

**Local Elections
(Disclosure of Donations and Expenditure)
Act 1999, as amended by the Electoral (Amendment) (No.
2) Act 2009,**

**Guidelines for National Agents and Designated
Persons of Political Parties and Third Parties**

on the

Disclosure of Election Expenditure, Spending Limits

And Political Donation Accounts

at the

Local Elections

on 5 June 2009

2009

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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. This regime has operated for the local elections held in 1999 and 2004. The Electoral (Amendment) (No. 2) Act 2009, which was enacted in March 2009, provides for a number of amendments to these existing arrangements, including the introduction of limits on election spending by candidates and political parties.
- Arising from the recent legislative changes, a revised formula for determining the period for the reckoning of election expenses at local elections has also been put in place. Election spending incurred between April 7th, 2009 and polling day on June 5th, 2009 (inclusive), must be included on a declaration form submitted by candidates, national agents and designated persons of political parties, and third parties. These declaration forms must be submitted to the relevant local authority within 90 days following polling day.
- These guidelines are concerned with the statutory obligations for **national agents, designated persons** and persons unconnected to a political party or candidate (**third parties**) at the forthcoming local elections and are issued pursuant to section 18(6) of the Act. They replace previous guidelines issued in connection with the 2004 local elections. Guidelines for candidates are available in a separate volume.

Summary

- The Act places a range of statutory requirements on national agents, designated persons and third parties at local elections.
- National Agent
Political parties, other than a party registered to contest elections in only a part of the State, which authenticate the candidature of a candidate at a local election must:
 - appoint a national agent before incurring any expenditure;
 - notify the specified local authority (Dublin City Council) of the name and the address of the office of the national agent.

The national agent must, within 90 days following polling day at the election, submit to Dublin City Council:

- a statement of all election expenses incurred, and
- a statutory declaration to the effect that to the best of their knowledge the statement is correct and that all reasonable steps have been taken to ensure its accuracy.

A political party may appoint a candidate as a national agent.

For the 2009 local elections, spending limits will apply to electoral expenditure by candidates and political parties for the first time. Each candidate of a

political party is deemed to automatically allocate 10% of the applicable spending limit to his or her political party. However, the percentage can be varied by written agreement between the candidate and the national agent. A copy of these written agreements (where relevant) should be retained by the national agent for inspection by the specified local authority, if required.

The maximum expenditure that the national agent can incur is the aggregate of the amounts allocated by his or her party's candidates (either by way of the 10% automatically allocated, or alternative amounts agreed in writing between the national agent and candidate).

- Designated Person

Political parties at a local election must:

- appoint a designated person before incurring any expenditure in an electoral area;
- notify the local authority concerned (the authority to which the candidate is seeking election) of the name and the address of the office of the designated person.

The designated person must, within 90 days after polling day at the election, submit to the local authority concerned:

- a statement of all election expenses incurred, and
- a statutory declaration to the effect that to the best of their knowledge statement is correct in every material respect and that all reasonable steps have been taken to ensure its accuracy.

A political party may appoint a candidate as a designated person.

Spending by the designated person derives 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). The amount of expenditure that the designated person is permitted to incur must be authorised by written agreement between the national agent and designated person.

- Unconnected Person/Third Party

Section 6(7) of the Act requires any person unconnected to a political party or candidate who intends to incur expenditure in relation to a local election to register with the local authority. Such persons must make an expenditure return within 90 days after polling day at the election.

- Political Donation Account

For the purposes of donations, the Act defines a third party as follows:

" 'third party', in relation to a local election, plebiscite or campaign, means any person, other than a political party registered in the Register of Political Parties under Part III of the Act of 1992 or a candidate at an election, who accepts, in any particular year, a donation the value of which exceeds £100 (€126.97)"

If, in any particular year, such an individual or group receive a donation exceeding €126.97 for a political purpose*, they are required to register with the local authority in whose functional area the local political matter arises.

Any such third party must:

- open an account in a financial institution in the State if they receive a monetary donation for political purposes in a year which exceeds €126.97 and lodge that donation and any further monetary donation received during the year.
- furnish to the appropriate local authority, not later than the 31 March in every year a statement specifying the transactions that have taken place on that account.

- Prohibited Donations

Acceptance by a political party or a third party of an **anonymous donation** exceeding a value of €126.97 is prohibited. A donation is anonymous if a political party or third party does not know the name and address of the donor.

Political parties and third parties are also prohibited from accepting a donation, or donations, from a person in the same calendar year valued **in excess of €6,348.69** or 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. This is known as a **foreign donation**.

- Offences and Penalties

The Act provides for offences and penalties for non-compliance with its provisions.

- A copy of the statement to be completed by a national agent/designated person/third party is at Appendix 1.
- Tables that provide details of the spending limits that apply to each individual electoral area within each local authority are at Appendix 2.

***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 is the national agent of a political party?

Each political party (apart from parties registered to contest an election in only part of the State) must appoint a **national agent** in accordance with section 7 of the 1999 Act and must notify the name of the agent and their office address to Dublin City Council (the specified local authority). This notification must be done not later than the last day for receiving nominations at the election i.e. 16 May 2009 (noon). If the appointment is not notified, then the appropriate officer of the party, appointed under section 71 of the Electoral Act, 1997, is deemed to be the national agent. If there is no appropriate officer, the leader of the party is deemed to have been appointed.

1.2. What is a 'designated person' of a political party?

Each political party who has a candidate in an electoral area must appoint a **designated person** in each area in accordance with section 8 of the 1999 Act and notify the name of the designated person and their office address to the local authority concerned (i.e. the local authority to which the candidate is seeking election). This notification must be done not later than the last day for receiving nominations at the election, i.e. 16 May 2009 (noon). If the appointment is not notified, then the appropriate officer of the party appointed under section 71 of the Electoral Act, 1997 is deemed to be the designated person for the area concerned. If there is no appropriate officer, the leader of the party is deemed to have been appointed.

1.3. What spending limits will apply to candidates?

Following amendments made in March 2009 to the Act, spending limits will apply to all candidates contesting the local elections on June 5th, 2009. These limits are set out in section 12A(1) of the Act. For the 34 County and City Councils, a sliding scale with four separate spending limits, based on the population within each individual electoral area, will apply. A top limit of €15,000 will apply in the most populated areas, with limits of €13,000, €11,500 and €9,750 to apply to candidates in other county and city council electoral areas, depending on their population. The spending limits that apply in each individual electoral area are included in the tables at [Appendix 2](#).

