

*Guidelines for  
General Election of 26 February 2016*

---

National Agents



**Coimisiún um Chaighdeán in Oifigí Poiblí**  
**Standards in Public Office Commission**

**February 2016**

**Published by the Standards in Public Office Commission**

**Under Section 4(6)(a) of the Electoral Act 1997, as amended.**

**Contact Details:**

Standards in Public Office Commission

Telephone: 01 6395666  
Email: [sipo@sipo.ie](mailto:sipo@sipo.ie)  
Website: [www.sipo.ie](http://www.sipo.ie)  
Twitter: @SIPOCIreland

## Contents

Introduction .....	4
Useful information.....	5
Relevant dates .....	5
National Agents .....	6
1. Appointment of a national agent .....	7
2. Assignment by a candidate to a political party .....	8
3. Spending by the national agent.....	9
4. Persons incurring unauthorised expenditure.....	11
5. "The Election Period" - dates between which the spending limit applies .....	13
6. What are election expenses? .....	14
7. What are not election expenses? .....	16
8. Payment of invoices to suppliers.....	19
9. Furnishing an Election Expenses Statement.....	20
10. Consequences of overspending by the national agent .....	22
11. Offences and penalties.....	22
Appendix 1 - Definitions .....	24
Appendix 2 - Fund-raising events.....	28
Appendix 3 - Items which are not election expenses and which were included in Election Expenses Statements at previous elections.....	31
Appendix 4 - Advice .....	32
1. Advice on advertising on vehicles ("wrapping" of vehicles).....	32
2. Advice on vandalised or damaged posters.....	32
3. Advice on use of staff whose salaries are met out of public funds .....	32
4. Advice on the free use of vehicles .....	34
5. Advice on accounting for the use of offices during the election period .....	34
a)General .....	34
b) Use of Dáil / Seanad offices or Departmental offices.....	35
c) Accounting for offices which are owned by a candidate or political party.....	35
d) Notional costs of site rental for posters or other election material .....	35

# Introduction

---

These guidelines for the General Election to the thirty second Dáil have been published by the Standards in Public Office Commission under section 4(6)(a) of the Electoral Act 1997 as amended (the Act).

The Guidelines are for national agents of political parties. Separate Guidelines have been published for candidates, election agents, third parties, other persons and publishers.

These Guidelines cover the main requirements of the above legislation relating to limits on election spending.

### Useful information

Value of donation	Net Valuation of donation, including from fundraising events, etc., determines whether a donation needs to be disclosed. <b>Section 22(2)(vi)</b>
€100	An anonymous donation exceeding this amount cannot be accepted in any calendar year. <b>Section 23(1)</b>
€100	On receipt of a donation of this value, a political donations account must be opened (if one has not already been opened) by a candidate at the Dáil General Election. <b>Section 23B(1)</b>
€200	Maximum cash donation that may be accepted by a candidate or his/her party at the Dáil General Election. <b>Section 23A(1)(iii)</b>
€200	Maximum donation that may be accepted by a candidate at the Dáil General Election from a corporate donor <u>unless</u> the corporate donor is registered in the Register of Corporate Donors maintained by the Commission <u>and</u> a statement, on behalf of the corporate donor confirming that the making of the donation was approved by the corporate donor, is furnished with the donation to the donee. <b>Section 23AA(1)(i) &amp; (ii)</b>
€200	Maximum aggregate donation that a company, trade union, society or building society can give before reporting it in annual returns made under the Companies Act 1963, or to the Registrar of Friendly Societies or the report of a building society (under the Building Societies Act 1989). <b>Section 26</b>
€600	All donations received by a candidate at the Dáil General Election exceeding this amount must be disclosed on the Donation Statement. <b>Section 24(4).</b>
€1,000	Maximum donation that may be accepted by a candidate at the Dáil General Election in any calendar year from an individual or a registered corporate donor. <b>Section 23A(1)(i)</b>
€1,500	All donations received by a political party exceeding this amount must be disclosed on the Donation Statement. <b>Section 24(4)</b>
€1,500	Reporting threshold/maximum aggregate amount in any calendar year that a donor can give to multiple candidates of the same party or to one or more party members and to the party itself before the donor is required to submit a donation statement. <b>Section 24(1A)(a)</b>
€2,500	Maximum donation that may be accepted by a political party, accounting unit of a political party, or a third party from an individual or a registered corporate donor in any calendar year. <b>Section 23A(1)(ii)</b>

