

# **Returning Officers' Expenses, England & Wales**

## **Statement of Accounts 2009-10**

# **Returning Officers' Expenses, England & Wales**

## **Statement of Accounts 2009-10**

Presented to the House of Commons pursuant to section 7 of the Government Resources and Accounts Act 2000

**Ordered by the House of Commons to be printed 25 January 2011**

# RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

© **Crown copyright 2011**

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit <http://www.nationalarchives.gov.uk/doc/open-government-licence/> or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU or e-mail: [psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk).

Any enquiries regarding this publication should be sent to us at Ministry of Justice, 102 Petty France, London SW1H 9AJ

This publication is also available on <http://www.official-documents.gov.uk/>

ISBN: 9780102970111

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

ID: 2407383 01/11

Printed on paper containing 75% recycled fibre content minimum.

**MANAGEMENT COMMENTARY****Background Information**

1. These accounts cover the year 1 April 2009 to 31 March 2010 and are in a form directed by HM Treasury. Expenditure reported in the accounts relates to Parliamentary elections, being General elections, European Parliamentary elections and Parliamentary by-elections.
2. Parliamentary elections are, by statute, financed from the Consolidated Fund as Standing Services that do not require annual approval by Parliament. The accounts include the expenses of Returning Officers and centrally authorised expenditure on items such as delivery of free election material and purchases of equipment. The forfeited deposits of election candidates receiving less than five percent of votes cast at a General election, or two and a half percent of the votes cast at a European Parliamentary election, are also shown in the accounts as income payable to the Consolidated Fund.

**Statutory Basis**

3. Under section 29(4) of the Representation of the People Act 1983, as amended by the Representation of the People Act 1991 and the Electoral Administration Act 2006, a Returning Officer at a General election is entitled to recover charges in respect of his services or expenses. There are similar provisions for European Parliamentary elections in regulation 15 of the European Parliamentary Elections Regulations 2004, as amended by the European Parliamentary Elections (Amendment) Regulations 2009.
4. Maximum levels for Returning Officers' fees and expenses in relation to elections reported in this account are set by the following secondary legislation:

<b>SI No.</b>	<b>Name</b>	<b>Effective from</b>
SI 1994 No.1044	The European Parliamentary Elections (Returning Officers' Charges) Order 1994	8 April 1994
SI 1997 No.1034	The Parliamentary Elections (Returning Officers' Charges) Order 1997	8 April 1997
SI 1999 No.1378	The European Parliamentary Elections (Returning Officers' Charges) Order 1999	18 May 1999
SI 1999 No.1377	The European Parliamentary Elections (Local Returning Officers' Charges) Order 1999	18 May 1999
SI 2001 No.1736	The Parliamentary Elections (Returning Officers' Charges) Order 2001	15 May 2001
SI 2004 No.1298	The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2004	7 May 2004
SI 2004 No.1299	The European Parliamentary Elections (Local Returning Officers' Charges) (Great Britain and Gibraltar) Order 2004	7 May 2004
SI 2005 No.780	The Parliamentary Elections (Returning Officers' Charges) Order 2005	23 March 2005
SI 2009 No 1069	The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009	24 April 2009
SI 2009 No 1077	The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009	24 April 2009
SI 2010 No 830	The Parliamentary Elections (Returning Officers' Charges) Order 2010	15 March 2010

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

5. In addition, the following regulations set out the form in which the accounts are to be submitted, the deadlines and the address to which they should be sent:

Name	Effective from
The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004	May 2004
The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005	February 2005

### **Departmental Responsibility**

6. Responsibility for setting and reimbursing the fees and expenses of Returning Officers at Parliamentary elections in England and Wales rests with the Elections and Democracy Division (EDD). EDD was part of the Ministry of Justice (MoJ) and its predecessor Departments from 29 May 2002 until 1 June 2010. From 2 June 2010, EDD transferred to the Cabinet Office under a machinery of government change to support the Deputy Prime Minister, who now has responsibility for electoral policy. As the system of internal control during the year of account was maintained by the MoJ these accounts are signed by the MoJ Accounting Officer.
7. The MoJ is responsible for policy on the overall criminal, civil, family and administrative justice system, including sentencing policy, as well as the courts, tribunals, prisons, probation, legal aid and also had responsibility until recently for constitutional reform.
8. The Finance Shared Services Division (FSSD) of the Department for Communities and Local Government (DCLG) runs the day-to-day operations of the Returning Officers' Expenses on an agency basis for the work undertaken by EDD.