Due to their different administrative responsibilities, a standard spending limit will apply to electoral areas in all 80 of the borough and town councils. Candidates standing for election to these local authorities will be subject to a spending limit of €7,500 in all cases.

It is common for candidates to contest local elections simultaneously for both a county council and an urban-based borough or town council. In these

circumstances, a candidate will be able to spend up to the limit for the county council electoral area, plus one quarter of the spending limit for the borough or town council electoral area, as the case may be.

For example, a candidate standing for election to both Mayo County Council (in the Castlebar electoral area) and Castlebar Town Council would be able to spend up to the maximum of the limit for the county council electoral area (€13,000) and one quarter of the limit for the town council (one quarter of €7,500 = €1,875). The candidate's spending limit would therefore be €14,875.

1.4. What are the arrangements in relation to candidates of a political party and what spending limits apply to the national agent?

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 €7,500 would be deemed to automatically allocate €750 for use by the party. The candidate's effective limit would therefore be €6,750. In the example already given of a candidate standing for both Mayo County Council and Castlebar Town Council, 10% of the candidate's limit would be allocated to the national agent (i.e. 10% of €14,875 = €1,487.50). In this case, the candidate's effective limit would be €13,387.50.

However, there will be 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 is 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 expenditure after the election, the national agent must include details of the written agreements that were made in the appropriate section of the form. This includes the names of the respective candidate with whom the written agreements were made and in each case the alternative percentage and amount that was agreed.

Copies of the written agreements do not have to be included with the statement from the national agent submitted to the local authority. **Where relevant, copies of the written agreements should be retained in the event of their 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.

The statement of election expenses submitted by the national agent also provides for details to be included of candidates' election expenses assigned to the national agent, where no written agreement was made setting an alternative percentage to the 10% deemed to be automatically assigned (see the statement of election expenses form at Appendix 1).

Details of candidates' names and the electoral areas in which they were candidates should be retained by the national agent in the event of them being required by the specified local authority.

1.5. How can a 'Designated Person' 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 an electoral area may not exceed the sum of the amounts of election expenses for all candidates of that party in that electoral area that have been allocated to the national agent.

For example, if a party has three candidates in an electoral area where the candidate spending limit is €13,000, 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 electoral area by the designated person would be €3,900 (€1,300 x 3 candidates). It should again be noted that the designated person should have the written authorisation of the national agent to incur expenditure.

1.6. Summary of spending limit amounts

Electoral Area	Candidate Spending Limit	10% of Limit to be Allocated to National Agent (Political Party Candidates)	Effective Spending Limit (Political Party Candidates)
county or city council electoral area with a population in excess of 32,500	€15,000	€1,500	€13,500
county or city council electoral area with a population of between 22,501 and 32,500	€13,000	€1,300	€11,700
county or city council electoral area with a population of between 12,001 and 22,500	€11,500	€1,150	€10,350
county or city council electoral area with a population of 12,000 or less	€9,750	€975	€8,775
electoral area of a borough or town council	€7,500	€750	€6,750
One quarter of the limit for a borough or town council (this applies where a candidate is <u>also</u> contesting an election in a county council electoral area)	€1,875	€187.50	€1,687.50

1.7. What is the period in which election expenses incurred have to be disclosed?

Election spending incurred between April 7th, 2009 and polling day on June 5th, 2009 (inclusive), must be disclosed. Expenditure for electoral purposes incurred during this period is subject to the spending limits already outlined.

The formula for setting the period for the reckoning of election expenses has been revised for the 2009 local elections. Previously, the spending period commenced on the date the order appointing polling day was made by the Minister. A new Section 12B, which has now been included in the Act, specifies that the spending period be set by a separate order made by the Minister, after the order appointing polling day is made. The Act also specifies that the spending period will commence between 50 and 60 days before polling day, and end on polling day.

The order fixing the spending period was signed by the Minister on April 1st, 2009 and directs that the period for the reckoning of election expenses shall **commence on April 7th, 2009 and conclude on June 5th, 2009**. Therefore all expenses incurred and all payments made by, or on behalf of a candidate, national agent, designated person or third party between (and including) these dates, for the provision of property, goods or services for use at the 2009 local elections shall be regarded as election expenses.

Expenses incurred in connection with the local elections, before this period, have also to be accounted for in the election expenses statement which has to be furnished to the local authority or specified local authority (see Part 3), if the expenses relate to property, goods or services for use at the election during the election spending period which runs from April 7th to June 5th, 2009 (inclusive). For example, posters or leaflets ordered and paid for before the election period, but used during the election 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.

Section 6 of the Act also applies to unconnected persons/third parties who incur election expenses – see paragraph 2.5.

1.8. 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.

1.9. What expenditure is excluded from the definition of election expenses?

Section 6 of the Act provides that the following expenditure is deemed not to be election expenses:

- (a) necessary travelling expenses incurred by a candidate or an assentor 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 money is not repaid to the person;
- (e) expenditure incurred in the provision of property, goods or services which were provided for a **previous election** and already 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 that individual's motor vehicle, on behalf of a political party, or a candidate at the 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 person 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 the 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 in consideration of that service.
- (g) **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 local election; and

- (h) radio and television **broadcasts** on behalf of a political party or a candidate at the local 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 those responsible for submitting the spending declaration form 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 **provision of office premises or office services** in a constituency or branch office of a public representative or in the Head Office of a political party are election expenses where the provision of these items is **in addition** to the normal, general, administration of that office and is related to the local election;
- 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.
- 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 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 his/her 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).

1.10. Election Expenses which are met out of Public Funds

Arising from the judgment in Kelly v. Minister for the Environment & Ors [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. The Act has recently been amended to reflect this position. Previously, under section 6 (1)(v) of the Act, certain types of expenditure were not deemed to be election expenses. This included certain payments, services or facilities provided from public funds by a range of individuals and bodies, including members of the Oireachtas, MEPs, a political party, holders of public office, and others. **This subsection has now been repealed.**

It will be a matter for the candidate, national agent or designated person, 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 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.

1.11. Expenditure in connection with the European Parliament Elections

The 2009 local elections will be held in conjunction with the European Parliament elections. Promotion by a political party in its expenditure at the local elections of one of its candidates or that 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 (in connection with the European election) of the political party has been obtained by either the national agent (for the purposes of the local elections), a designated person of the political party or any authorised person (such as a Director of Elections) who is incurring the expenditure at the local election.

Separate guidelines in respect of the European Parliament Elections 2009, are being issued by the Standards in Public Office Commission, and are available from their website: www.sipo.gov.ie.