### Relevant dates

<b>3 February 2016 to 26 February 2016</b>	<b>Election Period</b>
<b>11 April 2016</b>	Claims for payment of election expenses, from suppliers, must be received by the election agent by this date
<b>22 April 2016</b>	Date by which national agent's Election Expenses Statement must be furnished to the Standards Commission

### *National Agents*

The key issues of which national agents of political parties and candidates contesting the election should be aware in order to ensure compliance with the requirements of the legislation are as follows.

1. Appointment of a national agent
2. Assignment by a candidate to a political party
3. Spending by the national agent
4. Persons incurring unauthorised expenditure
5. "The Election Period" - dates between which the spending limit applies
6. What are election expenses
7. What are not election expenses
8. Payment of invoices to suppliers
9. Furnishing an Election Expenses Statement
10. Consequences of overspending by the national agent
11. Offences and penalties

# 1. Appointment of a national agent

---

- 1.1 Each political party with a candidate contesting the general election shall appoint a national agent [**Section 28(1)(a)**]. The national agent must have an office or place in the State to which claims, notices, writs, summonses and other documents may be sent [**Section 29(1)**].
- 1.2 Not later than the last day for receiving nominations at the election, 12 noon, **11 February 2016**, the political party must notify the Standards Commission, in writing, of the name of the national agent and of the address of the office of the agent [**Section 28(1)(a)**]. If a political party has not notified the Standards Commission of the name of the national agent by this time, the "appropriate officer" (appointed under section 71 of the Act) will be deemed to be the national agent [**Section 28(3)(a)**]. If an appropriate officer has not been appointed, the party leader is deemed to be the party's appropriate officer and, as such, its national agent.
- 1.3 The Standards Commission will publish in *Iris Oifigiúil* the names of the national agents appointed or deemed to have been appointed [**Section 28(6)(a)**].
- 1.4 A political party may, at any time, revoke the appointment of a national agent and appoint another national agent in his/her place [**Section 28(4)(a)**]. Where this occurs, details of the new national agent must be provided to the Standards Commission.

## 2. Assignment by a candidate to a political party

---

- 2.1 Where a candidate is contesting the election on behalf of a political party, he/she may assign a portion of his/her statutory spending limit to the party for spending at the election by its national agent [**Section 32(1)(b)(i)**].
- 2.2 There is no obligation under the Act on a candidate to assign any portion of his or her spending limit to the party. If the candidate does not assign any of his/her spending limit to the party, then the national agent cannot incur any election expenses on behalf of the candidate. The candidate's election agent can, however, authorise the national agent to incur expenses on the candidate's behalf. The election agent must account for such expenses on his/her Election Expenses Statement.

The only spending by a party which is allowed is the sum of the amounts which have been assigned to the party by its candidates from within the candidates' individual limit. Example: If a political party has 2 candidates contesting the election, each of whom assign €10,000 to the party from their individual spending limit, the national agent of the party would be entitled to spend a total of €20,000 at the election [**Section 32(2)**]. The amount of the limit available to be spent by each candidate's election agent would, as a result, be reduced by €10,000.