### **Review of Activities**

9. These accounts have been produced on an accruals basis. The accounts reflect claims for Parliamentary elections dating back to the 1997 General election. European Parliamentary elections were held on 4 June 2009, and there was one Parliamentary by-election (Norwich North) in 2009-10. No General election was held during 2009-10.
10. Election expenses are made up of expenses incurred while conducting Parliamentary elections. Costs include the original accruals for expected claims, revisions of accruals, subsequent settlement differences, central Royal Mail costs, equipment grants, a deduction for election expenses incurred by Returning Officers but not reimbursed by the Consolidated Fund and other miscellaneous election expenditure. Total expenses for 2009-10 were £90.59 million (2008-09: £2.34 million).
11. When a Parliamentary election is held, the anticipated cost of all of the claims expected from Returning Officers are accrued and recognised as election expenses in the accounts. In 2009-10, costs of £78,846 were accrued for by-elections called in year (2008-09: £262,551).

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

12. Cash is advanced to Returning Officers when the election is called to enable them to arrange the election. Within twelve months of the election the Returning Officers should complete a statement of account, detailing the full actual election costs. The claim is processed and the remaining balance due, over and above the advances, is paid to the Returning Officer.
13. Prior to receipt of the statement of account, the estimated amount due is carried as an accrual in the accounts and the corresponding advances made are held as a receivable in the accounts. At 31 March 2010, this accrual amounts to £43.49million (2009: £3.27million) and forms the majority of the payables balance shown in note 6 to the accounts. At 31 March 2010, the associated advances made stood at £35.52million (2009: £2.80million) and forms the majority of the receivables balance shown in note 5.
14. Once the election has occurred, and prior to receipt of the statement of account, the estimated cost of the election may be revised from the original estimate based on requests submitted for further advances. When this occurs the amounts are shown in note 3 as "revised accruals for elections held in previous years". In 2008-09 these amounted to £148,186. There were no revised accruals in 2009-10. For the 2009 European Parliamentary election the maximum recoverable amounts were accrued.
15. As the accrual is an estimate, the final statement of account that is received from the Returning Officer is likely to be for a different amount to the accrual. The difference between the two is recognised as expenditure in the year of settlement, as opposed to the year of the election. Adjustments made upon settlement of claims are shown in note 3 and amounted to £0.99million in 2008-09. In 2009-10 the maximum recoverable amount was initially accrued but then adjusted in line with the claims received. Although all claims relating to 2009-10 were received by 15 July 2010 a number were outstanding at 31 March 2010. Expenditure on claims settled was £2.62m during 2009-10.
16. In some instances the settlement of the claim will indicate that the Returning Officer should return some of the advances where the amount advanced exceeds actual approved expenditure. In these cases a debtor invoice is raised giving rise to a receivables balance in the accounts. These amounts are shown in note 5 and were £19,639 at 31 March 2010 (2009: £33,533).
17. There is a statutory deadline of twelve months from the declaration of the election result for the submission of claims, set out in *The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005*, *The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2010* and *The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004*.
18. From 24 April 2009 onwards, for General and European Parliamentary elections, the accrued anticipated cost of the claims is taken from the new Charges Orders SI 2009 No 1069 *The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009* and SI 2009 No 1077 *The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009*. These Orders revise the way that election accruals and advances are calculated. They attempt to standardise the overall cost per voter

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

whilst also giving Returning Officers more freedom to allocate their costs between categories. The Charges Orders list maximum recoverable amounts for each constituency which is the amount accrued. These amounts are no longer revised when further advances are issued, although further advances may still be granted up to 90% of the maximum recoverable amount.

19. Details of the claims received and settled for past elections as at 31 March 2010 are set out in the table below, along with comparative figures for the year ended 31 March 2009. The percentages in the table are based on the number of claims and not their value.

Election	As at 31 March 2010			As at 31 March 2009		
	Received	Settled	Written Off	Received	Settled	Written Off
<b>2009 European Parliamentary Election</b>	58.4%	21.2%	0.0%	N/A	N/A	N/A
<b>2005 General Election</b>	99.6%	99.6%	0.0%	98.2%	97.4%	0.0%
<b>2004 European Parliamentary Election</b>	99.7%	99.7%	0.3%	99.2%	97.9%	0.3%
<b>2001 General Election</b>	99.6%	99.6%	0.4%	98.2%	97.2%	0.4%
<b>1999 European Parliamentary Election</b>	99.3%	99.3%	0.7%	98.2%	98.2%	0.7%
<b>1997 General Election</b>	99.6%	99.6%	0.4%	99.3%	98.9%	0.4%

