



**AN BILLE TOGHCHÁIN (LEASÚ) (MAOINIÚ
POLAITÍOCHTA), 2011
ELECTORAL (AMENDMENT) (POLITICAL FUNDING)
BILL 2011**

*Mar a tionscnaíodh
As initiated*

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**AN BILLE TOGHCHÁIN (LEASÚ) (MAOINIÚ
POLAITÍOCHTA), 2011
ELECTORAL (AMENDMENT) (POLITICAL FUNDING)
BILL 2011**

BILL

entitled

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AN ACT TO ESTABLISH A REGISTER OF CORPORATE DONORS; TO PROVIDE FOR REDUCTIONS IN DONATION AND DONATION DECLARATION LIMITS; TO PROVIDE FOR DISCLOSURE OF ACCOUNTS BY POLITICAL PARTIES; TO AMEND THE LAW RELATING TO STATE FUNDING OF POLITICAL PARTIES; FOR THESE AND OTHER PURPOSES TO AMEND THE ELECTORAL ACT 1992, THE ELECTORAL ACT 1997 AND THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999; AND TO PROVIDE FOR RELATED MATTERS.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

20 PRELIMINARY AND GENERAL

1.—(1) This Act may be cited as the Electoral (Amendment) (Political Funding) Act 2011.

Short title, collective citations, construction and commencement.

25 (2) The Electoral Acts 1992 to 2011 and this Act shall be read together as one and this Act shall be included in the collective citation “Electoral Acts 1992 to 2011”.

(3) The Local Elections Acts 1974 to 2009 and this Act (in so far as it relates to local elections) may be cited together as the Local Elections Acts 1974 to 2011 and shall be read together as one.

30 (4) This Act shall come into operation on such day or days as the Minister for the Environment, Community and Local Government may appoint by order or orders either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or provisions.

2.—In this Act—

Definitions.

“Act of 1992” means the Electoral Act 1992;
“Act of 1997” means the Electoral Act 1997;
“Act of 1998” means the Electoral (Amendment) Act 1998;
“Act of 1999” means the Local Elections (Disclosure of Donations
and Expenditure) Act 1999; 5
“Act of 2001” means the Electoral (Amendment) Act 2001;
“Act of 2011” means the Electoral (Amendment) Act 2011.

PART 2

AMENDMENT OF ELECTORAL ACT 1997

Amendment of section 2 of Act of 1997. **3.**—Section 2 of the Act of 1997 is amended by inserting the following definitions in subsection (1): 10

“ ‘Act of 1999’ means the Local Elections (Disclosure of Donations and Expenditure) Act 1999;

‘register of corporate donors’ means the register established under section 23D (inserted by *section 8* of the *Electoral (Amendment) (Political Funding) Act 2011*);” 15

Amendment of section 3 of Act of 1997. **4.**—Section 3 (amended by section 7(a) of the Act of 2011) of the Act of 1997 is amended in subsection (1) by—

(a) inserting “23AA,” after “23A,”,

(b) inserting “23D,” after “23B,”, and 20

(c) inserting “48AA,” after “48A,”.

Amendment of section 22 of Act of 1997. **5.**—Section 22 (2) of the Act of 1997 is amended by inserting the following definitions in paragraph (aa) (inserted by section 49(b)(ii) of the Act of 2001):

“ ‘company’ means a company established under the Companies Acts; 25

‘corporate donor’ means—

(a) a body corporate,

(b) an unincorporated body of persons, or

(c) a trust, 30

which makes a donation, and for the purposes of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;”

Amendment of section 23A of Act of 1997. **6.**—Section 23A (inserted by section 49(d) of the Act of 2001) of the Act of 1997 is amended in subsection (1)— 35

(a) in paragraph (i) by substituting “€1,000” for “£2,000”, and

(b) in paragraph (ii) by substituting “€2,500” for “£5,000”.

7.—The Act of 1997 is amended by inserting the following section after section 23A (inserted by section 49(d) of the Act of 2001):

Limits on donations from corporate donors.

“23AA.—(1) None of the following persons namely—

- 5 (a) a member of either House of the Oireachtas,
- (b) a member of the European Parliament,
- (c) a candidate at a Dáil, Seanad or European election,
- (d) a political party,
- (e) a third party, or
- 10 (f) an accounting unit,

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation the value of which exceeds €200 unless—

- 15 (i) the corporate donor is registered on the register of corporate donors, and
- (ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

20 (2) A statement under subsection (1)(ii) shall be in the form directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken
25 all reasonable action in order to be satisfied as to the accuracy of the statement.

(3) A statement under subsection (1)(ii) and statutory declaration under subsection (2) shall be made by one of the following persons:

- 30 (a) in the case of a company, by a director or other officer of the company;
- (b) in the case of a body corporate (other than a company) or an unincorporated body of persons, by any officer of the body or any person for the time
35 being performing the functions of an officer of the body;
- (c) in the case of a trust, by a trustee of the trust.

(4) Notwithstanding subsection (1), a donation shall not be prohibited under that subsection where—

- 40 (a) a provider of a programme of education and training, or

- (b) the students' union or other representative body recognised by a provider of a programme of education and training,

makes a payment to a club, society or other body, operating with the permission and on the premises of the provider of a programme of education and training, and every member of which is a student who is enrolled or registered with the provider of a programme of education and training. 5

(5) Where a corporate donor makes more than one donation— 10

- (a) in the same year to the same member of either House of the Oireachtas, member of the European Parliament, political party, third party or accounting unit, or

- (b) in relation to the same Dáil, Seanad, or European election to the same candidate, or in relation to the same referendum or campaign, 15

all such donations shall, for the purposes of this section, be aggregated and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly. 20

(6) Where, notwithstanding subsection (1) a donation the acceptance of which is prohibited by that subsection, is made to a person referred to therein, the donee shall, not later than 14 days after the receipt of the donation either— 25

- (a) return the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned to the corporate donor and keep a written record of that return for the purposes of its being furnished to the Standards in Public Office Commission, if required by it, or 30

- (b) notify the Standards in Public Office Commission of such receipt and remit the donation, or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned or the value thereof, to the Commission. 35

(7) The Standards in Public Office Commission shall dispose of all moneys, property or goods received under subsection (6) in such manner as may be directed by the Minister for Finance. 40

(8) In this section—

'approved by the corporate donor' means—

- (a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include— 45 50

- (i) in the case of a company, the memorandum and articles of association of the company,
- (ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,
- (iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,

or

- (b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation;

‘provider of a programme of education and training’ has the same meaning as it has in section 2 of the Qualifications (Education and Training) Act 1999.”.