A party's European election promotional material that refers to the party's local election campaign or its local election candidates will be regarded as promoting the interests of the party or the candidates concerned and will be regarded as expenditure incurred on behalf of the party or its candidates at the local elections. The opposite also applies where a party's local election

campaign or its local election candidates refer to the party's European election campaign or its European election candidates.

A political party incurring expenditure at a local election is advised to make European election agents aware of any expenditure it is likely to incur on behalf of candidates and that party in connection with the European election. Ideally, samples of election material should be provided to them along with the appropriate receipts or invoices.

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 an 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 political party's local election campaign or its local election candidates are featured in European election material or advertising which is used during the election period, the extent to which the local election is featured should be used as a basis for calculating the amount of expenses deemed to have been incurred on behalf of the party or local election candidates. If the amount deemed to have been incurred is less than €126.97 and has been borne by the European election candidate it will be regarded as a minor expense and should be accounted for as such when submitting the statement of election expenditure to the relevant local authority.

If the feature refers to the party's local election campaign generally and the expenditure exceeds €126.97, the party's national agent should account for the election expenses in his/her statement of election expenses submitted to the specified local authority. If the feature refers to the party's local election candidate(s) and the expenditure exceeds €126.97 it will have to be accounted for in the statement furnished to the relevant local authority by the candidate who authorised the election expense.

1.12. What is the difference between expenditure incurred by a political party in a local electoral area and at national level?

Election expenditure which directly relates to a political party's candidate(s) in a particular electoral area is regarded as expenditure incurred by that party on behalf of its candidate(s) and it is deemed to have been incurred in that local electoral area.

If expenditure is incurred by a subsidiary organisation (including a constituency organisation) of a political party it is considered to have been incurred by the party in accordance with section 6 of the Act.

Election expenses incurred by a political party which directly relate to a local electoral area and which would be disclosed by a designated person would include items (indicative only) such as:

- (a) the production and publication of policy documents by the party for use in a particular local electoral area;
- (b) advertisements and notices in newspapers or other publications for a party's candidate(s) in a particular local electoral area;
- (c) advertisements on billboards and other media such as buses and taxis for a party's candidate(s) for use in a particular local electoral area;
- (d) the production and publication of election posters for a party's candidate(s) for use in a particular local electoral area;
- (e) the production and publication of election literature and canvas cards for a party's candidate(s) for use in a particular local electoral area; and
- (f) the provision of office premises and office services in a constituency/branch office in relation to the local elections where the provision of these items is in addition to the normal general administration of that office.

Election expenditure which relates to a political party's overall local election campaign is deemed to have been incurred by that party at a national level, regardless of whatever area it occurred in. In general, expenditure of this kind will not refer to a party's candidate(s) in any single local electoral area. Instead, it will include reference to the party, its leader or its policies/election manifesto in a national context.

Election expenses incurred by a political party at a national level include items (indicative only) such as:

- (a) the production and publication of party policy documents;
- (b) the production and publication of a party manifesto;
- (c) advertisements and notices for the party in newspapers or other publications;
- (d) advertisements for the party on billboards and other media such as buses, taxis, etc;
- (e) the production and publication of election posters for use at a national level;

- (f) the production and publication of election literature for use at a national level; and
- (g) the provision of office premises and office services in a party Head Office in relation to the local elections where the provision of these items is in addition to the normal general administration of that Head Office.

Part 2 – Election expenditure incurred by a national agent, designated person or person unconnected to a political party or candidate (third party)

2.1. Who can incur expenses on behalf of a political party at a local election?

The Act specifies that expenditure at a national level should be made by the national agent and at local electoral area level by a designated person. Also the national agent or designated person is responsible for expenditure incurred by any person authorised by either the agent or person to incur expenditure on his or her behalf.

2.2. Can a national agent or designated person of a political party incur expenses on behalf of a candidate at a local election?

Yes, provided they are authorised by the candidate. Such expenditure will be disclosed by the candidate. Expenditure receipts should be given to the candidate. If no authorisation has taken place, expenditure would fall to be disclosed by the national agent or designated person in the normal way (i.e., it would be included in the statement of expenditure submitted by the national agent or designated person)

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

Yes, provided the candidate is authorised by either the national agent or designated person. Expenditure receipts should be given to the national agent or designated person. Such expenditure will be disclosed by the agent or designated person.

2.4. Can authorised persons incur expenditure on behalf of a national agent or designated person at a local election?

A national agent or designated person can authorise other persons to incur election expenses on their behalf. Section 2(1) of the Act deems that a “person” includes: *“an individual, a body corporate and an unincorporated body of persons and a body corporate and any subsidiary thereof shall be deemed to be one person”*.

Section 6(5) of the Act provides that a national agent or designated person may authorise another person to incur expenditure or make payments on his or her behalf in respect of election expenses. Election expenditure incurred by an authorised person is included in the election expenses statement of the national agent or designated person.

2.5. How is expenditure incurred by a body on behalf of a political party 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 political party provided that the body:

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

A subsidiary organisation, in relation to any political party, is defined by section 22(1) of the Electoral Act, 1997 as a body or association which:

- (i) forms part of such political party, or
- (ii) is established by or under the constitution of the political party, or
- (iii) is effectively controlled by the political party or the officers thereof, or
- (iv) has functions conferred on it by or under the constitution of the party.

Organisations, such as business, trade unions or interest groups, 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.

2.6. Can persons who are unconnected to a political party or candidate incur expenses on behalf of that party or candidate at a local election?

It may transpire that persons, who do not have any obvious connection or association with a political party or candidate may incur election expenses on behalf of that party or candidate without the permission of the party or candidate in question. In accordance with section 6(7) of the Act, any person who is not authorised by a political party or candidate and who proposes to incur expenditure at the election must furnish the following details in writing to Dublin City Council (the specified local authority) in the case of national expenditure or to the relevant local authority in the case of expenditure at a local electoral area level:

- (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 Dublin City Council for national expenditure or to the local authority concerned for other expenditure (see paragraph 3.1). Failure to furnish a statement is an offence under section 21 of the Act.

In relation to election expenditure incurred by unconnected persons/third parties, the provisions of section 6(9) of the Act regarding the placement of any advertisement or notice in a newspaper, magazine or periodical publication which purports to promote or oppose the interests of a political party or candidate at the election should be noted (see paragraph 2.8).

2.7. Is evidence of expenses incurred on behalf of a political party or other person needed?

The Act does not provide that receipts of expenditure be submitted with the statement of expenses. However, such receipts should be kept to assist in the making of an election expenses 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.