20. At 31 March 2010 the amount of advances still unsupported by settled statements of accounts was £35,519,143 (2009: £2,800,185) (Note 5), representing £35,388,245 for the 2009 European elections, £47,308 for the 2009 Norwich North by-election and £83,590 for the 2005 General Election. The statutory 12 month deadline for submission of election accounts for the 2009 European elections was 8<sup>th</sup> June 2010. By this date, accounts had been submitted for 372 out of 377 claims (99%). As at 31 July 2010, 100% of accounts had been received. No amounts have been written off in 2009-10 (note 8).
21. Historically a significant number of Returning Officers have failed to submit their accounts within the required twelve months following elections. This matter is discussed further in the Statement on Internal Control, together with the arrangements in place in 2007-08 for monitoring the service level agreement with DCLG and the actions taken in 2008-09 and 2009-10 to improve performance.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**Cost of Elections**

22. Last year it was decided that for future General and European Parliamentary elections, beginning with the 2009 European election in the 2009-10 accounts, the Management Commentary will include a table showing the make-up of the full estimated cost of each election. This is shown below.

	<b>Election expenses</b>	<b>Royal Mail costs</b>	<b>Total Costs</b>	<b>Funding</b>	<b>Anticipated underspend</b>
	£	£	£	£	£
<b>2009 European Parliamentary Election</b>	54,103,200	35,439,760	89,542,960	95,300,000	(5,757,040)

Sir Suma Chakrabarti  
Accounting Officer,  
Ministry of Justice.

Date 17 January 2011



## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Ministry of Justice to prepare for each financial year a statement of accounts in respect of the Returning Officers' Expenses, England and Wales in the form and on the basis set out in the Accounts Direction they have provided. The accounts are prepared on an accruals basis. They must give a true and fair view of the state of affairs of the Returning Officers' Expenses, England and Wales at 31 March 2010 and of its income and expenditure, recognised gains and losses, assets and liabilities and cash flows for the financial year then ended.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

HM Treasury have appointed the Permanent Secretary of the Ministry of Justice as Accounting Officer for Returning Officers' Expenses, England and Wales. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Returning Officers' Expenses, England and Wales' assets, are set out in chapter three of Managing Public Money, published by HM Treasury.

## STATEMENT ON INTERNAL CONTROL

### 1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Ministry of Justice's (MoJ's) policies, aims and objectives, whilst safeguarding the public funds and Departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

A system of internal control operates in Departmental headquarters, including the Ministry of Justice's Elections and Democracy Division (EDD) (formerly the Electoral Policy Division (EPD)) within MoJ and the Department for Communities and Local Government's (DCLG) Finance Shared Services Division (FSSD).

EDD have the delegated responsibility for managing the performance and compliance of DCLG against the service level agreement (SLA) that governs the provision of financial services by them to MoJ. To the extent that controls are delegated to both EDD and DCLG, I place reliance upon the assurance provided by them in support of this Statement on Internal Control.

From 2 June 2010, EDD transferred to the Cabinet Office under a Machinery of Government change to support the Deputy Prime Minister, who now has responsibility for electoral policy. Responsibility for policy and operational controls relating to Returning Officers' Expenses in England and Wales, including monitoring the SLA with DCLG, now rests with the Accounting Officer of the Cabinet Office.

### 2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Department for the year ended 31 March 2010, and up to the date of approval of the annual accounts, and accords with HM Treasury guidance.

### 3. Capacity to handle risk

As Accounting Officer I acknowledge my overall responsibility for the effective management of risk throughout the Department.

The Department's Risk Management Policy and Framework document was approved by the Board and published in July 2008 and was updated in January 2010. It sets out the Department's approach to risk in the achievement of its policies and objectives, and provides guidance on the process of identifying, assessing and managing risk. The policy and framework is available to all staff on the Department's Intranet, and is supported by guidance and targeted training in the form of seminars and workshops. In addition, an

on-line interactive training site has been available since January 2010, which provides an introduction to Risk Management for the beginner as well as a refresher for those staff already familiar with the subject.

Registers that identify, assess, and set out mitigating actions to significant risks are in place across the Department's headquarters, Agencies, NDPBs, and Associated Offices. Risks that threaten the achievement of the Department's objectives are reported regularly in Risk Registers at Board, Directorate and Group level for each of the Departmental business areas. Ownership for each risk is assigned to a named individual and risk co-ordinators have been appointed in each of the Department's business areas to support the reporting process.

Risk management is also incorporated into FSSD's day-to-day activities and forward planning. Risk assessments are carried out in accordance with the DCLG risk management guidance and, in relation to the delivery of business objectives, a risk register is maintained and reviewed as part of the business planning and performance reporting process.