8.—The Act of 1997 is amended by inserting the following section after section 23C (inserted by section 49(d) of the Act of 2001):

Registration of corporate donors.

“23D.—(1) The Standards in Public Office Commission shall establish and maintain, in such form as it considers appropriate (including electronic form) a register of corporate donors (in this section referred to as the ‘register’).

(2) A corporate donor which intends to make a donation the value of which exceeds €200 in any particular year, to a person referred to in—

- (a) paragraphs (a) to (f) of section 23AA(1), (inserted by section 7 of the *Electoral (Amendment) (Political Funding) Act 2011*),
- (b) paragraphs (a) to (c) of section 48AA(1), (inserted by section 15 of the *Electoral (Amendment) (Political Funding) Act 2011*), or
- (c) paragraph (a) or subparagraphs (i) to (iii) of paragraph (b) of section 19BB(1) of the Act of 1999 (inserted by section 21 of the *Electoral (Amendment) (Political Funding) Act 2011*),

shall apply in accordance with this section to the Standards in Public Office Commission to be entered on the register.

(3) An application under this section shall be in the form directed by the Standards in Public Office Commission (which may include electronic form) and shall—

- (a) be in writing,
- (b) state the name and address of the corporate donor,
- (c) state the name and address of the person responsible for the organisation, management, or financial affairs of the corporate donor,

- (d) contain a statement of the purposes for which the corporate donor was formed,
- (e) contain a list of each member, shareholder or trustee of the corporate donor as of the 31st day of December preceding the application under this section, 5
- (f) contain, in the case of a corporate donor which was formed on or before the first day of January of the year preceding the application under this section—
 - (i) a copy of its statement of accounts for that year, 10
and
 - (ii) if applicable, a copy of the annual report for that year.

(4) An application under this section shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the information provided under subsection (3) is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the information. 15

(5) An application under this section and statutory declaration under subsection (4) shall be made by one of the following persons (in this section referred to as the ‘applicant’): 20

- (a) in the case of a company, by a director or other officer of the company;
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, by any other officer of the body or any person for the time being performing the functions of an officer of the body; 25
- (c) in the case of a trust, by a trustee of the trust.

(6) The chairperson of the Standards in Public Office Commission or a person appointed by the chairperson (either of whom for the purposes of this section shall be known as an ‘appeals officer’) shall hear an appeal under this section and a person appointed under this subsection shall be so appointed for such period as the chairperson may determine. 30
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- (7) (a) An application under this section shall be considered by a member of staff of the Standards in Public Office Commission (who for the purposes of this section shall be known as ‘the decision maker’).
- (b) Where the decision maker, following consideration by him or her of an application under this section, finds a minor error or omission in the application, he or she shall notify the applicant of details of the error or omission, as the case may be, and shall inform the applicant that he or she may correct the error or make good the omission not later than 14 days from the date of the notification to the applicant and that any further information so furnished will be considered by the decision maker before making a decision in relation to the application. 40
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5 (c) Where the decision maker, following consideration by
him or her of an application under this section and
any further information furnished under paragraph
(b), decides to register the corporate donor and
enter the information referred to at paragraphs (b)
to (f) of subsection (3) on the register, he or she
shall, as soon as may be thereafter, notify the appli-
clicant in writing of the decision and proceed to register
the corporate donor and enter the information on
10 the register.

(d) Where the decision maker, following consideration by
him or her of an application under this section and
any further information furnished under paragraph
(b), decides to refuse the application because—

15 (i) the application, including the statutory declar-
ation under subsection (4), does not comply
with this section,

or

20 (ii) the corporate donor is a body within the meaning
of section 19B(2)(b) of the Act of 1999 or
section 23A(2)(b) or 48A(2)(b), as the case
may be,

the decision maker shall notify the applicant in writ-
ing of the decision and the reason therefor and shall
inform the applicant that he or she may appeal the
decision to an appeals officer not later than 14 days
from the date on which the notification issued to
25 the applicant.

30 (8) (a) Where the applicant appeals the decision of the
decision maker, he or she shall do so in writing
within the period referred to in subsection (7)(d),
and an appeals officer shall consider all information
furnished with the original application and any
additional information furnished with the appeal.

35 (b) Following consideration under paragraph (a), the
appeals officer shall decide to either—

40 (i) revoke the decision made under subsection (7)(d)
and direct the decision maker to register the
corporate donor and enter the information
referred to at paragraphs (b) to (f) of subsection
(3) on the register, or

(ii) affirm the decision of the decision maker under
subsection (7)(d).

45 (c) The appeals officer, as soon as may be after he or she
makes a decision under paragraph (b), shall notify
the applicant in writing of the decision and the
reason therefor.

50 (9) If it comes to the knowledge of an applicant that a part-
icular entered in the register relating to a corporate donor is not
correct or ceases to be correct, the applicant shall, as soon as
may be, inform the Standards in Public Office Commission and

the Commission shall make such alteration to the register as it considers necessary.

(10) An application under this section may be made by a corporate donor at any time in a particular year and entry in the register following the application shall be valid for the period up to and including the 31st day of December next following the entry. 5

(11) A corporate donor entered on the register may apply, not more than 8 weeks before the expiration of the period of validity of the entry on the register under subsection (10), to the Standards in Public Office Commission under this section to be entered on the register for a further year immediately following that expiration and this section shall apply to such an application. 10

(12) The Standards in Public Office Commission shall in relation to an entry on the register— 15

(a) make a copy of the entry, including a copy of the documents provided under paragraphs (e) and (f) of subsection (3), available for public inspection without charge at its principal office during normal working hours, and 20

(b) publish on its website the information received from an applicant under paragraph (b), (c) and (d) of subsection (3).

