
**Election Accounts:
UK and European Parliamentary
Elections
2011-12 Account**

**Returning Officers' Expenses
(For the year ended 31 March 2012)**

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Presented to the House of Commons pursuant to Section 7
of the Government Resources and Accounts Act

*Ordered by the House of Commons to be printed
24 January 2013*

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Any enquiries regarding this publication should be sent to us at The Scotland Office, 1 Melville Crescent, Edinburgh EH3 7HW.

ISBN: 9780102952506

Printed in the UK for The Stationery Office Limited
on behalf of the Controller of Her Majesty's Stationery Office.

02/13

Printed on paper containing 75% recycled fibre content minimum.

ELECTION ACCOUNTS: UK AND EUROPEAN PARLIAMENTARY ELECTIONS 2011-12 ACCOUNT - RETURNING OFFICERS' EXPENSES

1. FOREWORD

1.1 Statutory Background

The Representation of the People Act 1983 provides for the making of regulations to set out the range and scale of fees and expenses, which will apply to elections.

The Charges Order that relates to the relevant election date is applicable; thus, different Orders may apply to different accounts. The Order applied in this Account was:-

For the UK General Election on 6 May 2010 :

- The Parliamentary Elections (Returning Officers' Charges) Order 2010 (SI 2010 No 830), which came into force on 26 March 2010.

The 2010 Order was also applicable for the by-election for the Inverclyde constituency was held on the 30 June 2011.

1.2 History of the Account

The account came into effect on 22 August 1991 when responsibility for accounting related to parliamentary elections in the United Kingdom was transferred from HM Treasury to the Home Departments. The transfer was made in order to consolidate responsibility for parliamentary election matters within the areas where electoral policy and legislation were already covered.

UK Parliamentary elections in the United Kingdom are financed from the Consolidated Fund. European elections in Scotland are financed from the grant paid to the Scottish Consolidated Fund. Funds are drawn down as required either to meet expenses already incurred by Returning Officers (e.g. to purchase or maintain election equipment on an ad hoc basis) or, when an election is called, to provide sufficient advances for necessary preparations to be put in hand. Other calls on the account are made by the payment of postal charges to Royal Mail for the free election material permitted under the Representation of the People legislation. Finally, when Returning Officers' Election Accounts have been approved, any outstanding balances are received or disbursed as appropriate.

The Scotland Office Finance and Elections Team continued their active campaign of encouraging Returning Officers to submit their Election Accounts as soon after the election as possible. By the 31st of March 2012 the Scotland Office had settled all 32 Returning Officer's outstanding 2010 UK Parliamentary Election accounts.

1.3 Main Areas of Payments and Receipts

Most payments in 2011-12 were in relation to final settlements to Returning Officers for the 2010 UK Parliamentary Election, totalling £1,311,311.60. There was also an advance for the Inverclyde UK Parliament by-election of £105,000.00 and Royal Mail costs of £64,696.93.

The main receipt was a refund of final settlement in relation to the 2010 UK Parliamentary Election of £14,070.56. There was also bank interest of £3,644.93 for the 2010 UK Parliamentary Election and forfeited deposits of £1,000.00 in relation to the Inverclyde UK Parliament by-election, which were subsequently surrendered to HM Treasury.

Alun Evans
Accounting Officer
Scotland Office
10 December 2012

2. STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Scotland Office to prepare a statement of accounts for each financial year in respect of Returning Officers' expenses for the Westminster and European Parliamentary elections. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year-end.

In preparing the accounts, the Accounting Officer is required to observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and prepare the accounts on a going concern basis.

HM Treasury has appointed the Head of the Scotland Office as the Accounting Officer for the Scotland Office. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for the keeping of proper records and for safeguarding the Office's assets, are set out in *Managing Public Money* published by HM Treasury.

3. GOVERNANCE STATEMENT

The complete transactions and operations of the Scotland Office are reflected in the Scotland Office 2011-12 Annual Report and Accounts, published in July 2012 at www.scotlandoffice.gov.uk .

3.1 Management

The role of the Board and a description of the procedures undertaken to ensure its effectiveness can be found in the Governance Statement in the Scotland Office and Office of the Advocate General 2011-12 Annual Report and Accounts.

The Scotland Office and Office of the Advocate General have an Audit Committee, which is chaired by the Non-Executive Board Member of the Scotland Office and office of the Advocate General Joint Management Board. In addition to the chair there are two other members of the Audit Committee, one of whom also attends the Joint Management Board. This committee operates in accordance with the Treasury's Audit Committee Handbook and meets quarterly.

Details attendance at meetings of the Joint Management Board and of the Audit Committee during the financial year are also given in the Governance Statement in the Annual Report.

3.2 Risk identification and management

The Scotland Office's and the Office of the Advocate General's system of internal control is designed to identify business risk and manage it to a reasonable level. It is based on a continuous process designed to identify and assess risks to the achievement of the Offices' objectives, and to manage them efficiently, effectively and economically.

During the year of this set of accounts there was no specific internal audit activity carried out in respect of the election processes.

3.3 Review of risk management

As Principal Accounting Officer for both Offices, the Director of the Scotland Office has responsibility for reviewing the effectiveness of the system of internal control. He is advised in this review by the Audit Committee, the Internal audit function of the Ministry of Justice which provides internal audit services to the Scotland Office and the Office of the Advocate General and comments made by the external auditors in their management letter and other reports. A detailed description of risk management in the Offices can be found in the Governance Statement in the Offices' 2011-12 Annual Report and Accounts.