#### **4. The risk and control framework**

The key elements of the Department's risk management strategy for identifying, evaluating and controlling risk include:

- a) Risk Management Policy and Framework document, which sets out formal processes for identifying, evaluating, managing and reporting risk. Risks that threaten the achievement of the Department's objectives are reported regularly in Risk Registers at Board, Directorate and Group level for each of the Departmental business areas. Ownership for each risk is assigned to a named individual and risk co-ordinators have been appointed in each of the Department's business areas to support the reporting process.
- b) An annual Assurance Statement, from Senior Budget Holders, Agency and Additional Accounting Officers, NDPBs, associated offices, on the development and effectiveness of risk management arrangements.
- c) DCLG (FSSD) provide an annual assurance statement in respect of the financial services provided by them to MoJ. I also draw assurance from the work carried out as part of the DCLG Internal Audit programme and the DCLG Statement on Internal Control.

#### **5. Review of effectiveness**

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of internal auditors; the Statement on Internal Control for the DCLG; assurance statements from EDD and, in addition, to comments made by the external auditors in their management letter and other reports.

The key elements of the system of internal control are set out in section 4 above and contribute to my review of the system's effectiveness.

Following a Departmental Internal Audit produced in July 2008 it was apparent that the Department had struggled to exercise adequate control over Returning Officers'

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

Expenses due to very few levers being in place to ensure claims were submitted within the specified one year period. Further actions were identified and put in place to enforce compliance.

Since then, as I explained in the accounts for 2008-09, my Department has taken significant action to address the issues and weaknesses that had been identified. I reported last year that very significant progress had been made and I am pleased to be able to report that this trend has continued during the period 2009-10. This has led to the position whereby as at July 2010, all accounts due from the European Parliamentary elections held in June 2009 had been submitted and there were no outstanding accounts from elections held prior to the 2009 European election.

Returning Officers are required to submit accounts for the General Election held on 6 May 2010 and we will continue to take a proactive approach to the issue and to continue to apply the measures we have introduced to encourage Returning Officers to submit accounts within the one year deadline.

### **Significant Internal Control Issues**

I outline below the significant internal control issues that had previously been identified for the Returning Officers' Expenses for England and Wales:

#### **A. Late submission of claims by Returning Officers**

I have previously set out my concern at the number of Returning Officers who failed to submit claims for reimbursement of the costs of running national elections within the deadlines laid down by statute, and in some cases many years after the relevant election. The late submission of claims by Returning Officers has led to the accounts being qualified since 2002-03. The issue was highlighted by the Department's Internal Audit report presented in July 2008, following an investigation to determine the difficulties and barriers faced by Returning Officers in returning claims. I have previously detailed a range of steps we had taken and reported that considerable progress has been made. I am pleased to report that further significant progress has been made in the past year.

There is a statutory deadline of twelve months from the declaration of the election result for the submission of these claims (set out in the Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005, the Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2010, and the Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004. Following the receipt of accounts, the balance of monies due to Returning Officers is paid from the Consolidated Fund.

The Statement on Internal Control published alongside the Returning Officers' Accounts for 2007-08 set out a range of measures that I had agreed with the Secretary of State, to deal with the small number of outstanding claims from past elections and to ensure that claims are returned more promptly for future elections. Last year, I set out how these measures had been implemented. We have continued with these measures. The key features are:

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

To deal with the backlog of accounts from past elections (prior to the European Parliamentary elections in June 2009), we have engaged proactively with those local authorities with outstanding claims in order to resolve outstanding issues. Last year I reported that as at 21 September 2009, there were 2 local authorities, responsible for 6 accounts, who had not submitted the outstanding claims or an explanation as to why this was not possible. The accounts for one of those authorities were submitted in January 2010 and the remaining accounts from the other local authority were submitted in July 2010. This means that all outstanding accounts for elections prior to the European Parliamentary elections in 2009 have been cleared.

To encourage prompt return of accounts after future elections, we have put in place a range of steps.

- For all elections - beginning with the European Parliamentary elections in June 2009 - where accounts are returned by Returning Officers after the 12 month deadline, outstanding amounts will not be paid unless there are genuinely exceptional circumstances.
- Advances made to Returning Officers for the European Parliamentary elections were reduced (from 75% to 60%) where administrators had failed to submit their claims on time. This will continue to apply for the future where the previous claim was overdue.
- Applications for further advances (beyond 60%) will be denied to Returning Officers who at the most recent election failed to submit their claims on time, unless there are genuinely mitigating circumstances.
- Applications for further advances received later than six months after the date of the election will be denied without exception.
- Applications for further advances in excess of 90% of the maximum recoverable amount shown in the Charges Order from any Returning Officer will be denied unless there are genuinely exceptional circumstances.