(13) In subsection (3)(b), ‘address of the corporate donor’ means— 25

(a) in the case of a company, the address of its registered office,

(b) in the case of a body corporate other than a company or an unincorporated body of persons, the address of its principal office or place of business, or 30

(c) in the case of a trust, the address of the principal office or place of business or residential address of the trustee.”.

Amendment of section 24 of Act of 1997.

9.—Section 24 of the Act of 1997 is amended— 35

(a) in paragraph (a) of subsection (1A) (inserted by section 50(g) of the Act of 2001) by substituting “€1,500” for “£4,000”, and

(b) in subsection (4)—

(i) by substituting “€1,500” for “£4,000”, and 40

(ii) by substituting “€600” for “£500”.

Amendment of section 25 of Act of 1997.

10.—Section 25 of the Act of 1997 is amended—

(a) in subsection (1)—

(i) in paragraph (a) by substituting “section 23, 23A or 23AA” for “section 23 or 23A”, and

(ii) in paragraph (b)—

(I) by substituting “said section 23, 23A or 23AA” for “said section 23 or 23A”, and

(II) by substituting “under section 23A or 23AA” for “under section 23A”,

(b) by inserting the following subsections after subsection (1B) (inserted by section 8 of the Act of 1998):

“(1C) A person shall be guilty of an offence if he or she knowingly furnishes a statement referred to in section 23AA(1)(ii) (inserted by section 7 of the *Electoral (Amendment) (Political Funding) Act 2011*) which is false or misleading in any material respect.

(1D) A person shall be guilty of an offence if he or she knowingly furnishes information to the Standards in Public Office Commission under section 23D (inserted by section 8 of the *Electoral (Amendment) (Political Funding) Act 2011*) which is false or misleading in any material respect.”,

(c) in subsection (2)(b) by substituting “subsection (1)(d), (1A)(b), (1C) or (1D)” for “subsection (1)(d) or (1A)(b)”, and

(d) in subsection (2A) (inserted by section 4(c) of the *Electoral (Amendment) Act 2002*) by substituting “section 23, 23A or 23AA” for “section 23 or 23A”.

11.—Section 26 of the Act of 1997 is amended in subsection (1) by substituting “€200” for “£4,000”. Amendment of section 26 of Act of 1997.

12.—Section 46(2) of the Act of 1997 is amended by inserting the following definitions in paragraph (aa) (inserted by section 49(f) of the Act of 2001): Amendment of section 46 of Act of 1997.

“ ‘company’ means a company established under the Companies Acts;

‘corporate donor’ means—

(a) a body corporate,

(b) an unincorporated body of persons, or

(c) a trust,

which makes a donation, and for the purposes of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;”.

13.—Section 48 of the Act of 1997 is amended in subsection (1) by substituting “€600” for “£500”. Amendment of section 48 of Act of 1997.

14.—Section 48A (inserted by section 49(h) of the Act of 2001) of the Act of 1997 is amended in subsection (1)—

- (a) in paragraph (i) by substituting “€1,000” for “£2,000”, and
- (b) in paragraph (ii) by substituting “€2,500” for “£5,000”.

15.—The Act of 1997 is amended by inserting the following section 5 after section 48A (inserted by section 49(h) of the Act of 2001):

“48AA.—(1) None of the following persons namely—

- (a) a candidate,
- (b) a presidential election agent, or
- (c) a third party at a presidential election, 10

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation the value of which exceeds €200 unless—

- (i) the corporate donor is registered on the register of corporate donors, and 15
- (ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(2) A statement under subsection (1)(ii) shall be in the form 20 directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy 25 of the statement.

(3) A statement under subsection (1)(ii) and statutory declaration under subsection (2) shall be made by one of the following persons:

- (a) in the case of a company, by a director or other officer 30 of the company;
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, by any officer of the body or any person for the time being performing the functions of an officer of the body; 35
- (c) in the case of a trust, by a trustee of the trust.

(4) Where a corporate donor makes more than one donation in relation to the same presidential election to the same candidate, presidential election agent or third party, all such donations shall, for the purposes of this section, be aggregated 40 and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly.

5 (5) Where, notwithstanding subsection (1) a corporate donation, the acceptance of which is prohibited by that subsection is made to a person, agent or third party, as the case may be, or, in the case of a donation to the first mentioned person which is made after the appointment by him or her of a presidential election agent, the presidential election agent, shall not later than 14 days after the receipt of the donation either—

10 (a) return the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned to the corporate donor and keep a written record of that return for the purposes of its being furnished to the Standards in Public Office Commission, if required by it, or

15 (b) notify the Standards in Public Office Commission of such receipt and remit the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned or the value thereof, to the Commission.

20 (6) The Standards in Public Office Commission shall dispose of all moneys, property or goods received under subsection (5) in such manner as may be directed by the Minister for Finance.

(7) In this section ‘approved by the corporate donor’ means—

25 (a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include—

(i) in the case of a company, the memorandum and articles of association of the company,

35 (ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,

(iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,

or

40 (b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation.”.

16.—Section 61 of the Act of 1997 is amended—

45 (a) in subsection (2) (amended by section 7(c) of the Act of 2011)—

(i) in paragraph (h) by substituting “47, 48A or 48AA” for “47 or 48A”, and

Amendment of section 61 of Act of 1997.

(ii) in paragraph (i)—

(I) by substituting “with section 47, 48A or 48AA” for “with section 47 or 48A”, and

(II) by substituting “under section 48A or 48AA” for “under section 48A”, 5

(b) by inserting the following subsection after subsection (2):

“(2A) A person shall be guilty of an offence if he or she knowingly furnishes a statement referred to in section 48AA(1)(ii) (inserted by *section 15* of the *Electoral (Amendment) (Political Funding) Act 2011*) which is false 10 or misleading in any material respect.”, and

(c) in subsection (5)(b), by substituting “subsection (2)(d) or (g), subsection (2A) or subsection (3)(c)” for “subsection 2(d) or (g) or subsection 3(c)”.

Amendment of section 71 of Act of 1997. **17.**—Section 71 of the Principal Act is amended in subsection (1) 15 by substituting “Parts III, IV, V and IX (inserted by *section 26* of the *Electoral (Amendment) (Political Funding) Act 2011*)” for “Parts III, IV and V”.

