving from the event.

3.4 What is not regarded as a donation?

A donation does not include the following: -

- (i) expenditure items [(a) to (h)] listed in paragraph 1.7 on page 13; or
- (ii) any election expenses incurred by or on behalf of a political party by a national agent or designated person on behalf of a candidate authenticated by the political party at an election, other than a donation of money.

3.5 Disclosure of donations exceeding €600

Unsuccessful candidates will be required to disclose each donation over €600 received at the election in the donations/election expenses statement to be furnished within 90 days after the election. Donations from the same person at the same election must be aggregated and disclosed if the total exceeds €600.

3.6 Prohibited donations

Acceptance of an **anonymous donation** exceeding a value of €100 is prohibited. A donation is anonymous if a candidate does not know the name and address of the donor.

A candidate is also prohibited from accepting a donation, or donations, from the same person in the same calendar year valued **in excess of €1,000**. This limit does not apply to the provision of a constituency office to an individual.

A candidate may not accept any donation from an individual (other than an Irish citizen) who resides outside the island of Ireland or from a company which does not keep an office in the island of Ireland from which the carrying on of one or more of its principal activities are directed. These are known as **foreign donations**.

Furthermore, a candidate is prohibited from accepting a cash donation of an amount which exceeds €200.

3.7 Corporate donations

Donations given by a corporate donor to a member of a local authority, local election candidate, political party or third party cannot be accepted if they exceed **€200**, unless the corporate donor is registered with the Standards in Public Office Commission.

A donation above **€200** from a registered corporate donor must also be accompanied by a statement that the making of the donation was approved by the members, shareholders or trustees of the donating body. The form for making this statement is provided by the Standards in Public Office Commission. The statement must be accompanied by a statutory declaration from the donor.

Donations made by the same corporate donor to a given recipient over a calendar year are aggregated. If the corporate donor is not registered and the donation is not approved, then no more than **€200** should be accepted from the same corporate donor in the same year.

Definition of ‘corporate donor’

Section 19A of the Act provides that: -

“ ‘corporate donor’ means -

- (j) a body corporate,
- (ii) an unincorporated body of persons, or
- (iii) a trust,

which makes a donation, and for the purpose of this definition a body corporate and any subsidiary thereof shall be deemed to be one person”.

Bodies covered by the definition

This definition encapsulates all incorporated and unincorporated bodies, including companies, trade unions, trusts, partnerships, societies, associations, clubs and non-governmental organisations.

The definition applies to all bodies other than natural persons. The definition therefore does not include sole traders.

3.8 What should a candidate do if they receive a prohibited donation?

If a prohibited donation as described in paragraphs 3.6 and 3.7 above is received by a candidate, they must do the following: -

- (a) A donation which is received and which is prohibited because it is an anonymous donation must be notified and returned to the local authority within 14 days. Donations made through online fundraising services will not be considered to be anonymous where the name and address of the donor are known to the candidate;
- (b) In the case of a donation, a cash donation or a corporate donation which is received and which is prohibited because its value is over the limit, the candidate must, within 14 days, 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 local authority, if required. Alternatively, the candidate may return the donation or that part of it which is over the limit to the local authority;

- (c) A donation which is received and which is prohibited because it is a foreign donation must similarly be notified by the candidate to the local authority within 14 days and must be remitted to the authority. As an alternative, the candidate may return the donation to the donor and keep a written record of that return for the purpose of its being furnished to the authority, if required.

Failure to notify, remit or return, as appropriate, a prohibited donation is an offence.

3.9 Political Donation Accounts

A candidate* at a local election who receives, in any particular year, a monetary donation in excess of €100 must open an account in a financial institution in the State and lodge that and any other monetary donations received to that account. If that candidate is unsuccessful at the election, the donation/election expenses statement (see Part 4 of this document) returned to the local authority must be accompanied by a statement from the institution specifying the transactions that have taken place in relation to the account during the period beginning on the day of opening of the account and ending on polling day **and** a certificate stating that all donations received were lodged to the account and that monies debited from the account were used for political purposes. A copy of the certificate and statutory declaration form is attached at Appendix 2.

Successful candidates are not required to make any statement in relation to donations or political donation accounts in respect of the election but are required to make an annual statement by 31 January in each year; separate guidance documentation is available from the local authority.

* The Act provides that a candidate means a person who, on or before the date of the making of the order appointing polling day in relation to an election is declared by himself or herself or by others to be a candidate at the election.