- 2.3 The Act is not specific as to when the agreed assignments should be made to the party. Similarly, the Act does not preclude a re-negotiation of agreed assignments. The Standards Commission recommends that national agents ensure that assignments are agreed with each candidate before any expenses are incurred by either the national agent or the candidate's election agent.
- 2.4 The Act requires that the assignment to the party must be agreed in writing [**Section 32(1)(b)(i)**]. The written agreement, therefore, should clearly state the amount assigned to the party. It should be signed by both the candidate and an appropriate party official. Where assignments are subsequently re-negotiated, a new written agreement must be drawn up.
- 2.5 The candidate will be required to give his/her election agent a copy of the written agreement for furnishing to the Standards Commission with the election agent's Election Expenses Statement [**Section 36(1)(c)**]. National agents will not be required to furnish copies of the written agreements with their Election Expenses Statements. National agents should, however, retain copies of the written agreements.



### 3. Spending by the national agent

---

- 3.1 The national agent is the only person who can incur expenditure or make payments on behalf of the party out of the spending limit assigned to it by its candidates [**Section 31(4)**]. Where expenses have been incurred by or on behalf of a political party before the appointment of a national agent, the party must furnish details of all such expenses, together with all relevant vouchers, to the national agent. It is an offence for a political party to fail to comply with this requirement.
- 3.2 The national agent can authorise other persons to incur expenditure or make payments within specific limits set by the national agent. The national agent must account for spending by all such authorised persons [**Section 31(5)**].
- 3.3 The national agent can spend up to **100%** of a candidate's spending limit, if the candidate assigns this to the party. If the national agent is assigned a spending limit and incurs election expenses, great care must be taken to ensure that the total spend on the candidate by his/her election agent and by the national agent does not exceed the statutory limit for the constituency (i.e., €45,200 for a five seat constituency) [**Section 32(1)(a)**].
- 3.4 The national agent cannot incur expenditure or make payments out of the amount of the spending limit retained by the candidate **unless** the national agent is authorised to do so by the candidate's election agent. In this situation, expenditure by the national agent would be as an authorised person of the election agent and any such expenditure would have to be recorded by the election agent.
- 3.5 Spending by the national agent out of the amount assigned to the party by its candidates can be either **on a candidate or at national level**.
- 3.6 **Spending on a candidate** is spending which identifies and promotes a candidate(s) in a constituency. This includes the party's "team" in a constituency (i.e., candidate and running mate(s)). Where election materials (e.g. posters, billboards) feature a party's leader and its candidates, the expenditure will be deemed to have been incurred by the candidates concerned and not the party leader. (The party leader is the only person who may appear in a poster, billboard etc., and not have the expenses regarded as having been incurred in respect of his candidacy.) Spending by the national agent on a particular candidate cannot exceed the amount assigned to the party by the candidate.
- 3.7 No part of a candidate's spending limit can be transferred from one candidate to another in a constituency.
- 3.8 **National Spending** is spending which, by its content and geographic extent, is clearly aimed at attracting votes in the country as a whole. It is not directly related to the promotion of a candidate, or a number of candidates, in a constituency. Reference should be to the party, its leadership, its policies or election issues in a national context. It

should be reasonably and evenly spread throughout the country having regard to the extent to which advertising media is available. Such spending is usually on items like the party manifesto, party political broadcasts, tours by the party leader etc. Where party political broadcasts feature members of the party leadership or party spokespersons, the expenses incurred will be regarded as national spending and will not be regarded as having been incurred on the individual candidates. In a situation where a candidate who is not a party spokesperson and who is not part of the party leadership, appears in a party political broadcast, the spending incurred will not be regarded as national spending and an appropriate portion of the cost of the broadcast will be regarded as expenditure incurred on the candidate's behalf.