Similarly, copies of the written agreements made between the national agent and candidates with regard to the apportionment of a percentage of spending limit amounts, and agreements made between the national agent and designated persons authorising them to incur expenditure, do not have to be included with the statement by the national agent or designated person submitted to the relevant local authority. Copies of the written agreements should, however, be retained in the event of their being required by the local authority.

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.

2.8. Who can place notices and advertisements supporting or opposing a political party 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 political party or candidate at a local election must not be published in a newspaper, magazine or other periodical publication unless it is at the request of the national agent, designated person or candidate at the election or a person, including a European election national agent or election agent authorised in writing by one of them.

These restrictions do not apply, where a person provides the publisher of the newspaper, magazine or other periodical publication in question with a certificate from the relevant local authority that the person has complied with section 6(7) of the Act.

It should be noted that section 6(10) of the Act provides that the requirements, 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.

Failure to comply with the provisions of section 6(7) or 6(9) as outlined above is an offence under section 21 of the Act. The details of the offences and the associated penalty are set out in Part 5 of the guidelines.

2.9. How are contracts made by, or on behalf of, a political party 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 political party at the local election must be made by the national agent or designated person of the party. Such contracts will not be enforceable against the party, national agent or designated person unless so made.

2.10. How are items provided free of charge or below commercial price to a political party treated?

Section 6(2) of the Act provides that if property, goods or services are provided to a political party or 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.

2.11. What is the period for making claims against a national agent or designated person or third party in relation to election expenses?

In accordance with section 11 of the Act, every claim relating to election expenses against a national agent or designated person or any other person who may have incurred election expenses must be delivered to the person concerned on, or before, 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 agent or person in question.

It is suggested that the national agent, designated person or unconnected person/third party should notify suppliers, etc., of the forty-five day claim period when placing orders for the provision of property, goods and services for use at the election.

2.12. How are disputed claims relating to election expenses treated?

Section 12 of the Act provides that if a national agent or designated person or unconnected person/third party who may have incurred election expenses, disputes any claim delivered to the agent or person concerned 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 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 national agent, designated person or other person in question 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 relevant local authority.

2.13. What is the office of a national agent or designated person?

Section 9 of the Act provides that the national agent and designated person must have an office in the State. Claims for expenses, notices, writs, summonses and other documents may be sent to that office. Any claim, notice, writ, summons or document delivered at the office of the agent or designated person shall be deemed to have been served on them. An agent or designated person may, in respect of any matter connected with a local election, be sued in any court having competent jurisdiction at the place where their office is located.

2.14. How are election expenses incurred before appointment of a national agent or designated person treated?

Notwithstanding the requirement to appoint a national agent or designated person before incurring election expenses, section 6(8) of the Act provides that where election expenses are incurred by a political party before the appointment of a national agent or designated person, the political party must furnish the details of all such expenses, together with all relevant vouchers relating to such expenditure, to the agent or person once they have been appointed by the party. Those expenses shall be deemed to have been incurred by the national agent or designated person and they must be accounted for accordingly by them.

Part 3 – Election expenses statement and statutory declaration

3.1. What is an 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 to a local authority within 90 days after polling day at that election (i.e. by 3rd September, 2009). The election expenses statement must be provided by the national agent of a political party, designated person of a political party or a unconnected person/third party who has incurred expenses at the local election. The expenditure items excluded from the definition of election expenses are listed in paragraph 1.9.

Expenses incurred by persons authorised to incur such expenses on behalf of a national agent or designated person (as per paragraph 2.1) must be included in the statement of that agent or person. Similarly, any expenses incurred by an organisation (a subsidiary of a political party or otherwise) connected with a political party must be included in the statement of the agent or designated person.

Section 13(1)(b) of the Act provides that each election expenses statement must be accompanied by a statutory declaration to be made by the national agent, designated person, or unconnected person/third party who furnishes a statement to the local authority. The form to be used when furnishing an election expenses statement and statutory declaration will be provided by the authority. A copy is attached at Appendix 1.

3.2. What is a statutory declaration?

Section 13(1)(b) of the Act provides that each election expenses statement must be accompanied by a statutory declaration made by the national agent, designated person or unconnected person/third party who furnishes a statement to a local authority.

In that declaration, the agent or person who furnished the statement declares that, to the best of their knowledge and belief, the statement is correct in every material respect and that the agent or person concerned has taken all reasonable action in order to be satisfied as to the accuracy of the statement. The declaration must be witnessed by a Commissioner of Oaths, a Notary Public or a Peace Commissioner.

3.3. Where should a statement and statutory declaration be delivered?

A national agent of a political party or unconnected person/third party who incurs election expenses at a national level should furnish in person their

statements and statutory declarations to Dublin City Council which has been designated the 'specified local authority' under section 6(11) of the Act.

All other statements and declarations should be furnished to the local authority for the relevant local electoral area or electoral area.

3.4. What does the local authority do with the election expenses statements and statutory declarations furnished to it?

Section 14 of the Act provides that in the case of statements furnished by designated persons and other persons (not relating to national expenditure), the local authority must give a copy of each 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.

In the case of a statement furnished by national agents and other persons who incur election expenditure at national level, copies of the statements will be available for inspection at Dublin City Council's Offices.

A notice will be placed by the local authority in a newspaper, circulating in the local authority's functional area, that statements and statutory declarations have been received and are available for inspection. The notice will also list the names of those who have not furnished statements (section 19 of the Act).

If an 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 agent or other person who furnished the statement. The agent or person in question will have fourteen days in which to correct the error or omission. When an 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/or make it available for inspection.

Arising from the amendment of the Act in March 2009, a new subsection has been inserted in section 19 to require local authorities to include in their annual reports the aggregate details of election expenditure and donations received in respect of national agents, designated persons, third parties and candidates. This information will be included in the annual report of the local authority for 2009, when published.

Part 4 – Prohibited Donations and Political Donation Accounts

4.1. Prohibited Donations

Acceptance by a political party or a third party of an **anonymous donation** exceeding a value of €126.97 is prohibited. A donation is anonymous if a political party or third party does not know the name and address of the donor.

Political parties and third parties are also prohibited from accepting a donation, or donations, from a person in the same calendar year valued **in excess of €6,348.69** or 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. This is known as a **foreign donation**.

4.2. What should a political party or third party do if they receive a prohibited donation in relation to a local election?