3.10 Donations by Intermediaries

An intermediary is “*a person who makes a donation on behalf of another person*”. An intermediary must inform the recipient in writing that the donation is being made on behalf of another person and provide the name, description and postal address of the person on whose behalf the donation is being made. It is an offence for an intermediary to fail to provide this information. This provision is contained in section 19BC of the Act.

PART 4 – STATEMENT OF DONATION AND ELECTION EXPENSES AND STATUTORY DECLARATION

4.1 What is a donation/election expenses statement?

Section 13 of the Act requires that a written statement of all election expenses* (whether paid or not) incurred in relation to a local election must be furnished in person by a candidate to a local authority within 90 days after polling day at that election (i.e. on or before 5 September 2024). An unsuccessful candidate must also provide details of each donation over €600 received, to meet the election expenses.

The Act provides that the election expenses statement must be accompanied by a statutory declaration to be made by the candidate. A copy of the statement of election expenses and statutory declaration form, to be completed by candidates, is attached at Appendix 1.

Section 19D(2) of the Act requires that a candidate at a local election who receives, in any particular year, a monetary donation in excess of €100 must open an account in a financial institution in the State and lodge that and any other monetary donations received to that account. If that candidate is unsuccessful at the election, the donation/election expenses statement must be accompanied by a statement from the institution specifying the transactions that have taken place in relation to the account during the period beginning on the polling day order and ending on polling day **and** a certificate stating that all donations received were lodged to the account and that monies debited from the account were used for political purposes. A copy of the certificate and statutory declaration form to be completed by unsuccessful candidates is attached at Appendix 2.

* Expenses incurred by persons authorised to incur expenses on behalf of a candidate (as per paragraph 2.5) must be included in the expenses statement of all candidates. Similarly, any expenses incurred by an organisation (a subsidiary of a political party or otherwise) connected with a candidate must be included in the statements of all candidates (paragraph 2.6).

4.2 What is a statutory declaration?

In a statutory declaration, the candidate declares that, to the best of their knowledge and belief, the statement is correct in every material respect and that they have taken all reasonable action in order to be satisfied as to the accuracy of the statement. The declaration must be witnessed by a Commissioner for Oaths, a Notary Public, a Peace Commissioner or a Practising Solicitor.

4.3 Where should a donation/election expenses/political donation account statement and statutory declaration be delivered?

They should be furnished in person to the local authority to which the candidate sought election.

4.4 Do candidates have to keep records of expenditure?

Section 13(3) of the Act requires that it is the duty of every candidate who furnishes a donation/election expenses statement and makes a statutory declaration to make such enquiries and maintain such records as are necessary for the purpose of furnishing the statement and making the statutory declaration. A local authority is empowered to make such enquiries as it considers appropriate and may require any person to furnish any information, document or thing in the possession or procurement of the person which the local authority may require for the purposes of its duties under the Act. This includes documentation relating to donations, election expenses statements etc.

4.5 What does the local authority do with the donation/election expenses statements and statutory declarations furnished to it?

Section 14 of the Act provides that the local authority must give a copy of each donation/election expenses statement and statutory declaration to each member of the local authority. Every statement and declaration will be available for public inspection and copying at the offices of the local authority.

If a donation/election expenses statement contains a minor error or omission, section 18 of the Act provides that the local authority shall furnish details of the error or omission to the candidate who furnished the statement. The candidate will have fourteen days in which to correct the error or omission. When a donation/election expenses statement has been corrected or made good, the local authority will give a copy of the amended statement to each member of the local authority and make it available for inspection.

Section 19 of the Act provides that local authorities include in their annual reports the aggregate details of election expenditure in respect of each candidate as well as details of donations received. This information will be included in the annual report of the local authority for 2024, when published.

Political donation account statements and certificates are retained by the local authority and their contents are not disclosed unless ordered by the Courts or disclosure is required in connection with an investigation being undertaken by the local authority.

4.6 What happens if a candidate dies before a donation/election expenses statement is lodged?

Section 13(4) of the Act provides that if a candidate dies at any stage of the election including after the close of poll and before a donation/election expenses statement has been furnished to a local authority no statement need be furnished.

PART 5 – DISQUALIFICATIONS AND PENALTIES

5.1 What happens if a candidate exceeds the spending limits at a local election?

Under section 21(3A) of the Act, a candidate at a local election shall be guilty of an offence if he or she directly, or through any other person, incurs election expenses in excess of the relevant spending limit.