- 3.9 Where the national agent of a political party proposes to incur election expenses which include an endorsement which solicits votes for another political party, the endorsement is regarded as expenditure incurred on behalf of the second party. A proportion of the cost of the materials, which should be calculated on the basis of the extent to which the second party is featured, must be met from the second party's expenditure limit and must be authorised and taken into account by the national agent of the second party.
- 3.10 Where expenditure is incurred by the national agent of a political party on materials which include an endorsement which solicits votes for a candidate or candidates of another political party, the endorsement is regarded as expenditure incurred on the candidate's behalf. A proportion of the cost of the materials, which should be calculated on the basis of the extent to which the candidate is featured must be met from the expenditure limit of the candidate or the expenditure limit of his/her political party. The expenditure must be authorised by the candidate's election agent or the national agent of his/her political party.
- 3.11 Where either of the above type of cross-canvassing is likely to take place, it is recommended that relevant agreements and authorisations are put in place beforehand to cover the likely costs of the expenditure.

## 4. Persons incurring unauthorised expenditure

---

- 4.1 The national agent is the only person who can incur expenditure or make payments on behalf of a political party at the general election **[Section 31(4)(a)]**. National agents should be aware that if a person or body is incurring expenses at the election to promote the party or its candidates, the Standards Commission may regard such expenses as expenditure incurred by the political party, if it considers the person or body to have been:
- established by, or on behalf of, a political party for the purposes of incurring election expenses,
  - is a member of, or is a branch or subsidiary organisation of, a political party, or
  - is associated with, connected to, or under the influence or control of, a political party or candidate **[Section 31(6)]**.
- 4.2 In such circumstances the expenses incurred must be taken into account by the national agent from within his/her expenditure limit. If a spending limit has not been assigned to the party, the candidate's election agent will have to account for the expenditure as appropriate. If such expenditure brings spending by the party or the election agent over the relevant limit, an offence will have been committed. It is important, therefore, that national agents are aware of the activities of groups or individuals incurring expenditure, given that such expenditure may be deemed to be expenditure incurred on behalf of the party or its candidates. The Standards Commission should be notified immediately of the activities of any such person or body. Expenditure by the following groups or individuals is particularly relevant in this regard.

### **Local party organisation**

- 4.3 A local party organisation (e.g., constituency or branch) cannot incur expenditure or make a payment in relation to the party's election campaign, e.g., pay bills, without the authority of the national agent **[Section 31(5)]**. Such expenses must be accounted for by the national agent in his/her Election Expenses Statement.
- 4.4 A local party organisation cannot incur expenditure or make a payment in relation to the party's candidates at the election unless authorised to do so by the party's national agent or the particular candidate's election agent **[Section 31(5)]**. Such expenses must be accounted for in the Election Expenses Statement of the agent who authorised the expenses.

**Expenditure by persons/bodies deemed to be associated with, connected to, or under the influence or control of, a political party**

- 4.5 Bodies, such as trade unions or interest groups, which are **affiliated** to a political party will be regarded as connected to or associated with that political party. By extension, these bodies will be regarded as being connected to or associated with a candidate of a political party for the purposes of election expenses incurred on behalf of that candidate at the election. If such expenditure is authorised by the candidate's election agent it must be taken into account by that agent. Otherwise it should be taken into account by the national agent.

**Expenditure incurred by unconnected "third parties"/"other persons"**

- 4.6 Expenditure by **"third parties"** and **"other persons"**, i.e., those not connected to a candidate or a political party, is permitted under the Act. National agents should notify the Standards Commission if they become aware of third parties or other persons incurring election expenditure either promoting or opposing a political party or a candidate.
- 4.7 Newspaper notices or advertisements promoting or opposing the interests of a party or candidate may only be placed if requested by a candidate, an election agent, a national agent or a person authorised by a candidate or either agent. "Third parties" or "other persons" may arrange newspaper advertising if they produce to the publisher a Certificate of Authorisation from the Standards Commission certifying that they have complied with the appropriate legal requirements. The Standards Commission will notify editors/publishers of the provisions of the legislation in this regard. [The provisions in question also apply to magazines and other periodical publications.] [**Section 31(10)**].
- 4.8 National agents should notify the Standards Commission if they become aware of third parties or other persons incurring election expenditure either promoting or opposing a political party or a candidate.