PART 3

AMENDMENT OF THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS 20 AND EXPENDITURE) ACT 1999

Amendment of section 13 of Act of 1999. **18.**—Section 13 of the Act of 1999 is amended in subparagraph (i) of subsection (1)(c) by substituting “€600” for “£500”.

Amendment of section 19A of Act of 1999. **19.**—Section 19A (inserted by section 58(m) of the Act of 2001) of the Act of 1999 is amended by inserting the following definitions: 25

“ ‘company’ means a company established under the Companies Acts;

‘corporate donor’ means—

(a) a body corporate,

(b) an unincorporated body of persons, or 30

(c) a trust,

which makes a donation, and for the purposes of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;

‘register of corporate donors’ means the register established 35 under section 23D (inserted by *section 8* of the *Electoral (Amendment) (Political Funding) Act 2011*) of the Act of 1997;”.

Amendment of section 19B of Act of 1999. **20.**—Section 19B (inserted by section 58(m) of the Act of 2001) is amended—

(a) in subsection (1)— 40

(i) in paragraph (a) by substituting “€1,000” for “£2,000”,

(ii) in paragraph (b)(I) by substituting “€1,000” for “£2,000”, and

(iii) in paragraph (b)(II) by substituting “€2,500” for “£5,000”, and

(b) in subsection (3) by substituting “€1,000 or €2,500” for “£2,000 or £5,000”.

21.—The Act of 1999 is amended by inserting the following section after section 19B (inserted by section 58(m) of the Act of 2001):

Limits on donations from corporate donors.

“19BB.—(1) (a) A candidate at an election shall not, directly or through any intermediary, accept in connection with the election from a particular corporate donor a donation the value of which exceeds €200 unless—

(i) the corporate donor is registered on the register of corporate donors, and

(ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(b) None of the following persons namely—

(i) a member of a local authority,

(ii) a political party, or

(iii) a third party,

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation that exceeds €200 unless—

(I) the corporate donor is registered on the register of corporate donors, and

(II) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(2) A statement under subparagraph (ii) of subsection (1)(a) or subparagraph (II) of subsection (1)(b) shall be in the form directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(3) A statement under subparagraph (ii) of subsection (1)(a) or subparagraph (II) of subsection (1)(b) and a statutory declaration referred to in subsection (2) shall be made by one of the following persons:

- (a) in the case of a company, by the director or other officer of the company;
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, by any officer of the body or any person for the time being performing the functions of an officer of the body; 5
- (c) in the case of a trust, by a trustee of the trust.

(4) Notwithstanding subsection (1), a donation shall not be prohibited under that subsection where—

- (a) a provider of a programme of education and training, or 10
- (b) the students' union or other representative body recognised by a provider of a programme of education and training,

makes a payment to a club, society or other body, operating with the permission and on the premises of the provider of a programme of education and training, and every member of which is a student who is enrolled or registered with the provider of a programme of education and training. 15

(5) Where a corporate donor makes more than one donation in the same year to the same member of a local authority or, in relation to the same election, plebiscite or campaign, to the same candidate or political party, or, in connection with the same election, plebiscite or campaign, to the same third party, all such donations shall, for the purposes of this section, be aggregated and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly. 20 25

(6) Where, notwithstanding subsection (1), a donation the acceptance of which is prohibited by that subsection, is made to a person referred to therein the donee shall, not later than 14 days after the receipt of the donation, either— 30

- (a) return the donation, or in the case of a donation referred to in subsection (1) which is a monetary donation, the part of it exceeding the limit concerned, to the corporate donor and keep a written record of that return for the purposes of its being furnished to the local authority concerned, if required by it, or 35 40
- (b) notify the local authority concerned of such receipt and remit the donation, or in the case of a donation referred to in subsection (1) which is a monetary donation, the part of it exceeding the limit concerned or the value thereof to the local authority. 45

(7) A local authority shall dispose of all moneys, property or goods received by it under subsection (6) in such manner as it determines.

(8) In this section—

'approved by the corporate donor' means— 50

5 (a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include—

10 (i) in the case of a company, the memorandum and articles of association of the company,

(ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,

15 (iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,

(b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation;

20 ‘provider of a programme of education and training’ has the same meaning as it has in section 2 of the Qualifications (Education and Training) Act 1999.”.

25 **22.**—Section 19C (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended in subsection (1) by inserting “19BB,” after “19B,”. Amendment of section 19C of Act of 1999.

23.—Section 19E (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended in subsection (1) by substituting “€600” for “£500”. Amendment of section 19E of Act of 1999.

24.—Section 21 of the Act of 1999 is amended—

30 (a) in subsection (4B) (inserted by section 58(*o*) of the Act of 2001)—

(i) in paragraph (a) by substituting “section 19B, 19BB or 19F” for “section 19B or 19F”,

35 (ii) in paragraph (b) by substituting “section 19B, 19BB or 19F” for “section 19B or 19F”, and

(iii) by inserting the following new paragraph after paragraph (b):

40 “(bb) knowingly furnishes a statement referred to in subparagraph (ii) of section 19BB(1)(a) or subparagraph (II) of section 19BB(1)(b) (inserted by section 21 of the *Electoral (Amendment) (Political Funding) Act 2011*) which is false or misleading in any material respect,”

45 and

Amendment of section 21 of Act of 1999.

(b) in subsection (5) (amended by section 8(e) of the Electoral (Amendment) (No. 2) Act 2009)—

(i) in paragraph (a) by substituting “or section 19B, 19BB, 19D,” for “or section 19B, 19D”, and

(ii) in paragraph (a)(ii) by substituting “(4A)(b), 5
(4B)(bb), or (4B)(d)” for “(4A)(b), or (4B)(d)”.

PART 4

POLITICAL PARTIES — DISCLOSURE OF ACCOUNTS

Amendment of
section 19 of Act of
1997.