Section 21(5)(a)(ii) provides for penalties for breaching the spending limits. A person who infringes the spending limits is liable on conviction on indictment to a fine of up to €25,000 or to a term of imprisonment of up to 3 years or to both the fine and imprisonment.

Section 20(5) of the Act provides for the disqualification from membership of a local authority for a candidate who breaches the spending limits. This is in addition to any penalty that a court may impose. The disqualification in such a case will apply and have effect for the remainder of the term in office of the members of that authority.

5.2 What happens if a candidate submits a false or misleading declaration?

Subsection (4) of section 20 of the Act provides that where an unsuccessful candidate or an elected member of a local authority furnishes to the authority concerned a statement of election expenses under section 13 of the Act which to that person's knowledge is false or misleading in a material respect, the authority concerned may bring summary proceedings against that person for making a false or misleading declaration under the *Statutory Declarations Act 1938*.

Subsection (5) of section 20 provides that if a person is convicted of an offence following proceedings initiated under subsection (4), in addition to any penalty imposed by the court, the person shall be disqualified for membership of any local authority and the disqualification will apply and have effect for the remainder of the term in office of the members of the local authority concerned.

5.3 What happens to an elected member who does not furnish an election expenses statement and statutory declaration within 90 days of polling day?

Subsection (2) of section 20 of the Act provides that where an elected member fails to furnish an election expenses statement and statutory declaration to a local authority within 90 days after polling day, he or she will be suspended from membership of the local authority for 7 days or lesser period until the statement and statutory declaration is provided. If the statement and statutory declaration is not provided within that 7 day period, the elected member will be disqualified from membership, including co-option, by any local authority, until the next local elections. The elected member's name will be included in a notice to be published by the local authority in the local newspapers.

If an elected member furnishes a statement or statutory declaration which to the member's knowledge is false or misleading in a material respect, the member may be

prosecuted by the local authority under the *Statutory Declarations Act 1938*. If convicted the disqualification referred to in paragraph 5.2 will apply.

If an offence relates to the failure to furnish an election expenses statement to the local authority, section 21(5)(b) of the Act provides that the person concerned will be guilty of a further offence on every day on which the failure continues after such conviction. For each such offence, that person is liable, on summary conviction, to a fine not exceeding €126.97. This provision also applies to a conviction in relation to the failure to furnish a certificate or statement in respect of a political donations account.

5.4 What are the offences and penalties relating to political donation accounts?

Section 21(4A) of the Act provides that if a person fails to furnish a statement of an institution or a certificate, they shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding €1,904.61. A person who furnishes a false or misleading statement shall be liable, on conviction on indictment, to a fine not exceeding €25,000 or to imprisonment for a period not exceeding three years or both.

5.5 What are the offences and penalties relating to prohibited donations?

Section 21(4B) of the Act provides that if a candidate fails to notify the local authority of the receipt of a prohibited donation or fails to remit to the local authority or the donor the donation or part of the donation, he/she shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding €1,904.61.

5.6. What are the offences relating to the publisher of a newspaper, magazine or other periodical publication?

Section 21(4) of the Act provides that a publisher of a newspaper, magazine or other periodical publication is guilty of an offence if he/she publishes an advertisement or notice in relation to a local election, purporting to promote or oppose the interests of a political party or a candidate at that election, at the request of any person other than the national agent or designated person of a political party or a candidate, a person authorised in writing by that agent, or person or candidate at the election, unless the person who requested the publication of the advertisement or notice produces to the publisher a certificate from a local authority.

Appendix 1

Statement of Donations and Election Expenses

**STATEMENT OF DONATIONS AND ELECTION EXPENSES AT THE LOCAL
ELECTIONS ON (insert date)**

IN ACCORDANCE WITH SECTION 13 OF THE

**LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT
1999**

STATEMENT BY CANDIDATE

1. Name of Candidate

_____ **Political Party (if any)** _____

2. Address

3. Contact (telephone/fax/email)

4. Local authority and local electoral area

Local authority _____

Local electoral area _____

5. Assignment of spending limit from a candidate to the national agent of a political party (this part only applies to candidates of a political party)

For a candidate of a political party, section 12A(1)(c)(i) of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 allows for the national agent of a political party to incur 10% of the amount of the election expenses which that candidate is entitled to incur at that election, or such alternative percentage of the amount as may be agreed in writing between the candidate and national agent of the political party.