## 5. "The Election Period" - dates between which the spending limit applies

---

- 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 the dissolution of the Dáil which occasioned the election and ending on polling day itself, both dates included. The election period for the general election is from **3 February 2016** to **26 February 2016** [Section 31(3)(a)(i)].
- 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 the dissolution of the Dáil on property, goods or services which are used during the election period must be accounted for [Section 31(3)(b)].
- 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. 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, or
  - "Thank you" notices circulated after the election.
- 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.
- 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 [Section 31(1)(b) and Schedule to Act 1(g)].

## 6. What are election expenses?

---

- 6.1 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 (3 February 2016 to 26 February 2016) 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 [**Section 31(1)(a) and Schedule to Act**].
- 6.2 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 [**Section 31(2)**]. [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.
- 6.3 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**

- 6.4 Where property, services or facilities are used for electoral purposes during the election period and the costs are made out of public funds, such costs must be accounted for as an election expense [**Schedule 2(c) deleted – Kelly v Minister for the Environment & Ors [2002] 4 I.R.1 91**]. 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.]
- 6.5 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. 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 includes time spent by staff in responding to the enquiry (except where such staff are working voluntarily on the candidate's campaign).

## 7. What are not election expenses?

---

### 7.1 Items which are not election expenses include;

- i. the cost of purchasing copies of the register of electors [**Schedule to Act paragraph 2(e)**];
- ii. the payment of the deposit in respect of the candidate or the travelling or other expenses incurred by a candidate in obtaining assentors to secure the nomination of the candidate [**Schedule to Act paragraph 2(d) & (dd)**];
- iii. the **reasonable living expenses** (including accommodation) of a candidate and volunteers working on his/her behalf [**Schedule paragraph 2(f)**]. Under this heading, in addition to accommodation costs, spending of up to **€50per 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 **€50per person per day** are not regarded as election expenses.);
- iv. any paid campaign worker who incurs minor expenses not exceeding €126.97 from their own resources and does not seek a reimbursement from the election agent [**Schedule to Act paragraph 2(g)**]. [**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**" (**not exceeding €126.97 in any one payment**) 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.**];
- v. 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 [**Schedule paragraph 2(b)**]. 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.]



- vi. free post service provided to candidates by (i.e., Litir Um Thoghcháin) [**Section 22(2)(b)(i)**]. 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;
- vii. 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 [**Section 22(2)(b)(iii)(I)**]. [**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.];
- viii. fines imposed by organs of the State, e.g., parking and litter fines;
- 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 [**Section 22(2)(b)(iii)(II)**]. 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 [**Section 22(2)(b)(iv) & (v)**]. 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**.

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**

7.2 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:

- additional child care 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).

## 8. Payment of invoices to suppliers

---

- 8.1 Claims for payment of election expenses, from suppliers, must be received by the national agent within 45 days after polling day (i.e., **11 April 2016**). **Claims received after this date cannot be paid by the national agent [Section 34]**. 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.

## 9. Furnishing an Election Expenses Statement

---

- 9.1 Shortly after the election, the Standards Commission will send national agents an **Election Expenses Statement/Statutory Declaration [Section 36(2)]**. On this statement, the national agent must disclose to the Standards Commission details of all expenses incurred and payments made by, or on behalf of, the agent in relation to the election. Staff of the Standards Commission Secretariat may be contacted at [sipo@sipo.ie](mailto:sipo@sipo.ie) if assistance is required. The completed statement must be received by the Standards Commission within 56 days after polling day (i.e., **22 April 2016**). The national agent will be required to complete an Election Expenses Statement even if no expenses were incurred by the party.
- 9.2 The following must be included on the Election Expenses Statement:
- i. details of all expenses incurred and payments made by the national agent and his/her authorised persons, including supplies of property, goods or services free or below cost which were used during the election period **[Section 36(1)(a)]**,
  - ii. details of authorised persons including the amount each authorised person was permitted to spend and the amount actually spent,
  - iii. confirmation of the portion of each candidate's spending limit which was assigned by the candidate to the national agent's political party **[Section 36(1)(c)]**,
  - iv. details of any disputed claims for payment, information concerning late claims for payment (i.e., claims received more than 45 days after polling day) **[Section 36(1)(d)]**,
  - v. details of expenses incurred on goods, property or services used during the election period where the costs were met from public funds (See paragraphs 6.4 and 6.5).

