

Exchequer Funding of Political Parties in 2023 & 2024

Report to the Ceann Comhairle pursuant to section 4(1) of the Electoral Act 1997



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

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Foreword

I am pleased to furnish this report to the Ceann Comhairle in accordance with section 4(1) of the Electoral Act 1997. The report concerns annual statements of expenditure of Exchequer funding and related statutory auditors' reports, in respect of 2023 and 2024, furnished to the Commission by qualified political parties pursuant to section 20 of the Act.

A handwritten signature in black ink that reads "Garrett Sheehan". The signature is written in a cursive style with a large initial 'G'.

Garrett Sheehan

Chairperson

Standards in Public Office Commission

July 2025

Introduction

This report concerns statements of expenditure of Exchequer funding and related statutory auditors' reports (referred to jointly as "the statements"), in respect of 2023 and 2024, which were furnished to the Standards in Public Office Commission (the Commission) by qualified political parties.

In order to qualify for funding under the Electoral Act 1997 (the Act), a political party must be included in the Register of Political Parties and must have obtained at least 2% of the first preference votes at the last Dáil general election. Based on the results of general elections held on 8 February 2020 and 29 November 2024, seven political parties qualified for Exchequer funding under the Act in 2023 and 2024: Fianna Fáil, Fine Gael, the Green Party, People Before Profit - Solidarity, Sinn Féin, Social Democrats and the Labour Party.

Each qualified political party is paid annually:

- a) a flat rate amount of €126,974, and
- b) a share of an annual sum which was set in 2001 at €3,809,214 and which has increased in line with general pay increases in the civil service.

The share of the fund payable to a qualified political party is determined by expressing the first preference votes of the qualified party as a percentage of the total first preference votes received by all qualified political parties.

The fund, including the flat rate amount, stood at €6,252,068 for 2023 and €6,449,106 for 2024.

Details of the payments made to the qualifying political parties in respect of 2023 and 2024 are shown at the appendices to this report.

Chapter 2: Purposes for which Exchequer Funding is provided

As provided for in Section 18 of the Act, Exchequer funds received by qualified parties must be applied as provided for by law. This allows for the funding to be used for “the general conduct and management of the party's affairs and the lawful pursuit by it of any of its objectives”. Without prejudice to the generality of this provision, the legislation specifies that the funding may be applied to any, or all of the following:

- the general administration of the party,
- research, education and training,
- policy formulation,
- the co-ordination of the activities of the branches and members of the party,
- the promotion of participation of women in political activity, and
- the promotion of participation of young people in political activity.

The funding received may not be applied to, or used to recoup, election or referendum expenses. The Commission requires the party's appropriate officer to confirm that none of the funding was used for election or referendum purposes. Each of the seven appropriate officers who submitted returns for 2023 and 2024 stated that the funding was not used for such purposes.

Apart from prohibitions on the use of the funding in relation to election or referendum expenses, the Act is very general in respect of how the funding may be applied. The Commission has previously commented that the Act does not make any reference to capital or current expenditure and does not specify whether funding may be used for capital or current spending. There is also no legal provision regarding the timing of expenditure and whether or not unused amounts should be returned to the Exchequer. The Commission remains of the view that there is a need for greater clarity in these matters.

Chapter 3: Furnishing of statements of expenditure of Exchequer funding and related auditors' reports

The appropriate officer of each qualified party must furnish to the Commission a statement that funding received in respect of the reporting year was applied to some or all of the purposes referred to in section 18. The statement must also indicate the actual matters to which the funding was applied, including the amounts applied to the promotion of participation by women and young persons in political activity. The statement must be audited by a statutory auditor and a copy of the auditor's report must be furnished to the Commission with the statement.

In the Appendix, Table 2, shows the breakdown of expenditure in respect of 2023 and Table 4 shows the breakdown of expenditure in respect of 2024 of expenditure provided by the parties under the headings set out in section 18 of the Act.

No payment shall be made to a qualified party after 30 April in any year unless and until -

(i) the party has furnished to the Commission a statement of expenditure of Exchequer funding and related statutory auditors' report, a donation statement and statutory declaration (required under section 24(1)(b) of the Act), and

(ii) the Commission has furnished a copy of these statements to the Minister for Public Expenditure, National Development Plan Delivery and Reform, and has certified that they are compliant with the relevant provisions of the legislation and guidelines published by the Commission.