25.—(1) Section 19 of the Act of 1997 is amended by inserting the following subsection after subsection (4): 10

“(5) No payments shall be made under this section from the first day of January in any year unless and until—

(a) an annual statement of accounts and a copy of the auditor’s report is furnished in accordance with section 87 to the Standards in Public Office Commission, and 15

(b) the Standards in Public Office Commission has in accordance with section 88(4) notified the Minister for Public Expenditure and Reform that it is satisfied that the relevant annual statement of accounts complies with Part IX and the guidelines under section 89.”. 20

(2) Subsection (1) shall come into operation on the 31st day of December following the end of the period specified in subsection (3) of section 86 of the Act of 1997 in respect of the first accounts 25 required to be audited under that section.

Political parties-
disclosure of
accounts.

26.—The Act of 1997 is amended by inserting the following new Part after Part VIII:

“PART IX

POLITICAL PARTIES — DISCLOSURE OF ACCOUNTS 30

Interpretation (Part IX). 83.—In this Part—

‘annual statement of accounts’ shall be construed in accordance with section 85;

‘Commission’ means the Standards in Public Office Commission; 35

‘financial year’ means a period of 12 months ending on 31 December;

‘guidelines’ means guidelines published by the Commission under section 89.

Duty to keep proper books of accounts. 84.—(1) The appropriate officer of a political party shall keep, or cause to be kept in such form, 40

including electronic form, as may be set out in guidelines, all proper and usual books of accounts of the political party concerned.

5 (2) Books of accounts kept under subsection (1) shall—

(a) disclose at any time, with reasonable accuracy, the financial position of the political party at that time, and

10 (b) enable the appropriate officer to ensure that the annual statement of accounts complies with the guidelines.

15 (3) Books of accounts kept under subsection (1) shall be preserved by the appropriate officer for a period of not less than 6 years from the end of the financial year to which they relate.

20 (4) Where a political party ceases to be registered under section 25 of the Act of 1992 during the period of 6 years referred to in subsection (3), the obligation to ensure that books of accounts are preserved under that subsection shall continue to be discharged by the last appropriate officer of the political party unless the Commission consents in writing to the records being destroyed, or disposed of in some other manner.

25 Annual statement of accounts.

85.—(1) The appropriate officer shall prepare a statement of accounts (in this Part referred to as the ‘annual statement of accounts’) in respect of the political party concerned in respect of each financial year.

30 (2) The annual statement of accounts shall—

(a) comply with such requirements as to its form and contents as may be provided for in guidelines, and

35 (b) be approved by the executive committee or similar body elected by the party.

Annual audit of accounts.

86.—(1) The accounts of a political party in respect of a financial year shall be audited by a public auditor.

40 (2) The first accounts required to be audited under subsection (1) shall be in respect of the first financial year which commences after guidelines are published.

45 (3) An audit under this section shall be carried out by the end of the period of 6 months from the end of the financial year to which the relevant accounts relate.

50 (4) If it appears to the Commission that any accounts required to be audited under subsection (1) have not been duly audited within the period

specified in subsection (3), the Commission may appoint a public auditor to audit the accounts.

(5) The expenses incurred in the carrying out of an audit by a person appointed under subsection (4), including the auditor's remuneration, may be recovered by the Commission as a simple contract debt in any court of competent jurisdiction from the political party concerned. 5

(6) In this section 'public auditor' means a public auditor for the purposes of the Industrial and Provident Societies Acts 1893 to 1978 and the Friendly Societies Acts 1896 to 1977. 10

Annual statement of accounts etc. to be furnished to Commission.

87.—(1) The appropriate officer shall, no later than the end of the period provided for in section 86(3), furnish to the Commission— 15

- (a) the annual statement of accounts, and
- (b) a copy of the auditor's report (unless the auditor was appointed by the Commission under section 86(4)),

of the political party concerned. 20

(2) The Commission may at the request of the appropriate officer, by written notice extend the period specified in subsection (1) by such further period, not exceeding 14 days, as it considers appropriate. 25

(3) Documents furnished to the Commission under this section shall be kept by the Commission for such period as it thinks fit.

Review by Commission.

88.—(1) The Commission shall consider every annual statement of accounts and auditor's report furnished to it under section 87 and, where it considers it appropriate to do so, shall furnish a report in writing to the Chairman of the Dáil on any matter arising in relation to such statement or report. 30 35

(2) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, finds a minor error or omission in the statement, the Commission shall furnish to the appropriate officer by whom the statement was furnished details of the error or omission, as the case may be, and the Commission shall inform the appropriate officer that he or she may correct the error or make good the omission within the period of 14 days from the date on which the notification issued to the appropriate officer concerned. 40 45

(3) (a) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, is of the opinion that the statement of accounts does not comply 50

5 with the guidelines, the Commission shall furnish to the appropriate officer a written notice containing details of the non-compliance and the Commission shall inform the appropriate officer that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notice issued to the appropriate officer and that any such comments will be considered by the Commission before considering the matter further.

10
15 (b) Where the appropriate officer furnishes to the Commission his or her comments on the matter referred to in the notice furnished under paragraph (a) within the period referred to in that paragraph, the Commission shall have regard to the said comments.

20
25 (c) Where, following consideration of any comments received by the Commission under paragraph (a), or where the appropriate officer fails to make any comments under that paragraph, and the Commission continues to be of the opinion that there may have been non-compliance with the guidelines it shall report the matter (together with any relevant document or other thing in its possession) to the Minister for Public Expenditure and Reform and the Chairman of the Dáil.

30
35 (4) Where the Commission is satisfied that the annual statement of accounts complies with this Part and with the guidelines, the Commission shall notify the Minister for Public Expenditure and Reform accordingly.

40 (5) The Commission may make such inquiries 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 Commission may require for the performance of its functions under this Part.

45 (6) Where the appropriate officer fails to comply with section 87, the Commission shall—

50 (a) furnish a statement to that effect to the Chairman of the Dáil and the Minister for Public Expenditure and Reform, and

(b) publish details of the non-compliance on the Commission's website.

55 Guidelines. 89.—(1) For the purpose of providing practical guidance to political parties with respect to keeping proper books of accounts and preparing the

annual statement of accounts and auditor's report, the Commission shall prepare and publish guidelines.