- (a) Was a written agreement made between the candidate and national agent to agree that an alternative percentage (other than 10%) of the candidate's election expenses be incurred by the national agent (Yes / No)**

(b) Where a written agreement was made, please include details of the alternative percentage and amount agreed in writing between the candidate and national agent

% _____ € _____

Note: Where relevant, a copy of the written agreement made between a candidate and the national agent should be retained in the event of it being required by the local authority.

6. Expenditure

Expenditure Items	Cost €
(a) Advertising (whatever the medium used). Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.	
Subtotal 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.	
Subtotal Publicity:	
(c) Election Posters. Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.	
Subtotal Election Posters:	

Expenditure Items	Cost €
<p>(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.</p>	
<p>Subtotal Other Election Material:</p>	
<p>(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.</p>	
<p>Subtotal Office and Stationery:</p>	
<p>(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.</p>	
<p>Subtotal Transport and Travel:</p>	
<p>(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 or a candidate at the election.</p>	

Expenditure Items	Cost €
Subtotal Market Research:	
(h) Campaign Workers. Expenses in respect of that matter include payments to campaign workers, insurance and other costs.	
Subtotal Campaign Workers:	
TOTAL ELECTION EXPENSES INCURRED:	

7. Source of Income to Meet Expenditure

Funds used to meet election expenses	€
Own Resources	
Other Resources	

8. Donations Exceeding €600 (TO BE COMPLETED BY UNSUCCESSFUL CANDIDATES)

List details of individual donations exceeding a value of €600, or an aggregate value of €600 from the same person in connection with the local election and used to meet election expenses.				
Value of Donation €	Nature of Donation	Name of Donor	Description of Donor	Postal Address of Donor

9. Statutory Declaration

THE FOLLOWING STATUTORY DECLARATION MUST BE MADE BY THE CANDIDATE

I do solemnly and sincerely declare that the above 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. I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Signed[candidate]

Declared before me.....[*name in capitals*] a [notary public] [commissioner for oaths] [peace commissioner] [practicing solicitor] by[*name of candidate*]

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.[*passport number*] 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.[*identity card number*] 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.(document equivalent to a passport) [*passport number*] 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.[*document number*] issued on[*date of issue*] by the Minister for Justice

or

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

at..... [*place of signature*]

this.....day of[*date*]

.....
[*signature of witness*]

PENALTIES

A person who knowingly makes a false or misleading statutory declaration is liable on conviction to a fine not exceeding €3,000 or imprisonment for a term not exceeding six months or both.

Appendix 2

Political Donations Account Statement: Certificate and Statutory Declaration

LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999

CERTIFICATE TO ACCOMPANY STATEMENT

**FROM A FINANCIAL INSTITUTION OF A POLITICAL DONATIONS ACCOUNT
FROM A CANDIDATE AT A LOCAL ELECTION**

THIS CERTIFICATE IS NOT FOR PUBLIC DISPLAY

Name of candidate	
Address	
Local authority	

I hereby declare that a donation for political purposes exceeding €100 and subsequent donations received by me during the year (insert year) were lodged to the following political donations account, a statement of the account for which is attached, and that all amounts debited (excluding charges by the institution) were used for political purposes.

Account number	
Financial institution address	
Date account opened	

Signed: _____ Date: _____

Statutory Declaration

I do solemnly and sincerely declare that the above 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. I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Signed

Declared before me.....[*name in capitals*] a [notary public]
[commissioner for oaths] [peace commissioner] [practicing solicitor] by
.....[*name of local election candidate*]

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.[*passport number*] 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.[*identity card number*] 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.(*document equivalent to a passport*) [*passport number*]
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.[*document number*] issued on[*date
of issue*] by the Minister for Justice

or

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

at..... [place of signature]

this.....day of[*date*]

.....
[signature of witness]

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

PENALTIES

A person who knowingly makes a false or misleading statutory declaration is liable on conviction to a fine not exceeding €3,000 or imprisonment for a term not exceeding six months or both.