The Commission has notified the Department of Public Expenditure, National Development Plan Delivery and Reform that all seven qualified parties submitted their statements of expenditure of Exchequer funding and related statutory auditor's reports for 2023 and 2024.

Chapter 4: Publication of statements of expenditure of Exchequer funding

The Commission has furnished to the Minister for Public Expenditure, National Development Plan Delivery and Reform a copy of the statements of expenditure of Exchequer funding, and related statutory auditors' reports, received in respect of 2023 and 2024. The Commission has certified to the Minister that these statements are compliant with guidelines issued by the Commission and with the Act.

The Commission has today laid the statements furnished by qualified political parties before both Houses of the Oireachtas. The documents are available on the Commission's website at <https://www.sipo.ie/en/collection/a2b69-expenditure-of-exchequer-funding/>

The Commission has also made the statements furnished to it available to the public for inspection and copying at its offices at 6 Earlsfort Terrace, Dublin 2, D02 W773.

Appendix: Funding and expenditure details

Table 1 Funding received by qualified political parties in 2023*

Qualified political parties	Closing balance 2022 €	Funding received for 2023 €	Expenditure in 2023 €	Closing balance 2023 €
Fianna Fáil	1,010,947	1,531,485	2,006,616	535,816
Fine Gael	400,160	1,448,425	1,518,829	329,756
The Green Party	-	583,277	583,277	4,566
People Before Profit/Solidarity	40,646	293,629	316,071	18,204
Sinn Féin	2,197,793	1,680,457	1,578,903	2,299,347
Social Democrats	288,277	310,777	313,275	285,779
The Labour Party	159,988	404,018	472,943	91,063
Total	4,097,811	6,252,068	6,789,914	3,559,965

**Totals may not match due to rounding*

Table 2 Expenditure of Exchequer Funding for 2023 disclosed by political parties*

Qualified political parties	General administration	Research, education & training	Policy formulation €	Co-ordination of branches & members	Participation by women €	Youth participation €	Total €
Fianna Fáil	1,624,851	152,671	30,000	113,494	57,445	28,155	2,006,616
Fine Gael	1,048,985	55,874	-	202,582	133,954	77,434	1,518,829
The Green Party	486,243	3,847	-	81,547	3,869	3,205	578,711
People Before Profit/Solidarity	52,302	1,776	-	261,992	-	-	316,071
Sinn Féin	885,275	51,618	75,906	424,777	94,120	47,207	1,578,903
Social Democrats	289,908	-	9,551	13,049	246	521	313,275
The Labour Party	365,601	-	24,250	-	39,672	43,420	472,943
Total	4,753,165	265,786	139,707	1,097,441	329,306	199,942	6,785,348

Table 3 Funding received by qualified political parties in 2024*

Qualified political parties	Closing balance 2023 €	Funding received for 2024 €	Expenditure in 2024 €	Closing balance 2024 €
Fianna Fáil	535,816	1,594,406	2,116,577	13,645
Fine Gael	329,756	1,509,043	1,752,247	86,552
The Green Party	4,566	574,916	579,482	-
People Before Profit/Solidarity	18,204	302,559	319,433	1,330
Sinn Féin	2,299,347	1,718,933	2,459,030	1,559,250
Social Democrats	285,779	330,771	538,842	77,708
The Labour Party	91,063	418,478	479,290	30,251
Total	3,564,531	6,449,106	8,244,901	1,768,736

*Totals may not match due to rounding.

Table 4: Expenditure of Exchequer Funding for 2024 disclosed by political parties*

Qualified political parties	General administration €	Research, education & training €	Policy formulation €	Co-ordination of branches & members €	Participation by women €	Youth participation €	Total €
Fianna Fáil	1,523,577	182,516	30,000	286,550	65,321	28,613	2,116,577
Fine Gael	1,181,150	113,467	40,762	250,591	133,923	32,354	1,752,247
The Green Party	519,971	6,227	-	49,358	1,385	2,541	579,482
People Before Profit/Solidarity	24,030	782	-	294,621	-	-	319,433
Sinn Féin	1,565,614	55,293	157,476	528,863	102,900	48,884	2,459,030
Social Democrats	515,388	-	-	23,454	-	-	538,842
The Labour Party	367,806	-	2,540	-	46,920	62,024	479,290
Total	5,697,536	358,285	230,778	1,433,437	350,449	174,416	8,244,901

*Totals may not match due to rounding