A record of minor expenses (not exceeding **€126.97** in any one payment) 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.

- 9.3 Invoices, receipts or vouchers for every payment of election expenses exceeding **€126.97** must be included with the Election Expenses Statement **[Section 31(9)]**. The Standards Commission also reserves the right to request any invoice, receipt or voucher for an item of expenditure valued at less than €100 appearing in an Election Expenses Statement or a record of minor expenses.
- 9.4 Minor omissions or errors found by the Standards Commission in a national agent's Election Expenses Statement will be notified to the national agent. If requested to amend

his/her Election Expenses Statement the national agent must do so within 14 days **[Section 4(2)]**.

- 9.5 The Standards Commission can request additional information from a national 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 **[Section 36(2A)]**.
- 9.6 The Election Expenses Statement and Statutory Declaration will be laid by the Standards Commission before both Houses of the Oireachtas **[Section 37(1)]** and will be made available to the public for inspection and copying **[Section 73]**. Summary details of the expenditure incurred will also be included in a report to the Chairman of Dáil Éireann **[Section 4(1)]** and will be published on the website of the Standards Commission.

## 10. Consequences of overspending by the national agent

---

- 10.1 The consequences of an overspend by a national agent at the general election are:
- i. it is a criminal offence punishable by a fine of up to **€2,500** [**Section 43(2)(a) and Section 43(5)(a) & Section 6 of Fines Act 2010**];
  - ii. the election may be questioned by a petition to the High Court to set aside the result of the election if it can be shown that the overspend materially affected the result of the election [**Section 44**];
  - iii. the amount of the overspend is deducted from the annual payment received by the party from the Exchequer under the Electoral Acts [**Section 40(a)**].

## 11. Offences and penalties

---

- 11.1 It is an offence for a political party to fail to furnish to the national agent relevant details of expenses incurred before the appointment of the national agent
- 11.2 If an unauthorised person incurs expenditure or makes a payment in relation to the election, he/she can be fined up to **€2,500** on conviction [**Section 43(1)(b) & 43(5)(a) & Section 6 of Fines Act 2010**].
- 11.3 Payment of claims received more than 45 days after polling day (i.e., **11 April 2016**) can result in a fine of up to **€2,500** [**Section 43(2)(b) & 43(5)(a) & Section 6 of Fines Act 2010**].
- 11.4 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 **€2,500** [**Section 36(4) & 43(2)(e) & 43(5)(a) & Section 6 of Fines Act 2010**].
- 11.5 Failure to furnish an Election Expenses Statement and Statutory Declaration to the Standards Commission by the statutory deadline (i.e., **22 April 2016**) can result in a fine of up to **€2,500** and an on-going fine of up to **€500** per day for each day, after a conviction, on which the Statement and Declaration are still outstanding [**Section 43(2)(c) & 43(5)(a) & (c) & Sections 6 and 8 of Fines Act 2010**].
- 11.6 Failure to provide supplementary information relating to an Election Expenses Statement as requested by the Standards Commission can result in a fine of up to **€2,500** [**Section 36(2A) & 43(2)(e) & 43(5)(a) & Section 6 of Fines Act 2010**].

- 11.7 A fine of up to **€2,500** is the penalty when a national agent is found guilty of the offence of breaching the expenditure limit [**Section 43(2)(a) & 43(5)(a) & Section 6 of Fines Act 2010**].
- 11.8 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 3 years imprisonment [**Section 43(2)(d) & 43(5)(b)**].
- 11.9 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 **€2,500** [**Section 36(3) & 43(2)(e) & 43(5)(a) & Section 6 of Fines Act 2010**].