If a prohibited donation as described above is received by a party or third party, they must do the following:

- (a) A donation which is received and which is prohibited because it is an anonymous donation, which exceeds €126.97, must be notified and returned to the local authority within 14 days.
- (b) In the case of a donation which is received and which is prohibited because its value is over the limit, the recipient 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 recipient to the local authority within 14 days and must be remitted to the authority. As an alternative, the recipient 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.

4.3. Third Party and Political Donation Accounts

A third party who receives, in any particular year, a monetary donation in excess of €126.97 must open an account in a financial institution and lodge that and any other donations received to that account.

Not later than 31 March each year, a third party who was required to open a political donations account must furnish a statement provided by the financial institution where the political donations account was opened. The statement

must specify 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.

The certificate must be accompanied by a statutory declaration that, to the best of the third party's knowledge and belief, the certificate is correct in every material respect and that all reasonable action has been taken in order to be satisfied as to the accuracy of the certificate.

The local authority will retain the statements from financial institutions and their accompanying certificates and statutory declarations and will not disclose the contents thereof, unless ordered by a court to do so or where disclosure is required in connection with an investigation held by the local authority.

Part 5 – Offences and Penalties

5.1. What are the offences relating to a national agent or designated person?

Section 21 of the Act provides that a national agent or designated person is guilty of an offence if, at a local election, he or she:

- fails to furnish an election expenses statement or a statutory declaration to the local authority within 90 days after polling day at a local election;
- furnishes an election expenses statement to the local authority which, to the agent's or person's knowledge, is false or misleading in a material respect;
- directly, or through another person, incurs election expenses in excess of the relevant spending limits; or
- fails otherwise to comply with the provisions of the Act.

5.2. What are the offences relating to an unconnected person/third party who incurs expenses under section 6(7) of the Act at a local election?

Section 21(3) of the Act provides that any person who incurs expenses in accordance with section 6(7) [see paragraph 2.6] shall be guilty of an offence if, at an election, that person:

- (a) fails to notify the local authority in accordance with section 6(7) of his/her intention to incur election expenses; or
- (b) fails to furnish an election expenses statement or a statutory declaration to the local authority, within 90 days after polling day at a local election;
- (c) furnishes an election expenses statement to the local authority which, to the person's knowledge, is false or misleading in a material respect; or
- (d) fails otherwise to comply with the provisions of section 13.

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

Section 21(4) of the Act (see paragraph 2.8) 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 person authorised in writing by them or by a candidate at the election or a person authorised in writing by the candidate, unless the person who requested the publication of the advertisement or notice produces to the publisher a certificate from a local authority pursuant to section 6(9) which shows that the person in question has supplied the information required by section 6(7) of the Act.

5.4. What are the penalties for offences under Part V of the Act?

Section 21(5) of the Act provides that a person guilty of any offence under sections 21(1), (2), (3), (4), (4A) and (4B) of the Act is liable on summary conviction to a fine not exceeding €1,904.61

In the case of offences under section 21(1)(b), (2)(b), (3)(c), (3)(A), (4A)(b) or (4B)(d) of the Act, a person is liable on conviction on indictment to a fine not exceeding €25,000 or, at discretion of the court, to imprisonment for a period not exceeding three years or to both such fine and such imprisonment. This includes the offence of incurring expenditure in excess of the relevant spending limits.

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.

Appendix 1
Statement of Election Expenses

STATEMENT OF 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, AS AMENDED

STATEMENT BY NATIONAL AGENT/DESIGNATED PERSON/THIRD PARTY

1. Name of National Agent/Designated Person/Third Party (delete as appropriate)
_____ Political Party (if any) _____

2. Address

3. Contact (telephone/fax/email)

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

Section 12A(1)(a) of the Local Elections (Disclosure of Donations and Expenditure Act) 1999, as amended, provides for the limitation of expenses at local elections.

For a candidate of a political party, section 12A(1)(c)(i) of the Local Elections (Disclosure of Donations and Expenditure) Act 1999, as amended, allows for the national agent of a political party to incur 10 per cent 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) Details of candidates' election expenses assigned to the national agent, where no written agreement was made setting an alternative percentage to the 10% deemed to be automatically assigned to the national agent

Electoral Area	Candidate Spending Limit	10% of Limit to be Allocated to National Agent	Number of Candidates	Total
county or city council electoral area with a population in excess of 32,500	€15,000	€1,500		
county or city council electoral area with a population of between 22,501 and 32,500	€13,000	€1,300		
county or city council electoral area with a population of between 12,001 and 22,500	€11,500	€1,150		
county or city council electoral area with a population of 12,000 or less	€750	€75		
electoral area of a borough or town council	€750	€75		
electoral area of a borough or town council where one quarter of the applicable spending limit applies (a candidate contesting an election for both a county council and a borough or town council)	€1,875	€187.50		
Total				

Details of candidates' names and the electoral areas in which they were candidates should be retained by the national agent in the event of them being required by the specified local authority.

7. Expenditure (National Level)

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:	
(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.	
Subtotal Other 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.	
Subtotal Office and Stationery:	

(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.	
Subtotal Transport and Travel:	
(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.	
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:	

8. Expenditure (Electoral Area Level)

Expenditure Items	Local Authority and Electoral Area	Candidate Name(s)	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:			

<p>(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.</p>			
<p>Subtotal Publicity:</p>			
<p>(c) Election Posters. Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.</p>			
<p>Subtotal Election Posters:</p>			
<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>			
<p>Subtotal Market Research:</p>			
<p>(h) Campaign Workers. Expenses in respect of that matter include payments to campaign workers, insurance and other costs.</p>			
<p>Subtotal Campaign Workers:</p>			
<p>TOTAL ELECTION EXPENSES INCURRED:</p>			

9. Statutory Declaration

THE FOLLOWING STATUTORY DECLARATION MUST BE MADE BY THE NATIONAL AGENT/DESIGNATED PERSON OR THIRD PARTY (delete as appropriate).