(2) Before publishing guidelines under this section, the Commission— 5

(a) shall obtain the consent of the Minister,

(b) may publish in such manner as the Commission considers appropriate a draft of the guidelines and shall give persons 28 days from the date of publication of the draft guidelines within which to make written representations to the Commission in relation to the draft guidelines, or such further period, not exceeding 28 days, as the Commission in its absolute discretion thinks fit, and 10 15

(c) following consultation and, where relevant, having considered the representations, if any, made, shall submit the draft guidelines to the Minister for his or her consent to its publication under this section, with or without modification. 20

(3) Where the Commission publishes guidelines, it shall publish a notice of such publication in *Iris Oifigiúil* and that notice shall— 25

(a) identify the guidelines,

(b) specify the matters relating to the books of accounts and the annual statement of accounts in respect of which the guidelines are published, and 30

(c) specify the date on which the guidelines shall come into operation.

(4) The Commission may, with the consent of the Minister, and following consultation with any other person or body that the Commission considers appropriate or that the Minister directs, amend or revoke any guidelines prepared and published by it under this section. 35 40

(5) Where the Commission amends or revokes guidelines published under this section, it shall publish notice of the amendment or revocation, as the case may be, in *Iris Oifigiúil*.

(6) The Commission shall, as soon as practicable after it publishes guidelines— 45

(a) furnish a copy of the guidelines, and where guidelines have been amended, a copy of the guidelines so amended, to each political party, and 50

(b) make available for public inspection, without charge, at its principal office during normal working hours and on the Commission’s website—

5 (i) a copy of the guidelines, and

(ii) where guidelines have been amended, a copy of the guidelines so amended.

10 Public inspection of annual statements of accounts. 90.—As soon as reasonably practicable after receiving an annual statement of accounts and auditor’s report under section 87 the Commission shall make a copy of the statement and report available for public inspection, without charge, at its principal office during normal working hours and on the Commission’s website.”.

PART 5

STATE FUNDING OF POLITICAL PARTIES AND GENDER BALANCE

27.—Section 17 of the Act of 1997 is amended—

Amendment of section 17 of Act of 1997.

(a) in subsection (4)—

20 (i) by substituting the following paragraphs for paragraphs (b) and (c):

“(b) the name of each candidate elected,

25 (c) the name of each candidate who was not elected to whom the greatest number of votes credited at any stage of the counting of votes exceeds one quarter of the quota, and”, and

(ii) by inserting the following new paragraph after paragraph (c):

30 “(d) the gender of each candidate,”, and

(b) by inserting the following subsection after subsection (4A) (inserted by section 50(c)(iv) of the Act of 2001):

35 “(4B) (a) Payments calculated in accordance with this Part shall be reduced by 50 per cent, unless at least 30 per cent of the candidates whose candidatures were authenticated by the qualified party at the preceding general election were women and at least 30 per cent were men.

(b) Paragraph (a)—

40 (i) comes into operation on the polling day at the general election held next after *section 27 of the Electoral (Amendment) (Political Funding) Act 2011* comes into operation, and

(ii) ceases to have effect on the polling day at the general election held next after the expiration of 7 years from the polling day specified in subparagraph (i).

(c) Payments calculated in accordance with this Part shall be reduced by 50 per cent, unless at least 40 per cent of the candidates whose candidatures were authenticated by the qualified party at the preceding general election were women and at least 40 per cent were men.

(d) Paragraph (c) comes into operation on the day after the day on which paragraph (a) ceases to have effect.”.

Amendment of section 46 of Act of 1992.

28.—Section 46 (amended by section 1(a) of the Electoral (Amendment) Act 2007) of the Act of 1992 is amended by substituting the following subsection for subsection (3):

“(3) Each nomination paper shall state the names (the surname being stated first), the address, the occupation (if any) and the gender of the candidate.”.

Amendment of section 127 of Act of 1992.

29.—Section 127 of the Act of 1992 is amended in subsection (1) by inserting “, of the gender of each candidate” after “in the case of a contested election”.



**AN BILLE TOGHCHÁIN (LEASÚ) (MAOINIÚ
POLAITÍOCHTA), 2011
ELECTORAL (AMENDMENT) (POLITICAL FUNDING)
BILL 2011**

EXPLANATORY AND FINANCIAL MEMORANDUM

General

The purpose of this Bill is to amend the Electoral Act 1997, the Local Elections (Disclosure of Donations and Expenditure) Act 1999 and the Electoral Act 1992 to provide for:

- a ban on the acceptance of donations over €200 for political purposes from a corporate donor unless the donor has registered with the Standards in Public Office Commission;
- the establishment of a register of corporate donors which shall be published;
- a reduction in the maximum amount that can be accepted as a donation by a political party, an accounting unit of a political party or a third party from €6,348.69 (£5,000) to €2,500;
- a reduction in the maximum amount that can be accepted as a donation by an individual (elected representative or election candidate) from €2,539.48 (£2,000) to €1,000;
- a reduction in the threshold at which donations must be declared by a political party to the Standards in Public Office Commission from €5,078.95 (£4,000) to €1,500 and by an individual from €634.87 (£500) to €600;
- a reduction from €5,078.95 (£4,000) to €200 in the threshold at which donations must be reported by companies, trade unions, societies and building societies in their annual reports or returns;
- a reduction in the threshold for donors other than companies, trade unions, societies and building societies, in reporting donations to the Standards in Public Office Commission, from a figure of €5,078.95 (£4,000) to €1,500 for aggregate donations given in the same year;
- an obligation on all registered political parties to prepare an annual statement of accounts and an auditor's report which is to be submitted to the Standards in Public Office Commission

for publication. State funding provided to a political party under Part 3 the Electoral Act 1997 shall not be paid in the event of non-compliance with this provision.

The Bill also provides that political parties will face a cut of half their State funding received under the Electoral Act 1997 if they do not have at least 30% women and 30% men candidates at the next general election. Seven years from the general election where this provision first applies, this will rise to 40% commencing at the general election held next after that. There will therefore be a minimum of 7 years between the 30% and the 40% provision applying.

PART 1

PRELIMINARY AND GENERAL

Section 1 contains standard provisions of a general nature dealing with the short title, collective citations, construction and commencement.