3.4 Assessment of system of internal control

The Principal Accounting Officer of the Scotland Office and the Office of the Advocate General during 2011-12 was Alisdair McIntosh. I succeeded him in that role in July 2012. On the basis of my review of the Offices' procedures since taking office and the assurance I have received from Alisdair McIntosh, and from members of the Joint Management Board, about the procedures in place during 2011-12, I can give assurance that the system of internal control in the Scotland Office and the Office of the Advocate General is adequate and appropriate for the Offices' objectives. This is given on the basis that, where exposure to risk has been identified, either action has been taken to minimize or remove the risk or the nature of the risk is fully understood and accepted.

Initial advances to returning officers are calculated on the basis of the formula created by the Cabinet Office. The formula is based on a number of categories which includes, the costs of previous elections; the number of voters; the number of polling places; and the numbers of postal voters etc. All completed election account claims from Returning Officers are checked thoroughly against the formula and all variances are questioned prior to payment being issued.

Alun Evans
Accounting Officer
Scotland Office
10 December 2012

4 THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

I certify that I have audited the financial statements of the UK and European Parliamentary Election: Returning Officers' Expenses Account for the year ended 31 March 2012 under the Government Resources and Accounts Act 2000. These comprise the Receipts and Payments Account, Statement of Balances and the related notes. These financial statements have been prepared under the accounting policies set out within them.

4.1 Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

4.2 Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Scottish UK and European Parliamentary Election: Returning Officers' Expenses' circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Scotland Office; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Foreword and the Governance Statement to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the receipts and payments reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

4.3 Opinion on Regularity

In my opinion, in all material respects the receipts and payments recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

4.4 Opinion on financial statements

In my opinion:

- the financial statements properly present the receipts and payments of the UK and European Parliamentary Election: Returning Officers' Expenses Account for the year ending 31 March 2012; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

4.5 Matters for which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

4.6 Report

I have no observations to make on these financial statements.

*Amyas C E Morse
Date 17th December 2012
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria, London, SW1W 9SP*

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE
YEAR ENDED 31 MARCH 2012**

		2011-12	2010-11
RECEIPTS	Notes	£	£
Advances from the Consolidated Fund		0.00	10,955,519.04
Other Receipts	2	<u>18,715.49</u>	<u>111,456.71</u>
Total		18,715.49	11,066,975.75
 PAYMENTS			
Local Authority Claims	3	1,416,311.60	7,631,596.37
Other Expenditure	3	<u>64,696.93</u>	<u>2,055,519.04</u>
Total	3	1,481,008.53	9,687,115.41
Excess of payments over receipts before amounts surrendered to the Exchequer		-1,462,293.04	1,379,860.34
Less: Amounts Surrendered to the Exchequer in Respect of:			
Forfeited Deposits		1,000.00	56,000.00
Bank Interest Received		3,644.93	160.16
Total		<u>4,644.93</u>	<u>56,160.16</u>
Excess of receipts over payments in the year		-1,466,937.97	1,323,700.18

STATEMENT OF BALANCES AS AT 31 MARCH 2012

Balance at the beginning of the period		3,378,583.35	2,054,883.17
Excess of receipts over payments		<u>-1,466,937.97</u>	<u>1,323,700.18</u>
Balance at end of the period	5	1,911,645.38	3,378,583.35

Alun Evans
Accounting Officer
Scotland Office
10 December 2012

The notes on pages 8 to 10 form part of these accounts.

Note 1

These accounts have been prepared on a receipts and payments basis in accordance with the accounts direction issued by HM Treasury dated 1 November 2007.

Note 2

Breakdown of Other Receipts

	2011-12	2010-11
	£	£
Refund on Final Settlement	14,070.56	55,296.55
Bank Interest	3,644.93	160.16
Forfeited Deposits	1,000.00	56,000.00
Total Other Receipts	<u>18,715.49</u>	<u>111,456.71</u>

Note 3

Payments Summary

	2011-12		Total Local Authority £	2011-12		Total Other Payments £	2011-12	2010-11
	Payment to Returning Officers Funding Advance £	Settlement £		Total	Prior Year Comparatives £			
European Election								
2009 European Election	-	-	-	-	-	-	-	262,257.17
Sub Total	-	-	-	-	-	-	-	262,257.17
UK General Election								
2010 UK General Election	-	£1,311,311.60	£1,311,311.60	-	-	-	£1,311,311.60	9,406,164.18
Sub Total	£0.00	£1,311,311.60	£1,311,311.60	-	-	-	1,311,311.60	9,406,164.18
By - Elections								
City of Glasgow Council								
Glasgow North East <i>(12 November 2009)</i>	-	-	-	-	-	-	-	18,694.06
Inverclyde Council								
Inverclyde <i>(30 June 2011)</i>	105,000.00	-	105,000.00	64,696.93	-	64,696.93	169,696.93	-
Sub Total	105,000.00	-	105,000.00	64,696.93	-	64,696.93	169,696.93	18,694.06
Total	105,000.00	1,311,311.60	1,416,311.60	64,696.93	-	64,696.93	1,481,008.53	9,687,115.41

Note 4	2011-12	2010-11
Breakdown of Year End Balances	£	£
Amounts due to the Consolidated Fund	1,911,645.38	3,378,583.35
Total	<u>1,911,645.38</u>	<u>3,378,583.35</u>

Note 5

Events After the Reporting Period

In accordance with the requirements of IAS10, events after the year end are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There were no events to report.



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ISBN 978-0102952506



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