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] 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, Equality and Law Reform

or

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

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
Spending Limits by Local Authority and Electoral Area

Electoral Area	Population 2006	No. Of Members	Candidate Spending Limit	10% Allocated to Political Party	Effective Candidate Limit (Unless Altered by Written Agreement)
Carlow County	51,067	21			
Borris - Carlow	9,813	4	€9,750	€975	€8,775
Carlow East - Carlow	9,601	4	€9,750	€975	€8,775
Carlow West - Carlow	12,666	5	€11,500	€1,150	€10,350
Muinebeag - Carlow	9,877	4	€9,750	€975	€8,775
Tullow - Carlow	9,110	4	€9,750	€975	€8,775
Cavan County	64,003	25			
Bailieborough - Cavan	17,104	7	€11,500	€1,150	€10,350
Ballyjamesduff - Cavan	16,001	6	€11,500	€1,150	€10,350
Belturbet - Cavan	12,495	5	€11,500	€1,150	€10,350
Cavan - Cavan	18,403	7	€11,500	€1,150	€10,350
Clare County	110,950	32			
Ennis East - Clare	17,921	5	€11,500	€1,150	€10,350
Ennis West - Clare	13,736	4	€11,500	€1,150	€10,350
Ennistimon - Clare	16,835	5	€11,500	€1,150	€10,350
Killaloe - Clare	21,888	6	€11,500	€1,150	€10,350
Kilrush - Clare	19,646	6	€11,500	€1,150	€10,350
Shannon - Clare	20,924	6	€11,500	€1,150	€10,350
Cork County	361,877	48			
Bandon - Cork County	27,208	3	€13,000	€1,300	€11,700
Bantry - Cork County	20,826	5	€11,500	€1,150	€10,350
Blarney - Cork County	43,006	4	€15,000	€1,500	€13,500
Carrigaline - Cork County	60,124	6	€15,000	€1,500	€13,500
Fermoy - Cork County	25,764	4	€13,000	€1,300	€11,700
Kanturk - Cork County	26,099	4	€13,000	€1,300	€11,700
Macroom - Cork County	42,054	4	€15,000	€1,500	€13,500
Mallow - Cork County	28,906	5	€13,000	€1,300	€11,700
Midleton - Cork County	55,151	6	€15,000	€1,500	€13,500
Skibbereen - Cork County	32,739	7	€15,000	€1,500	€13,500
Donegal County	147,264	29			
Donegal - Donegal	25,478	5	€13,000	€1,300	€11,700
Glenties - Donegal	24,134	5	€13,000	€1,300	€11,700
Inishowen - Donegal	36,328	7	€15,000	€1,500	€13,500
Letterkenny - Donegal	37,546	7	€15,000	€1,500	€13,500
Stranorlar - Donegal	23,778	5	€13,000	€1,300	€11,700

Dun Laoghaire-Rathdown	194,038	28			
Ballybrack - Dun L.Rathdown	32,856	5	€15,000	€1,500	€13,500
Blackrock - Dun L.Rathdown	29,455	4	€13,000	€1,300	€11,700
Dundrum - Dun L.Rathdown	37,373	5	€15,000	€1,500	€13,500
Dun Laoghaire - Dun L.Rathdown	40,182	6	€15,000	€1,500	€13,500
Glencullen - Sandyford - Dun L.Rathdown	28,350	4	€13,000	€1,300	€11,700
Stillorgan - Dun L.Rathdown	25,822	4	€13,000	€1,300	€11,700
Fingal	239,992	24			
Balbriggan - Fingal	47,411	5	€15,000	€1,500	€13,500
Castleknock - Fingal	43,192	4	€15,000	€1,500	€13,500
Howth - Malahide - Fingal	49,804	5	€15,000	€1,500	€13,500
Mulhuddart - Fingal	47,782	5	€15,000	€1,500	€13,500
Swords - Fingal	51,803	5	€15,000	€1,500	€13,500
Galway County	159,256	30			
Ballinasloe - Galway County	26,111	5	€13,000	€1,300	€11,700
Connemara - Galway County	36,104	7	€15,000	€1,500	€13,500
Loughrea - Galway County	38,791	7	€15,000	€1,500	€13,500
Oranmore - Galway County	22,057	4	€11,500	€1,150	€10,350
Tuam - Galway County	36,193	7	€15,000	€1,500	€13,500
Kerry County	139,835	27			
Dingle - Kerry	15,131	3	€11,500	€1,150	€10,350
Killarney - Kerry	36,047	7	€15,000	€1,500	€13,500
Killorglin - Kerry	24,311	5	€13,000	€1,300	€11,700
Listowel - Kerry	27,418	5	€13,000	€1,300	€11,700
Tralee - Kerry	36,928	7	€15,000	€1,500	€13,500
Kildare County	186,335	25			
Athy - Kildare	27,297	4	€13,000	€1,300	€11,700
Celbridge - Kildare	46,948	6	€15,000	€1,500	€13,500
Clane - Kildare	28,422	4	€13,000	€1,300	€11,700
Kildare - Kildare	46,532	6	€15,000	€1,500	€13,500
Naas - Kildare	37,136	5	€15,000	€1,500	€13,500
Kilkenny County	87,558	26			
Ballyragget - Kilkenny	16,208	5	€11,500	€1,150	€10,350
Callan - Kilkenny	12,634	4	€11,500	€1,150	€10,350
Kilkenny - Kilkenny	24,955	7	€13,000	€1,300	€11,700
Pilltown - Kilkenny	20,060	6	€11,500	€1,150	€10,350
Thomastown - Kilkenny	13,701	4	€11,500	€1,150	€10,350

Laoighis County	66,341	25			
Borris-in-Ossory - Laois	16,082	6	€11,500	€1,150	€10,350
Emo - Laois	10,972	4	€9,750	€975	€8,775
Luggacurren - Laois	10,464	4	€9,750	€975	€8,775
Mountmellick - Laois	9,951	4	€9,750	€975	€8,775
Portlaoighise - Laois	18,872	7	€11,500	€1,150	€10,350
Leitrim County	28,950	22			
Ballinamore - Leitrim	6,664	5	€9,750	€975	€8,775
Carrick-on-Shannon - Leitrim	8,952	7	€9,750	€975	€8,775
Dromahaire - Leitrim	6,470	5	€9,750	€975	€8,775
Manorhamilton - Leitrim	6,864	5	€9,750	€975	€8,775
Limerick County	124,265	28			
Bruff - Limerick County	31,370	7	€13,000	€1,300	€11,700
Castleconnell - Limerick County	31,341	7	€13,000	€1,300	€11,700
Kilmallock - Limerick County	21,818	5	€11,500	€1,150	€10,350
Newcastle - Limerick County	22,275	5	€11,500	€1,150	€10,350
Rathkeale - Limerick County	17,461	4	€11,500	€1,150	€10,350
Longford County	34,391	21			
Ballymahon - Longford	9,260	6	€9,750	€975	€8,775
Drumlish - Longford	6,453	4	€9,750	€975	€8,775
Granard - Longford	6,466	4	€9,750	€975	€8,775
Longford - Longford	12,212	7	€11,500	€1,150	€10,350
Louth County	112,093	26			
Ardee - Louth	21,169	5	€11,500	€1,150	€10,350
Drogheda East - Louth	24,657	6	€13,000	€1,300	€11,700
Drogheda West - Louth	17,702	4	€11,500	€1,150	€10,350
Dundalk Carlingford - Louth	22,040	5	€11,500	€1,150	€10,350
Dundalk South - Louth	26,525	6	€13,000	€1,300	€11,700
Mayo County	123,839	31			
Ballina - Mayo	22,978	6	€13,000	€1,300	€11,700
Belmullet - Mayo	15,297	4	€11,500	€1,150	€10,350
Castlebar - Mayo	28,356	7	€13,000	€1,300	€11,700
Claremorris - Mayo	25,192	6	€13,000	€1,300	€11,700
Swinford - Mayo	16,547	4	€11,500	€1,150	€10,350
Westport - Mayo	15,469	4	€11,500	€1,150	€10,350

