

Explanatory Notes

Statement of Expenditure of Exchequer funding under the Electoral Act 1997 as amended (the Act)

The Appropriate Officer should

- refer to the Guidelines published by the Standards in Public Office Commission (the Standards Commission) in December 2023;
- request any advice on completion of the form from the Standards Commission - see telephone numbers at the end of the page.

The Appropriate Officer should also note the following

- **specific** details must be given, under the individual headings, of the actual matters to which the funding was applied;
- funds applied to the Promotion of Participation by Women in Political Activity and funds applied to the Promotion of Participation by Young People in Political Activity must be shown under separate headings - Parts 9 and 10 of the form;
- the completed Statement of Expenditure must be accompanied by a report by a Public Auditor as set out at Part 12 of the form;
- section 19(4) of the Act provides that no further payment under the legislation will be made after 30 April in any year to a qualified political party which has not furnished a Statement of Expenditure and accompanying Public Auditor's report and a Donation Statement and Statutory Declaration to the Standards Commission;
- see also the guidelines relating to the election of the appropriate percentage of women and men at the preceding general election.

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
Website: 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 Exchequer funding
under the Electoral Act 1997, as amended.
1 January 2025 - 31 December 2025**

Please complete this form in black ink

Part 1: Political Party

Political Party:	
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Part 2: Appropriate Officer

Name:	
Address:	
Telephone Number:	
Email Address:	

Part 3: Public Auditor

Name:	
Address:	
Telephone Number:	
Email Address:	

Part 4: Details of Funding Received

Total exchequer funding received under the Act for the period 1 January 2025 to 31 December 2025:
Amount of funding brought forward from 2024:
Overall total funding available for spending in 2025:	=====
Total expenditure, if any, of funding in 2025:
Balance of funding carried forward to 2026:	=====
Was any of the funding applied in connection with Dáil, Seanad, European, presidential or local election expenses or in connection with referendum expenses?
Was the funding applied to some or all of the purposes referred to in section 18(1) of the Act?

Part 10: Funds applied to the Promotion of Participation by Young People in Political Activity*

*Funding applied under this heading may already be included in any or all of headings 5 - 8 above. Whether or not this is the case, the amount and details of such funding should be shown separately under this heading.

Details of Expenditure	Amount (€)
Total	€

11. Signature

Signature of Appropriate Officer:
Date:

Part 12: Auditor's Report

**AUDITOR'S REPORT TO THE STANDARDS IN PUBLIC OFFICE
COMMISSION ON STATEMENT OF EXPENDITURE OF MONIES
RECEIVED BY A POLITICAL PARTY FROM THE CENTRAL FUND
UNDER SECTION 17 OF THE ELECTORAL ACT 1997, AS
AMENDED**

I am reporting, as required by section 20(2) of the Electoral Act 1997, on the Statement for 2025 prepared by the Appropriate Officer of [*name of political party*]pursuant to subsection 20(1) of the Act.

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

Proper accounting records have been kept by [*name of political party*]in respect of the monies received under section 17 and their disbursement. The Statement, which is in the form directed by the Standards Commission, is in agreement with the accounting records.

In my opinion –

- the Statement properly presents the payments made in the year ended 31 December 2025 and the balance of monies not applied at that date
- payments made out of the monies received under section 17 have been applied in accordance with section 18(1) of the Act.

Signature of Auditor _____

Date: _____