All of these actions are aimed at promoting compliance with the 12 month deadline. For the European Parliamentary elections in June 2009, MoJ officials actively engaged with stakeholders over these measures, in particular, with the 12 Regional Returning Officers (RROs)<sup>1</sup> who co-ordinated the administration of the June 2009 European election at regional level across the United Kingdom. The actions were set out in full in the guidance circulated by MoJ to all local Returning Officers prior to the European elections in June 2009.

In addition, under the terms of the new SLA that the Department negotiated with the DCLG (which was signed in December 2008), DCLG sent reminder letters 6 months after

---

<sup>1</sup> The governance structure for the delivery of European elections has two levels. The elections are run on the basis of 12 UK electoral regions – Scotland, Wales, Northern Ireland and nine regions in England. In each region, there is a “Regional Returning Officer” who is responsible for the return of MEPs for the region. In Great Britain, beneath those Regional Returning Officers, there are “Local Returning Officers”, who are based in local authorities. Local Returning Officers essentially administer the election on the ground, under the direction of the Regional Returning Officers. The Regional Returning Officer has direct responsibility for delivering some aspects of the poll, including the count process.

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

the European election to those Returning Officers who had not submitted a claim. A second reminder letter was sent 8 weeks before the statutory deadline. In addition, we used the information from monthly reports provided by DCLG to target Returning Officers direct from MoJ and through the Regional Returning Officers as the deadline approached, beginning in September 2009.

These measures have proved very effective. Returning Officers were required to submit their election accounts for the 2009 European election by 8 June 2010 (ie within a year of the declaration of the result). By the end of that day, 372 out of 377 Returning Officers had submitted accounts.

Of the five Returning Officers that had failed to submit accounts, in three cases we judged that there were exceptional circumstances and gave the Returning Officer further time to submit the accounts.

A further two Returning Officers submitted accounts after the one year deadline without giving a good reason for this. As such, we have written to them noting that the deadline has not been met and setting out the consequences of this for the Returning Officer for funding at future elections in line with the new measures.

By 16 July, all accounts for the European election had been submitted. This is a considerable improvement on the position at previous national elections.

### **B. Inadequate monitoring of the service level agreement with CLG**

A further significant internal control issue was highlighted by the Department's Internal Audit report presented in July 2008 concerning the returning of claims by Returning Officers. The report concluded that the Department had failed to adequately monitor the SLA that was in operation for 2007-08 with DCLG.

As detailed above, the Department has negotiated a new SLA with DCLG that sets clear performance targets and makes the responsibilities and processes for chasing outstanding claims very much clearer than under the old arrangements. Following the implementation of the new SLA, MoJ has continued to hold monthly monitoring meetings with CLG to ensure that both MoJ and CLG meet their respective responsibilities. This has been supplemented by regular telephone and email contact by MoJ, visits to CLG's offices at Hemel Hempstead, and guidance and training for CLG staff in the management of the new arrangements.

This statement applies to the accounts of the Returning Officers' Expenses for England and Wales. The Statement on Internal Control for the Department as a whole is included within the Ministry of Justice 2009-10 Resource Accounts, which are available from the Stationery Office at: <http://www.tso.co.uk/>

Sir Suma Chakrabarti  
Accounting Officer,  
Ministry of Justice

Date 17 January 2011

## **THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS**

I certify that I have audited the financial statements of the Returning Officers' Expenses (England & Wales) for the year ended 31 March 2010 under the Government Resources and Accounts Act 2000. These comprise the Operating Cost Statement, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them.

### **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 and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and 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.

### **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 circumstances of Returning Officers' Expenses (England & Wales) Accounts and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income 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.

### **Opinion on Regularity**

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

### **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Returning Officers' Expenses (England and Wales) as at 31 March 2010 and of its net operating cost, changes in taxpayers' equity and cash flows for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

**Opinion on other matters**

In my opinion, the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on 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 Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

See also my report on pages 14 to 17.