Meath County	162,005	29			
Dunshaughlin - Meath	40,458	7	€15,000	€1,500	€13,500
Kells - Meath	26,552	5	€13,000	€1,300	€11,700
Navan - Meath	39,519	7	€15,000	€1,500	€13,500
Slane - Meath	32,126	6	€13,000	€1,300	€11,700
Trim - Meath	23,350	4	€13,000	€1,300	€11,700
Monaghan County	55,997	20			
Carrickmacross - Monaghan	14,059	5	€11,500	€1,150	€10,350
Castleblayney - Monaghan	11,686	4	€9,750	€975	€8,775
Clones - Monaghan	10,776	4	€9,750	€975	€8,775
Monaghan - Monaghan	19,476	7	€11,500	€1,150	€10,350
Offaly County	70,868	21			
Birr - Offaly	13,122	4	€11,500	€1,150	€10,350
Edenderry - Offaly	19,663	6	€11,500	€1,150	€10,350
Ferbane - Offaly	13,788	4	€11,500	€1,150	€10,350
Tullamore - Offaly	24,295	7	€13,000	€1,300	€11,700
Roscommon County	58,768	26			
Athlone - Roscommon	13,748	6	€11,500	€1,150	€10,350
Castlerea - Roscommon	15,321	7	€11,500	€1,150	€10,350
Boyle - Roscommon	9,467	4	€9,750	€975	€8,775
Roscommon - Roscommon	11,398	5	€9,750	€975	€8,775
Strokestown - Roscommon	8,834	4	€9,750	€975	€8,775
Sligo County	60,894	25			
Ballymote - Sligo	9,295	4	€9,750	€975	€8,775
Dromore - Sligo	9,676	4	€9,750	€975	€8,775
Sligo Drumcliff - Sligo	14,920	6	€11,500	€1,150	€10,350
Sligo Strandhill - Sligo	17,815	7	€11,500	€1,150	€10,350
Tobercurry - Sligo	9,188	4	€9,750	€975	€8,775
South Dublin	246,935	26			
Clondalkin - Sount Dublin	53,173	6	€15,000	€1,500	€13,500
Lucan- Sount Dublin	47,237	5	€15,000	€1,500	€13,500
Rathfarnham - Sount Dublin	38,832	4	€15,000	€1,500	€13,500
Tallaght - Central - Sount Dublin	59,306	6	€15,000	€1,500	€13,500
Tallaght - South - Sount Dublin	48,387	5	€15,000	€1,500	€13,500
Tipperary North	66,023	21			
Nenagh - Tipperary North	18,751	6	€11,500	€1,150	€10,350
Newport - Tipperary North	15,795	5	€11,500	€1,150	€10,350
Templemore - Tipperary North	14,927	5	€11,500	€1,150	€10,350
Thurles - Tipperary North	16,550	5	€11,500	€1,150	€10,350

Tipperary South	83,221	26			
Cahir - Tipperary South	12,638	4	€11,500	€1,150	€10,350
Cashel - Tipperary South	12,381	4	€11,500	€1,150	€10,350
Clonmel - Tipperary South	23,251	7	€13,000	€1,300	€11,700
Fethard - Tipperary South	18,316	6	€11,500	€1,150	€10,350
Tipperary - Tipperary South	16,635	5	€11,500	€1,150	€10,350
Waterford County	62,213	23			
Dungarvan - Waterford County	16,960	6	€11,500	€1,150	€10,350
Lismore - Waterford County	10,807	4	€9,750	€975	€8,775
Comeragh - Waterford County	15,501	6	€11,500	€1,150	€10,350
Tramore - Waterford County	18,945	7	€11,500	€1,150	€10,350
Westmeath County	79,346	23			
Athlone - Westmeath	21,776	6	€11,500	€1,150	€10,350
Coole - Westmeath	13,005	4	€11,500	€1,150	€10,350
Kilbeggan - Westmeath	13,425	4	€11,500	€1,150	€10,350
Mullingar East - Westmeath	14,102	4	€11,500	€1,150	€10,350
Mullingar West - Westmeath	17,038	5	€11,500	€1,150	€10,350
Wexford County	131,749	21			
Enniscorthy - Wexford	30,671	5	€13,000	€1,300	€11,700
Gorey - Wexford	30,406	5	€13,000	€1,300	€11,700
New Ross - Wexford	25,966	4	€13,000	€1,300	€11,700
Wexford - Wexford	44,706	7	€15,000	€1,500	€13,500
Wicklow County	126,194	24			
Arklow - Wicklow	26,152	5	€13,000	€1,300	€11,700
Baltinglass - Wicklow	16,992	3	€11,500	€1,150	€10,350
Bray - Wicklow	35,426	7	€15,000	€1,500	€13,500
Greystones - Wicklow	21,132	4	€11,500	€1,150	€10,350
Wicklow - Wicklow	26,492	5	€13,000	€1,300	€11,700
Cork City	119,418	31			
Cork City North-Central	19,953	5	€11,500	€1,150	€10,350
Cork City North-East	14,809	4	€11,500	€1,150	€10,350
Cork City North-West	15,401	4	€11,500	€1,150	€10,350
Cork City South-Central	20,362	5	€11,500	€1,150	€10,350
Cork City South-East	25,535	7	€13,000	€1,300	€11,700
Cork City South-West	23,358	6	€13,000	€1,300	€11,700

