



7 January 2015

Circular Letter: F.1/15

- 31 January 2015 deadline for the reporting of political donations by elected members

- Requirement to include information on expenditure and certain donations at the 2014 local elections in the local authority annual report for 2014

1. Summary

This circular addresses two separate issues:

- January 31st is the annual deadline for the reporting of political donations received in the previous year by elected members. The reporting requirements for 2015 are unchanged from those that applied in 2014. These requirements were set out in circular letter F.10/13 of 16 October 2013. Copies of that circular and the accompanying draft guidelines for elected members (which include relevant forms to be completed) are attached for information and reference.
- Section 19 of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 ('the 1999 Act') provides that each local authority shall include in its annual report the aggregate details of election expenditure in respect of each candidate and designated person of a political party, as well as details of certain political donations. This information should be included in the annual report of each local authority for 2014, when published in 2015.

2. 31 January 2015 deadline for the reporting of political donations by elected members

Each person who, in the preceding year, was a member of a local authority is required, under section 19E of the 1999 Act to furnish to their local authority, not later than January 31st, a donation statement indicating whether during the preceding calendar year the member received from the same person, a donation exceeding €600 in value. This provision applies to each person who was a member of a local authority in 2014, either before or after the local elections held on May 23rd 2014.

Further, a member of a local authority who receives, in any particular year, a monetary donation of more than €100 must open and maintain an account in a financial institution in the State and must lodge that donation and any further monetary

donations received, of whatever value, to that account (referred to as a political donations account).

Not later than January 31st in each year, a member of the local authority who was required to open a political donations account must furnish to the local authority, along with their donation statement, a statement provided by the financial institution where the political donations account was opened (under section 19D of the 1999 Act).

The relevant forms to be completed and submitted by elected members are included as appendices to the draft guidelines for elected members sent to local authorities with circular F.10/13 (and attached). This version of the guidelines is the one that is current and can be issued to elected members.

Please note that the guidelines document is identified as being in 'draft' form to enable each local authority to issue the guidelines under its own name. The term 'draft' does not reflect on the content of the document, which should not be subject to substantive change before being issued.

3. Requirement to include information on expenditure and certain donations at the 2014 local elections in the local authority annual report for 2014

Section 13 of the 1999 Act requires that a written statement of all election expenses incurred in relation to a local election must be furnished by a candidate or a designated person of a political party to their local authority within 90 days after polling day at that election. An unsuccessful candidate must provide details in respect of each donation received in excess of €600. Section 13 of the 1999 Act also requires that the national agent of a political party submit a statement of election expenses to Dublin City Council as the 'specified local authority' for this purpose. The deadline for the submission of these statements was August 21st, 2014.

Section 19(4) of the 1999 Act provides that certain information be included in the annual report of a local authority in connection with the statements submitted in 2014 under section 13, and is as follows:

"(4) An annual report of a local authority prepared in accordance with section 221 of the Local Government Act 2001, in respect of the year in which a local election is held, shall include details of —

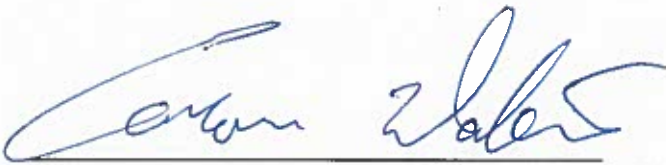
- (a) the aggregate election expenditure in respect of each candidate, designated person, third party and national agent, and*
- (b) donations received in respect of each candidate, designated person, third party and national agent,*

as contained in the statements and declarations furnished to it pursuant to section 13."

In making arrangements to publish its annual report for 2014, each local authority is requested to bear in mind the above provision and to include the required information in the annual report.

4. Further information

If you have further queries, or require any assistance in dealing with the issues addressed in this circular, please contact the undersigned.

A handwritten signature in blue ink, appearing to read 'Eamonn Waters', is written over a horizontal line.

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Franchise Section.

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To: the Chief Executive and the Director of Services for Corporate Affairs of each City, County and City and County Council.