Amyas C.E. Morse  
Comptroller and Auditor General

Date 20 January 2011

National Audit Office  
157 -197 Buckingham Palace  
Road  
Victoria  
London SW1W 9SP



**RETURNING OFFICERS' EXPENSES (ENGLAND AND WALES) ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2010**

**Report of the Comptroller and Auditor General to the House of Commons**

**Introduction**

1. The Ministry of Justice (the Department) was, until 2 June 2010, responsible for paying the expenses incurred by Returning Officers for running Parliamentary and European Parliamentary elections, from monies drawn down from the Consolidated Fund, and for preparing annual accounts in respect of the Returning Officers' expenses.
2. The Elections and Democracy Division of the Ministry of Justice transferred to the Cabinet Office on 2 June 2010 as part of a machinery of government change to support the Deputy Prime Minister, who now has responsibility for electoral policy as part of his remit on political and constitutional reform. Although responsibility for paying the expenses of Returning Officers now resides with the Cabinet Office, it is appropriate for the Department's Permanent Secretary to be the Accounting Officer for these accounts which cover the year to 31 March 2010.

**The purpose of my Report**

3. The purpose of this Report is to explain how the Department has addressed the issues that led to the qualification of my audit opinion in respect of the regularity of transactions reported in the Returning Officers' Expenses (England and Wales) for the year ended 31 March 2009<sup>2</sup>. This has enabled me to provide an unqualified opinion on the accounts for the year ended 31 March 2010.

**My obligations as Auditor**

4. Under s7 (3)(b) of the Government Resources and Accounts Act 2000, I am required to examine and certify the Returning Officers' Expenses (England and Wales) Accounts and report on them. I am required, under International Standards on Auditing (UK and Ireland), to obtain evidence to give reasonable assurance that the Returning Officers' Expenses (England and Wales) Accounts are free from material misstatement. In forming my opinion I examine, on a test basis, evidence relevant to the amounts, disclosures and regularity of financial transactions in the financial statements and assess the judgements made in the preparation of the financial statements.

**Audit opinion**

**Unqualified audit opinion**

5. As part of my audit of the accounts, I am required to satisfy myself that the expenditure and income shown in the accounts have been applied to the purposes

---

<sup>2</sup> Report of the Comptroller and Auditor General, HC 302, 2009-10

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

intended by Parliament and conform to the authorities that govern them; that is, they are "regular". In determining whether expenditure and income conform to the authorities which govern them, I have regard to the legislation authorising the financial transactions and relevant regulations issued under the governing legislation.

6. I qualified my opinion on the Returning Officers' Expenses (England and Wales) Accounts for each year from 2002-03 to 2008-09 inclusive, as the scope of my examination was limited. This was because some Returning Officers had not yet submitted statements of account showing how they spent monies advanced to them or else accounts had been submitted but were yet to be settled. At 19 October 2009, I was unable to verify that advances to Returning Officers of £379,057 (comprising £312,382 of unsettled claims and £66,675 of advances written off), had been spent in accordance with the intentions of Parliament.
7. The Department has contracted out the payment of advances and settlement of statements of account to the Finance Shared Services Division (FSSD) of the Department for Communities and Local Government under a Service Level Agreement. Both departments have worked hard during 2009-10 with Returning Officers who had outstanding claims in order to resolve the remaining cases. As at 31 March 2010 there were £83,590 of advances associated with claims relating to elections that took place prior to the 2009 European Parliamentary elections. These claims have since been settled.
8. I am therefore able to issue an unqualified audit opinion on these accounts because I am satisfied that, in all material respects, the expenditure has been applied to the purposes intended by Parliament and the transactions conform to the authorities which govern them.

### **Returning Officers and their expenses**

9. Section 29 of the Representation of the People Act 1983 provides for election expenses of Returning Officers for Parliamentary and European Parliamentary elections to be met directly from the Consolidated Fund. When an election is called, the Department estimates the likely costs that each Returning Officer will incur. The estimate is based largely on previous election costs adjusted for inflation, changes in voting methods and any other relevant changes. The Department agrees the estimate with HM Treasury so that funds can be made available from the Consolidated Fund.
10. The Department makes an initial advance to each Returning Officer of up to 75% of the estimated cost of running the election, including the costs of setting up and staffing polling stations. Thereafter Returning Officers can request further funding to cover invoices that need to be paid before completed accounts can be submitted. Further invoices are capped so that total advances do not exceed 90% of the original estimate.
11. Following the election, Returning Officers are required to submit statements of account showing the actual costs they incurred in running the election. The Department reviews and confirms the validity of the expenditure reported in these

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

statements of account to supporting documentation. Where the advance exceeds the total costs incurred, the Returning Officer returns the excess advance to the Department. Where the total costs incurred exceed the advance, the Department pays the Returning Officer the balance.