# 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;*

**'corporate donor'** is defined as including:

- (i) a body corporate;
- (ii) an unincorporated body of persons; or
- (iii) a trust

which makes a donation. A body corporate and any subsidiary thereof are deemed to be one person.

*'donation' means any contribution given for political purposes by any person, whether or not a member of a political party, to a political party, a member of either House of the Oireachtas, a representative in the European Parliament or a third party or a candidate at a Dáil election and includes all or any of the following, namely -*

- (i) a donation of money;
- (ii) a donation of property or goods;
- (iii) the free use of property or goods (i.e. conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods);
- (iv) a free supply of services (i.e. the supply of services without payment or other consideration);
- (v) the difference between the usual commercial price and the (lower) 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 usual commercial price (this can include a loan provided by a third party or by a financial institution at terms and conditions which are more favourable than that provided by a financial institution to other individuals in the normal course of business);
- (vi) a contribution made by a person to a fund-raising event organised for the purpose of raising funds for a political purpose. The donation is that



proportion of the contribution which is attributable to the net profit, if any, deriving from the event. Donations are deemed to have been received on the date of the actual fund-raiser (and not when actually received). The position with regard to fund-raising events is explained in greater detail in Appendix 2 of these guidelines;

- (vi) a payment by the person on their own behalf, or on behalf of one or more than one other person, of a fee or subscription for membership or continued membership of a political party (membership fees include any membership fees/levies/subscriptions paid to any sub-unit of a political party);
- (viii) a notional donation/donation in kind. This means that where a person/organisation pays for work/expenses from its own resources (i.e. not party funds) then this is considered a donation of the notional value/cost of the work/expenses to the donee. Donations in kind or notional donations are to be valued at the usual commercial price charged for the purchase, use or acquisition of the property or goods or the supply of any service donated.

*'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 - (must be during the election period)*

**(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 (for paid campaign workers), 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 paid campaign workers, insurance and other costs.*

**'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 €100.

**“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.

***'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;

# Appendix 2 - Fund-raising events

---

## **1 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.

## **2 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 €1,500.

The maximum limit of €2,500 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 €100, the accounting unit of the party, (ie., 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 €100, 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.

### **3 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 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 are complied with.

### **4 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 €600.

The maximum limit of €1,000, 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 €100, 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 €100, 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.

**5 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 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 €100, 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 €600, 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 €1,000.

## 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, the cost of servicing a vehicle, repairs and additional costs in respect of a vehicle

### **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

### **I – Fines** Litter and parking fines etc.

# Appendix 4 - 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 (**3 February 2016 to 26 February 2016**), 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 6.4 and 6.5 of the Standards Commission's guidelines for the Dáil general election.



Having regard to the position as set out in paragraph 6.4 and 6.5 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.

In relation to the use of cars, including drivers, during the election period, it is important to note that most Ministers and Ministers of State now provide their own cars and may appoint civilian drivers who are paid out of public funds. The use of their own cars by Ministers or Ministers of State for electoral purposes during the election period is not an election expense. While they can claim travel expenses when the car is used for official business, its use for electoral purposes would not qualify as official business for the purposes of such claims. The provisions of the previous paragraph apply in relation to any activities engaged in by a civilian driver during the election period.

The Taoiseach, the Tánaiste and the Minister for Justice and Equality continue to be provided with State cars and Garda drivers for security reasons. Accordingly, the use of State cars in these cases, including drivers, during the election period, is not an election expense as the cars and drivers are provided as a security measure and these 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 7.1 (viii) 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 there is 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 7.1 of these guidelines). The Act also provides that the matters at section 22(2)(b) (i - vii) shall not be regarded as donations.

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

##### a) General

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.

#### *b) 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.

#### *c) 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.

#### *d) 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.