Section 2 is a standard technical provision containing definitions of other Acts that are referenced in the Bill.

PART 2

AMENDMENT OF ELECTORAL ACT 1997

The Electoral Act 1997 legislates for the disclosure of donations given for political purposes and the regulation of spending at Dáil, Seanad, European Parliament and Presidential elections by political parties, candidates and third parties.

Section 3 provides for the amendment of section 2, the interpretation section, of the Act of 1997 to insert definitions of “Act of 1999” and “register of corporate donors”.

Section 4 provides for the amendment of section 3(1) of the Act of 1997, which makes provision for certain monetary amounts that are referenced throughout that Act to be varied by an order made by the Minister, having regard to any change in the Consumer Price Index. Section 4 extends this provision to the new provisions inserted by this Bill.

Section 5 provides for the amendment of section 22(2) of the Act of 1997, which is the interpretation section for that part of the Act dealing with the disclosure of donations. Definitions for the terms ‘company’ and ‘corporate donor’ are inserted.

Section 6 provides for the amendment of section 23A of the Act of 1997 to reduce the maximum amount that can be accepted as a donation by a political party, an accounting unit of a political party or a third party from €6,348.69 (£5,000) to €2,500. Section 6 also provides for a reduction in the maximum amount that can be accepted as a political donation by an individual from €2,539.48 (£2,000) to €1,000. This €1,000 limit applies in respect of donations to a member of either House of the Oireachtas or a Member of the European Parliament, as well as a candidate at a Dáil, Seanad or European Parliament election.

Section 7 provides for the amendment of the Act of 1997 by inserting a new section 23AA after section 23A to give effect to a ban on the acceptance from a corporate donor of a donation in a particular year, the value of which exceeds €200 unless the corporate donor is registered with the Standards in Public Office Commission, and the donation is accompanied:

- in the case of a company, body corporate or unincorporated body, by a statement confirming that the making of the donation has been approved by a general meeting of the company or body concerned; or,
- in the case of a trust, by a statement made by a trustee that the donation is in accordance with the deed of the trust concerned.

An exemption is given from these new requirements to a provider of a programme of education and training or a students union where such a body makes a payment to a student society or club.

Section 8 provides for the amendment of the Act of 1997 by inserting a new section 23D after section 23C. This amendment makes provision for the registration with the Standards in Public Office Commission of a corporate donor intending to make a donation for political purposes of over €200 in a given year. Section 8 provides for the Standards in Public Office Commission to maintain a register of corporate donors. This section makes provision for information and documentation submitted by a registered corporate donor to be made available for public inspection at the Commission's offices with a summary version of the register to be published on the website of the Commission. Section 8 provides that registration is on an annual basis with those wishing to remain on the register being required to renew their registration annually.

Section 9 provides for the amendment of section 24 of the Act of 1997 to lower the thresholds at which donations must be declared to the Standards in Public Office Commission:

- by a political party from €5,078.95 (£4,000) to €1,500;
- by an individual (a member of the Oireachtas or the European Parliament, or a candidate at a Dáil, Seanad or European Parliament election) from €634.87 (£500) to €600;

Section 10 provides for the amendment of section 25 of the Act of 1997, which makes provision for offences and penalties in connection with Part IV (Disclosure of Donations) of that Act. The amendment makes it an offence to accept a donation from a corporate donor unless that body has both registered with the Standards in Public Office Commission and declared that the donation has been properly authorised. It will also be an offence for a corporate donor to knowingly furnish information that is false or misleading.

Section 11 provides for the amendment of section 26 of the Act of 1997 to reduce from €5,078.95 (£4,000) to €200 the amount above which donations made by companies, trade unions, societies and building societies must be reported in their annual reports and returns.

Section 12 provides for the amendment of section 46 of the Act of 1997, which is the interpretation section of Part VI (Donations and Election Expenses at Presidential Election). Section 12 inserts definitions for the terms “company” and “corporate donor”.

Section 13 provides for the amendment of section 48 of the Act of 1997 and makes provision for a Presidential election donation statement to include information on all donations above €600, which is a reduction from €634.87 (£500). This reduction is identical to that applying at Dáil, Seanad and European Parliament elections, as provided for at section 9 of the Bill.

Section 14 provides for the amendment of section 48A of the Act of 1997 to reduce the maximum value of a donation that can be accepted by a candidate, agent or third party at a Presidential election. The maximum amount that can be accepted by a candidate or agent is reduced from €2,539.48 (£2,000) to €1,000. The maximum that can be accepted by a third party is reduced from €6,348.69 (£5,000) to €2,500. These reductions are identical to those applying under section 6 of the Bill in respect of other elections.

Section 15 provides for the amendment of the Act of 1997 by inserting a new section 48AA after section 48A. This section applies the same provisions in respect of the acceptance of corporate donations at a Presidential election as are applied under section 7 to Dáil, Seanad and European Parliament elections and to political parties.

Section 16 provides for the amendment of section 61 of the Act of 1997 which makes provision for “*offences and penalties*” in connection with donations and election expenses at a Presidential election. This amendment makes it an offence to accept a donation from a corporate donor unless that body has both registered with the Standards in Public Office Commission and declared that the donation has been properly authorised. Section 16 also makes it an offence to knowingly furnish information that is false or misleading in connection with these provisions.

Section 17 provides for the extension of existing provisions under section 71 of the Act of 1997, whereby a political party appoints an “appropriate officer” for the purposes of compliance with certain requirements under the Act. Provision is made for the “appropriate officer” to have additional responsibilities in connection with the preparation and submission of a political party’s annual statement of accounts as provided for in the new Part IX of the Act of 1997 inserted by section 26 of this Bill.

PART 3

AMENDMENT OF THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999

While the Electoral Act 1997 legislates for the disclosure of donations given for political purposes and the regulation of spending at Dáil, Seanad, European Parliament and Presidential elections by political parties, candidates and third parties, the equivalent provisions in respect of local elections are set out in the Local Elections (Disclosure of Donations and Expenditure) Act 1999. In order for the new requirements in respect of political donations to apply to all elections and elected representatives it is necessary to make amendments to the Local Elections (Disclosure of Donations and Expenditure) Act 1999 in Part 3 of this Bill.