12. Returning Officers' Accounts Regulations issued at Parliamentary and European elections require Returning Officers to submit statements of account within a period of twelve months from the day on which the result of the Parliamentary election is announced. Although this is a statutory deadline, the legislation does not provide for any sanctions to be applied for those failing to meet it. The regulations do allow for a Returning Officer to submit an incomplete account if necessary and to agree a date for delivery of the final account with the Department.

### **Progress since my last report**

13. My last Report set out that there were outstanding statements of account totalling £379,057 in respect of advances to Returning Officers for elections dating back to the 1997 General Election as follows:
  - 2 advances totalling £66,675 where the Department had written off the balance as irrecoverable during 2008-09 following discussions with Returning Officers;
  - 8 advances totalling £312,382 where the Department had yet to receive or settle outstanding statements of account from Returning Officers.
14. During 2009-10, the Department continued to pursue Returning Officers for outstanding statements of account and have taken a robust but pragmatic stance when reviewing the evidence in support of claims for elections which took place up to a decade ago. This allowed the Department to clear all but two advances by 31 March 2010. The final two advances (totalling £83,590), made to the Returning Officer for the Vauxhall and Vauxhall Streatham constituencies for the 2005 General Election, were settled in July 2010. This means that statements of accounts for all elections prior to the 2009 European Parliamentary elections have now been cleared.
15. As set out in my Report on the 2008-09 accounts, the Department had taken a number of steps to encourage the prompt return of accounts for the European elections in 2009. Following implementation of these measures and additional actions as set out in the Accounting Officer's Statement on Internal Control<sup>3</sup>, the Department had received all but five accounts from Returning Officers for the 2009 European Parliamentary elections by the twelve month deadline of 8 June 2010. It received all of the remaining accounts by 16 July 2010.
16. I am pleased to note the Department's significant progress in clearing outstanding advances and ensuring that Returning Officers discharge their obligations to provide statements of account on a timely basis. It is important that there is a

---

<sup>3</sup> Statement on Internal Control, pages 7 to 11

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

continued focus on this issue now that responsibility for these accounts has transferred to the Cabinet Office.

Amyas C E Morse  
Comptroller & Auditor General  
20 January 2011

National Audit Office  
157 Buckingham Palace Road  
Victoria  
London SW1W 9SP

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**OPERATING COST STATEMENT  
YEAR ENDED 31 MARCH 2010**

		<b>2009-10</b>	<b>2008-09</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
Election expenses	3	90,585,936	2,336,175
Bank charges		1,360	1,439
Cost of capital		(147,435)	(65,295)
<b>Total costs</b>		<b>90,439,861</b>	<b>2,272,319</b>
Income payable to the Consolidated Fund	4	(384,923)	(22,206)
<b>Net operating cost</b>		<b>90,054,938</b>	<b>2,250,113</b>

The notes on pages 22 to 29 form part of these accounts.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**STATEMENT OF FINANCIAL POSITION**

		31 March 2010		31 March 2009		31 March 2008	
	Note	£	£	£	£	£	£
<b>Current Assets:</b>							
Trade and other receivables	5	35,551,756		2,833,718		17,984,780	
Cash and cash equivalents		<u>13,480,312</u>		<u>2,130,109</u>		<u>6,756,545</u>	
<b>Total Current Assets</b>			49,032,068		4,963,827		24,741,325
<b>Current Liabilities:</b>							
Trade and other payables	6		(43,530,484)		(3,279,873)		(21,269,757)
<b>Total Current liabilities</b>			<u>(43,530,484)</u>		<u>(3,279,873)</u>		<u>(21,269,757)</u>
<b>Total Assets Less Current Liabilities</b>			<u>5,501,584</u>		<u>1,683,954</u>		<u>3,471,568</u>
<b>Taxpayers' Equity :</b>							
General Fund			(5,501,584)		(1,683,954)		(3,471,568)
<b>Total taxpayers' equity</b>			<u>(5,501,584)</u>		<u>(1,683,954)</u>		<u>(3,471,568)</u>

Sir Suma Chakrabarti  
Accounting Officer,  
Ministry of Justice

Date 17 January 2011

The notes on pages 22 to 29 form part of these accounts.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2010**