Dublin City	506,211	52			
Dublin City - Artane - Whitehall	47,095	5	€15,000	€1,500	€13,500
Dublin City - Ballyfermot - Drimnagh	37,398	4	€15,000	€1,500	€13,500
Dublin City - Ballymun - Finglas	50,957	5	€15,000	€1,500	€13,500
Dublin City - Cabra - Glasnevin	44,618	5	€15,000	€1,500	€13,500
Dublin City - Clontarf	48,934	5	€15,000	€1,500	€13,500
Dublin City - Crumlin - Kimmage	39,246	4	€15,000	€1,500	€13,500
Dublin City - Donaghmede	41,793	4	€15,000	€1,500	€13,500
Dublin City - North Inner City	60,056	6	€15,000	€1,500	€13,500
Dublin City - Pembroke - Rathmines	60,277	6	€15,000	€1,500	€13,500
Dublin City - South-East Inner City	40,028	4	€15,000	€1,500	€13,500
Dublin City - South-West Inner City	35,809	4	€15,000	€1,500	€13,500
Galway City	72,414	15			
Galway City Central	19,117	4	€11,500	€1,150	€10,350
Galway City East	28,561	6	€13,000	€1,300	€11,700
Galway City West	24,736	5	€13,000	€1,300	€11,700
Limerick City	59,790	17			
Limerick City East	13,217	4	€11,500	€1,150	€10,350
Limerick City North	21,020	6	€11,500	€1,150	€10,350
Limerick City South	25,553	7	€13,000	€1,300	€11,700
Waterford City	45,748	15			
Waterford City East	18,336	6	€11,500	€1,150	€10,350
Waterford City North	11,823	4	€9,750	€975	€8,775
Waterford City South	15,589	5	€11,500	€1,150	€10,350

Borough / Town Council	No. Of Members	Candidate Spending Limit	10% Allocated to Political Party	Effective Candidate Limit (Unless Altered by Written Agreement)
Drogheda Borough	12	€7,500	€750	€6,750
Sligo Borough	12	€7,500	€750	€6,750
Bray Town Council	12	€7,500	€750	€6,750
Dundalk Town Council	12	€7,500	€750	€6,750
Clonmel Borough	12	€7,500	€750	€6,750
Kilkenny Borough	12	€7,500	€750	€6,750
Wexford Borough	12	€7,500	€750	€6,750
Tralee Town Council	12	€7,500	€750	€6,750
Ardee Town Council	9	€7,500	€750	€6,750
Arklow Town Council	9	€7,500	€750	€6,750
Athlone Town Council	9	€7,500	€750	€6,750
Athy Town Council	9	€7,500	€750	€6,750
Balbriggan Town Council	9	€7,500	€750	€6,750
Ballina Town Council	9	€7,500	€750	€6,750
Ballinasloe Town Council	9	€7,500	€750	€6,750
Ballybay Town Council	9	€7,500	€750	€6,750
Ballyshannon Town Council	9	€7,500	€750	€6,750
Bandon Town Council	9	€7,500	€750	€6,750
Bantry Town Council	9	€7,500	€750	€6,750
Belturbet Town Council	9	€7,500	€750	€6,750
Birr Town Council	9	€7,500	€750	€6,750
Boyle Town Council	9	€7,500	€750	€6,750
Buncrana Town Council	9	€7,500	€750	€6,750
Bundoran Town Council	9	€7,500	€750	€6,750
Carlow Town Council	9	€7,500	€750	€6,750
Carrickmacross Town Council	9	€7,500	€750	€6,750
Carrick-on-Suir Town Council	9	€7,500	€750	€6,750
Cashel Town Council	9	€7,500	€750	€6,750
Castlebar Town Council	9	€7,500	€750	€6,750
Castleblaney Town Council	9	€7,500	€750	€6,750
Cavan Town Council	9	€7,500	€750	€6,750
Clonakilty Town Council	9	€7,500	€750	€6,750
Clones Town Council	9	€7,500	€750	€6,750
Cobh Town Council	9	€7,500	€750	€6,750

Cootehill Town Council	9	€7,500	€750	€6,750
Newbridge Town Council (Droichead Nua)	9	€7,500	€750	€6,750
Dungarvan Town Council	9	€7,500	€750	€6,750
Edenderry Town Council	9	€7,500	€750	€6,750
Ennis Town Council	9	€7,500	€750	€6,750
Enniscorthy Town	9	€7,500	€750	€6,750
Fermoy Town Council	9	€7,500	€750	€6,750
Gorey Town Council	9	€7,500	€750	€6,750
Granard Town Council	9	€7,500	€750	€6,750
Greystones Town Council	9	€7,500	€750	€6,750
Kells Town Council (Ceannanus Mór)	9	€7,500	€750	€6,750
Kilkee Town Council	9	€7,500	€750	€6,750
Killarney Town Council	9	€7,500	€750	€6,750
Kilrush Town Council	9	€7,500	€750	€6,750
Kinsale Town Council	9	€7,500	€750	€6,750
Leixlip Town Council	9	€7,500	€750	€6,750
Letterkenny Town Council	9	€7,500	€750	€6,750
Lismore Town Council	9	€7,500	€750	€6,750
Listowel Town Council	9	€7,500	€750	€6,750
Longford Town Council	9	€7,500	€750	€6,750
Loughrea Town Council	9	€7,500	€750	€6,750
Macroom Town Council	9	€7,500	€750	€6,750
Mallow Town Council	9	€7,500	€750	€6,750
Midleton Town Council	9	€7,500	€750	€6,750
Monaghan Town Council	9	€7,500	€750	€6,750
Mountmellick Town Council	9	€7,500	€750	€6,750
Muinebheag Town Council	9	€7,500	€750	€6,750
Mullingar Town	9	€7,500	€750	€6,750
Naas Town Council	9	€7,500	€750	€6,750
Navan Town Council	9	€7,500	€750	€6,750
Nenagh Town Council	9	€7,500	€750	€6,750
New Ross Town Council	9	€7,500	€750	€6,750
Passage West Town Council	9	€7,500	€750	€6,750
Portlaoise Town Council	9	€7,500	€750	€6,750
Shannon Town Council	9	€7,500	€750	€6,750
Skibbereen Town Council	9	€7,500	€750	€6,750
Templemore Town Council	9	€7,500	€750	€6,750
Thurles Town Council	9	€7,500	€750	€6,750
Tipperary Town Council	9	€7,500	€750	€6,750
Tramore Town Council	9	€7,500	€750	€6,750

Trim Town Council	9	€7,500	€750	€6,750
Tuam Town Council	9	€7,500	€750	€6,750
Tullamore Town Council	9	€7,500	€750	€6,750
Westport Town Council	9	€7,500	€750	€6,750
Wicklow Town Council	9	€7,500	€750	€6,750
Youghal Town Council	9	€7,500	€750	€6,750