Section 18 provides for the amendment of section 13 of the Act of 1999 to reduce the threshold for the declaration of donations by an unsuccessful candidate at a local election from €634.87 (£500) to €600. This provision applies the same declaration threshold as

applies to individuals (a member of the Oireachtas or the European Parliament, or a candidate at a Dáil, Seanad, European Parliament or Presidential election) under sections 9 and 13 of the Bill.

Section 19 provides for the amendment of section 19A of the Act of 1999, which is the interpretation section of Part IVA (Disclosure of Donations). Definitions for the terms “company” and “corporate donor” are inserted.

Section 20 provides for the amendment of section 19B of the Act of 1999 to provide for a reduction in the maximum value of a donation that can be accepted by a member of a local authority or candidate at a local election from €2,539.48 (£2,000) to €1,000, and by a political party or third party from €6,348.69 (£5,000) to €2,500. These reductions are the same as those provided for in sections 6 and 14 of the Bill.

Section 21 provides for the amendment of the Act of 1999 by inserting a new section 19BB after section 19B. This section applies the same provisions in respect of the acceptance of corporate donations at local government level as apply to political parties, holders of elected office, and candidates at Dáil, Seanad, European Parliament and Presidential elections under sections 7 and 15 of the Bill.

Section 22 provides for the amendment of section 19C of the Act of 1999 by inserting a cross-reference to the new section 19BB (inserted by section 21). In a manner similar to the provision at section 4 of the Bill, this section provides for a monetary amount to be varied by an order made by the Minister, having regard to any change in the Consumer Price Index.

Section 23 provides for the amendment of section 19E of the Act of 1999 to lower the threshold at which donations to members of local authorities must be declared by members in their annual donations statement, from €634.87 (£500) to €600. There are equivalent provisions contained in sections 9, 13 and 18.

Section 24 provides for the amendment of section 21 of the Act of 1999 which makes provision for “offences and penalties” in connection with donations and election expenses at local government level. This provision makes it an offence to accept a donation from a corporate donor unless that body has both registered with the Standards in Public Office Commission and declared that the donation has been properly authorised. Section 24 makes it an offence to knowingly furnish information that is false or misleading in connection with these provisions.

PART 4

POLITICAL PARTIES — DISCLOSURE OF ACCOUNTS

Part 4 makes provision for all registered political parties to prepare an annual statement of accounts and an auditor’s report to be submitted each year to the Standards in Public Office Commission for publication. The format of the accounts is to be based on guidelines prepared by the Commission, in consultation with political parties and approved by the Minister. In the event of non-compliance with these provisions, funding made available to political parties by the State under Part 3 of the Electoral Act 1997 is to be withheld.

Section 25 provides for the amendment of section 19 of the Act of 1997, by providing that payments to a qualified political party shall not be made unless the political party concerned furnishes to the Standards in Public Office Commission an annual statement of accounts and an auditor's report that comply with the guidelines published by the Commission.

Section 26 provides for the amendment of the Electoral Act 1997 by inserting a new Part IX, entitled "Political Parties — Disclosure of Accounts", after Part VIII. The new Part IX of the 1997 Act comprises 8 sections, numbered 83 to 90:

Section 83 provides for the interpretation of expressions used in the new Part IX. The terms "annual statement of accounts", "Commission", "financial year" and "guidelines" are defined.

Section 84 provides for the appropriate officer of a political party to keep, or cause to be kept, books of accounts to enable the annual statement of accounts to be prepared. Provision is made for the books of accounts to be preserved by the appropriate officer for a period of 6 years.

Section 85 provides that the appropriate officer of a political party shall prepare an annual statement of accounts for each financial year.

Section 86 provides that the accounts of a political party shall be audited by a public auditor within 6 months of the end of the financial year. The first accounts required to be audited will be in respect of the financial year which commences after the guidelines under the new section 89 of the 1997 Act are published.

Section 87 provides that the annual statement of accounts and a copy of the auditor's report shall be furnished to the Standards in Public Office Commission within six months of the end of the financial year to which they relate. The Commission may at the written request of the appropriate officer extend this period by 14 days.

Section 88 makes provision for the Standards in Public Office Commission to furnish a report to the Chairman of the Dáil, having considered the statements of accounts and auditor's reports. Provision is made for procedures to be followed where the Commission is of the opinion that the annual statement of accounts does not comply with the guidelines.

Section 89 provides for the Standards in Public Office Commission to prepare and publish guidelines for the keeping of proper books of accounts. The section also provides for the Commission to consult with political parties on draft guidelines. The draft guidelines are then submitted for the consent of the Minister before being published and coming into force.

Section 90 provides for the Standards in Public Office Commission to make the annual statement of accounts and an auditor's report for each party available for public inspection and for publication on the Commission's website.

PART 5

STATE FUNDING OF POLITICAL PARTIES AND GENDER BALANCE

Section 27 amends section 17 of the Electoral Act 1997 to provide that unless at least 30% of the candidates of each political party at the previous general election were women and at least 30% were men, then payments from the State to the political party concerned under Part 3 of the Electoral Act 1997 would be reduced by 50%. Seven years from the general election where this provision first applies, this will rise to 40% commencing at the general election held next after that. There will therefore be a minimum of 7 years between the 30% and the 40% provision applying.

Section 28 amends section 46 of the Electoral Act 1992 to enable the gender of a candidate to appear on a nomination paper. The Returning Officer will in turn provide this information to the Minister for the Environment, Community and Local Government under section 127 of the Electoral Act 1992.

Section 29 amends section 127 of the Electoral Act 1992 to facilitate the provision of information to the Minister on the number of candidates of each gender that have contested a general election. This is to enable a determination to be made on the amount of funding to be paid to each “qualified party” that is to receive State funding under Part 3 of the Act of 1997.

Financial Implications of the Bill

The Bill has no significant direct financial implications for the Exchequer. The provisions that are contained within the Bill will be administered and overseen by the Standards in Public Office Commission. Implementation is to proceed on the basis of minimising related administrative costs.

*An Roinn Comhshaol, Pobail agus Rialtais Áitiúil,
Nollaig 2011.*