Appendix 3

Spending Limits by Local Authority and Local Electoral Area

Local Authority / Local Electoral Area	No. of Members	Population (2022 census)	Candidate Spending Limit 2024 Local Elections
Carlow	18	61,968	
Carlow	7	25,168	€13,600
Muinebeag	5	16,575	€11,500
Tullow	6	20,225	€13,600
Cavan	18	81,704	
Cavan - Belturbet	6	27,515	€13,600
Bailieborough - Cootehill	6	26,209	€13,600
Ballyjamesduff	6	27,980	€13,600
Clare County	28	127,938	
Ennis	7	33,952	€13,600
Ennistymon	4	18,052	€13,600
Killaloe	5	21,871	€13,600
Kilrush	5	22,289	€13,600
Shannon	7	31,774	€13,600
Cork City	31	224,004	
Cork City North-East	6	44,235	€15,350
Cork City North-West	6	42,306	€15,350
Cork City South-Central	6	41,000	€15,350
Cork City South-East	6	45,400	€15,350
Cork City South-West	7	51,063	€15,350
Cork County	55	360,152	
Bandon - Kinsale	6	40,387	€15,350
Bantry - West Cork	4	24,030	€13,600
Carrigaline	6	39,145	€15,350
Cobh	6	37,214	€15,350
Fermoy	6	38,935	€15,350
Kanturk	4	26,577	€13,600
Macroom	6	39,847	€15,350
Mallow	5	31,507	€13,600
Midleton	7	49,539	€15,350
Skibbereen – West Cork	5	32,971	€13,600
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Donegal	37	167,084	
Buncrana	5	22,618	€13,600
Carndonagh	4	17,736	€11,500
Donegal	6	27,924	€13,600
Glenties	6	25,152	€13,600
Letterkenny	7	32,266	€13,600
Lifford-Stranorlar	6	26,863	€13,600
Milford	3	14,525	€11,500
Dublin City	63	592,713	
Artane-Whitehall	6	52,137	€15,350
Ballyfermot-Drimnagh	5	48,563	€15,350
Ballymun-Finglas	6	56,305	€15,350
Cabra-Glasnevin	7	63,073	€15,350
Clontarf	6	56,957	€15,350
Donaghmede	5	47,080	€15,350
Kimmage-Rathmines	6	59,788	€15,350
North Inner City	7	74,708	€15,350
Pembroke	5	45,663	€15,350
South East Inner City	5	43,586	€15,350
South West Inner City	5	44,853	€15,350
Dún Laoghaire-Rathdown	40	233,860	
Blackrock	6	34,280	€13,600
Dundrum	7	31,861	€13,600
Dun Laoghaire	7	46,603	€15,350
Glencullen-Sandyford	7	48,568	€15,350
Killiney-Shankill	7	39,352	€15,350
Stillorgan	6	33,196	€13,600
Fingal	40	330,506	
Balbriggan	5	40,476	€15,350
Blanchardstown-Mulhuddart	5	40,022	€15,350
Castleknock	6	47,149	€15,350
Howth-Malahide	7	69,960	€15,350
Ongar	5	43,905	€15,350
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Rush-Lusk	5	40,255	€15,350
Swords	7	48,739	€15,350
Galway City	18	84,414	
Galway City Central	6	29,705	€13,600
Galway City East	6	28,091	€13,600
Galway City West	6	26,618	€13,600
Galway County	39	193,323	
Athenry-Oranmore	7	35,105	€15,350
Ballinasloe	6	29,855	€13,600
Conamara North	4	18,053	€13,600
Conamara South	5	23,345	€13,600
Gort-Kinvara	5	25,923	€13,600
Loughrea	5	25,498	€13,600
Tuam	7	35,544	€15,350
Kerry	33	156,458	
An Daingean	3	14,971	€11,500
Castleisland	4	18,033	€13,600
Kenmare	6	27,161	€13,600
Killarney	7	31,086	€13,600
Listowel	6	29,285	€13,600
Tralee	7	35,922	€15,350
Kildare	40	247,774	
Athy	5	28,641	€13,600
Celbridge	4	22,718	€13,600
Clane	5	31,210	€13,600
Kildare	5	29,759	€13,600
Leixlip	3	16,755	€11,500
Maynooth	5	35,202	€15,350
Naas	7	46,011	€15,350
Newbridge	6	37,478	€15,350
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Kilkenny	24	104,160	
Callan-Thomastown	6	26,818	€13,600
Castlecomer	6	24,863	€13,600
Kilkenny	7	29,653	€13,600
Piltown	5	22,826	€13,600
Laois	19	91,877	
Borris-in-Ossory - Mountmellick	6	26,452	€13,600
Graigucullen - Portarlington	6	30,822	€13,600
Portlaoise	7	34,603	€13,600
Leitrim	18	35,199	
Ballinamore	6	10,879	€11,500
Carrick-On-Shannon	6	12,634	€11,500
Manorhamilton	6	11,686	€11,500
Limerick City and County	40	209,536	
Adare - Rathkeale	6	29,311	€13,600
Cappamore - Kilmallock	7	36,500	€15,350
Limerick City East	7	39,653	€15,350
Limerick City North	7	36,385	€15,350
Limerick City West	7	38,654	€15,350
Newcastlewest	6	29,033	€13,600
Longford	18	46,751	
Ballymahon	6	17,922	€11,500
Granard	5	11,500	€11,500
Longford	7	17,329	€11,500
Louth	29	139,703	
Ardee	6	27,034	€13,600
Drogheda Rural	4	19,845	€13,600
Local Authority / Local Electoral Area	No. of Members	Population	Candidate Spending Limit 2024 Local Elections

