

## Explanatory Notes

### Statement of Expenditure of "Parliamentary Activities Allowance" 1 January 2025 to 31 December 2025

Ministerial and Parliamentary Offices Act 1938 as amended by the  
Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act, 2014 (the Act)

The parliamentary leader should read the Commission's guidelines and, if necessary, request assistance on completion of the form from the Standards Commission secretariat (see telephone numbers at the end of the page).

The parliamentary leader should also note the following

- **specific** details must be given, under the individual headings, of the actual matters to which the funding was applied;
- the completed Statement of Expenditure must be accompanied by a report by a Public Auditor as set out at Part 5 of the form;
- the Act provides that no further payment of an allowance under the legislation will be made after 30 April in any year to a parliamentary leader who has not furnished a Statement of Expenditure and accompanying Public Auditor's report to the Standards Commission.

*The completed Statement of Expenditure and the Public Auditor's report, should reach the Standards in Public Office Commission, 6 Earlsfort Terrace, Dublin 2, D02 W773 not later than 31 March 2026.*

#### Standards in Public Office Commission:

##### Contact Details:

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

**Más mian leat comhfhreagras agus foirmeacha as Gaeilge a fháil le do thoil déan teagmháil linn**

**Statement of Expenditure of  
"Parliamentary Activities Allowance"  
1 January 2025 to 31 December 2025**

Ministerial and Parliamentary Offices Act 1938 as amended by the  
Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act, 2014 (the Act)

**Please complete this form in black pen**

**Part 1. Parliamentary leader of qualifying party**

Name of qualifying party: .....

Name of parliamentary leader: .....

Address: .....

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.....

.....

Telephone Numbers: T.....

Email address: .....

**Part 2. Public Auditor**

Name of Public Auditor: .....

Address: .....

.....

.....

Telephone Number: T.....

Email address: .....

**Part 3. Details of Funding Received**

1 January to 31 December 2025

Total funding received under the Act: .....

Amount of funding brought forward from previous period: .....

Overall total funding available for spending in 2025: .....

Total funding received under the Act: =====

Expenditure (as detailed in attached schedules):

- a) general administration .....
- b) technical or specialist advice .....
- c) research and training .....
- d) policy formulation .....
- e) provision of consultants' services .....
- f) polling or public attitude sampling .....
- g) purchase of support services .....
- h) payment to parliamentary leader .....
- i) payment to another person .....
- j) transport and personal expenditure .....
- k) entertainment .....

Total expenditure =====

Balance of funding carried forward: .....

I confirm that

- none of the funding was applied in connection with Dáil, Seanad, European, presidential or local election expenses or in connection with referendum expenses.
- No other claims for funding have been submitted in relation to this expenditure.

Signature: .....

Date: .....



**b. Expenditure on the provision of technical or specialist advice likely to be required in connection with legislative proposals or potential parliamentary initiatives**

Details of Expenditure	Amount (€)
<b>Total</b>	<b>€</b>







**f. Expenditure on polling or public attitude sampling in connection with parliamentary debates or initiatives**

Details of Expenditure	Amount (€)
<b>Total</b>	€





**i. Expenditure on the payment to another person of any salary or honorarium in respect of duties arising from the person's activities in a parliamentary party**

Details of Expenditure	Amount (€)
<b>Total</b>	<b>€</b>

**j. Expenditure on the provision for, or recoupment of, transport and personal expenditure incurred by a parliamentary leader, officers or a parliamentary party spokesperson as a result of their parliamentary party function**

Details of Expenditure	Amount (€)
<b>Total</b>	<b>€</b>

**k. Expenditure on entertainment**

<b>Details of Expenditure</b>		<b>Amount (€)</b>
<b>Nature of event</b> (e.g. School group refreshments; lunch for OAPs; etc.)	<b>Number attending</b>	
	<b>Total</b>	€

**Part 5.**

**Auditor's report to the Standards in Public Office Commission  
on statement of expenditure of the  
annual allowance paid to a parliamentary party leader  
under  
The Ministerial and Parliamentary Offices Act 1938  
as amended by  
The Oireachtas (Ministerial and Parliamentary Offices)(Amendment) Act, 2014  
("the Act").**

I am reporting, as required by section 10B of the Act, on the statement of expenditure from the allowance for the period 1 January to 31 December 2025 signed by parliamentary leader:

[*Name of parliamentary party leader*] .....

I have obtained all the information and explanations I considered necessary for the purposes of my audit.

Proper accounting records have been kept in respect of the said allowance and its disbursement. The statement of expenditure is in agreement with the accounting records.

In my opinion

- the statement of expenditure properly presents the expenditure of the allowance for the period 1 January to 31 December 2025 and the balance not applied at that date.
- the disbursements have been applied to expenses arising out of parliamentary activities as defined in section 10H(1) of the Act.

Signature of Auditor: \_\_\_\_\_

Name of Auditor: \_\_\_\_\_

Company Name: \_\_\_\_\_

Date: \_\_\_\_\_