		(2022 census)	
Drogheda Urban	6	28,537	€13,600
Dundalk-Carlingford	6	26,092	€13,600
Dundalk South	7	38,195	€15,350
Mayo	30	137,970	
Ballina	6	25,858	€13,600
Belmullet	3	12,683	€11,500
Castlebar	7	32,080	€13,600
Claremorris	6	29,336	€13,600
Swinford	4	18,066	€13,600
Westport	4	19,947	€13,600
Meath	40	220,826	
Ashbourne	6	33,516	€13,600
Kells	7	34,575	€13,600
Laytown-Bettystown	7	40,660	€15,350
Navan	7	39,294	€15,350
Ratoath	7	39,326	€15,350
Trim	6	33,455	€13,600
Monaghan	18	65,288	
Ballybay-Clones	5	18,421	€13,600
Carrickmacross-Castleblayney	6	23,469	€13,600
Monaghan	7	23,398	€13,600
Offaly	19	83,150	
Birr	6	27,004	€13,600
Edenderry	6	25,188	€13,600
Tullamore	7	30,958	€13,600
Roscommon	18	70,259	
Athlone	6	21,130	€13,600
Boyle	6	24,421	€13,600
Roscommon	6	24,708	€13,600
Local Authority / Local Electoral Area	No. of Members	Population	Candidate Spending Limit 2024 Local Elections

		(2022 census)	
Sligo County	18	70,198	
Ballymote-Tubbercurry	7	28,449	€13,600
Sligo-Drumcliff	5	18,817	€13,600
Sligo-Strandhill	6	22,932	€13,600
South Dublin	40	301,075	
Clondalkin	7	52,878	€15,350
Firhouse-Bohernabreena	5	37,643	€15,350
Lucan	5	55,785	€15,350
Palmerstown-Fonthill	5	22,142	€13,600
Rathfarnham-Templeogue	7	52,805	€15,350
Tallaght Central	6	36,178	€15,350
Tallaght South	5	43,644	€15,350
Tipperary	40	167,895	
Cahir	4	15,387	€11,500
Carrick-On-Suir	5	20,191	€13,600
Cashel-Tipperary	7	29,145	€13,600
Clonmel	6	25,003	€13,600
Nenagh	5	23,354	€13,600
Newport	4	17,525	€11,500
Roscrea-Templemore	4	17,310	€11,500
Thurles	5	19,980	€13,600
Waterford City and County	32	127,363	
Dungarvan	6	22,335	€13,600
Lismore	3	11,403	€11,500
Portlaw-Kilmacthomas	5	18,414	€13,600
Tramore-Waterford City West	6	24,803	€13,600
Waterford City East	6	24,397	€13,600
Waterford City South	6	26,011	€13,600
Westmeath	20	96,221	
Athlone	5	24,308	€13,600
Local Authority / Local Electoral Area	No. of Members	Population (2022 census)	Candidate Spending Limit 2024 Local Elections

Kinnegad	5	23,368	€13,600
Moate	4	20,385	€13,600
Mullingar	6	28,160	€13,600
Wexford	34	163,919	
Enniscorthy	6	29,314	€13,600
Gorey	6	31,140	€13,600
Rosslare	5	23,573	€13,600
Kilmuckridge	4	18,399	€13,600
New Ross	6	29,946	€13,600
Wexford	7	31,547	€13,600
Wicklow	32	155,851	
Arklow	6	27,866	€13,600
Baltinglass	6	28,041	€13,600
Bray East	4	17,728	€11,500
Bray West	4	19,144	€13,600
Greystones	6	30,479	€13,600
Wicklow	6	32,593	€13,600