	Note	2009-10	2008-09
		£	£
<b>Cash flows from operating activities:</b>			
Net operating cost		(90,054,938)	(2,250,113)
Adjustments for non-cash transactions	1.7	(147,435)	(65,295)
(Increase)/ Decrease in trade and other receivables	5	(32,718,038)	15,151,061
Increase/ (Decrease) in trade payables	6	40,250,610	(17,989,884)
Movement in payables relating to items not passing through the OCS	6	1,938	19,599
<b>Net cash outflow from operating activities</b>		<u>(82,667,863)</u>	<u>(5,134,631)</u>
<b>Cash flows from financing activities</b>			
Financing received from Consolidated Fund		95,300,000	550,000
Amounts paid to the Consolidated Fund		(1,281,934)	(41,805)
<b>Net Financing</b>			
<b>Net Increase/ (decrease) in cash and cash equivalents in the period after adjustment for the receipts and payments to the Consolidated Fund</b>		<u>11,350,203</u>	<u>(4,626,436)</u>
Cash and cash equivalents at the beginning of the period		2,130,109	6,756,545
Cash and cash equivalents at the end of the period		<u>13,480,312</u>	<u>2,130,109</u>
<b>Movement in cash and cash equivalents</b>		<u>11,350,203</u>	<u>(4,626,436)</u>

The notes on pages 22 to 29 form part of these accounts.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY**  
**YEAR ENDED 31 MARCH 2010**

	<b>2009-10</b>	<b>2008-09</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	1,683,954	3,471,568
Financing from MoJ	95,300,000	550,000
Non-cash charges – cost of capital	(147,435)	(65,295)
Paid/payable to the Consolidated Fund	(1,279,997)	(22,206)
Net operating cost	(90,054,938)	(2,250,113)
<b>Balance at 31 March</b>	<b>5,501,584</b>	<b>1,683,954</b>

**The notes on pages 22 to 29 form part of these accounts.**



## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of accounting

These accounts for the Returning Officers' Expenses have been prepared on an accruals basis in accordance with International Financial Reporting Standards, as adapted for the public sector context by the Financial Reporting Manual (FReM) issued by HM Treasury.

#### 1.2 Advances and accruals

Initial advances are made based on 75% of the estimated costs of the election. Advances are reduced to 60% for those who have failed to submit claims on time for the previous relevant election. Applications for further advances up to 90% of the maximum recoverable amount may be made, but will not be available to Returning Officers who, at the most recent relevant election, failed to submit their claims on time, unless there are genuinely mitigating circumstances. Restrictions on advances to Returning Officers not submitting relevant claims on time were introduced from 24 April 2009. Once advances have been made to Returning Officers they are recognised as receivables in the accounts until the claims are settled.

At the date of the election, the estimated full costs of the election for all constituencies are accrued as payables balances. Until 23 April 2009, the full cost of the election for each constituency was based on the cost of the previous election, adjusted for inflation. If requests for further funding are received which indicate that the claim total will be different to the initial estimate then the accrual is adjusted appropriately.

From 24 April 2009 onwards, for General and European Parliamentary elections, the accrued anticipated cost of the claims is taken from the new Charges Orders SI 2009 No 1069 The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009 and SI 2009 No 1077 The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009. These Orders revise the way that election accruals and advances are calculated. They attempt to standardise the overall cost per voter whilst also giving Returning Officers more freedom to allocate their costs between categories. The Charges Orders list maximum recoverable amounts for each constituency which is the amount accrued initially. Accruals for the estimated amounts due where claims are outstanding at 31 March are adjusted to reflect the actual level of claims received from other Returning Officers in respect of a given election where trends indicate this is materially lower than the maximum amount recoverable.

Amounts are owed by Returning Officers where advances exceed the actual claim received. Upon settlement of the claim a debtor invoice is raised and a receivables balance is recognised for the difference due from the Returning Officers.

#### 1.3 Write back of claims and recognition of losses

Returning Officers are required to submit statements of account detailing their actual expenditure within one year of the election.

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

There are some instances where it has been established that the supporting documentation has been lost and so the Returning Officer will never be able to complete the claim. In these cases the accrued liability is written back and the associated amounts advanced are written off and recognised as losses. The net amount is credited to the Operating Cost Statement.

### **1.4 Claims reinstated to the Statement of Financial Position**

In the 2007-08 accounts all outstanding claims were deemed to be irrecoverable seven years after the date of the election. Several such claims were written off and their advances recognised as losses. From 2008-09, the seven year policy was replaced by the policy outlined in note 1.3 above with the result that some outstanding claims were considered to be recoverable and reinstated on the Statement of Financial Position. In 2009-10 no claims were written off or reinstated.

### **1.5 Election expenses not reimbursed**

During 2008-09 deadlines were given to Returning Officers for the submission of outstanding claims. Where those deadlines were not met, and no acceptable reason given for the claims not being submitted, then it was decided that no further payments would be made in respect of those claims. A write back was made to accruals in the 2008-09 accounts for expenses that will not be reimbursed.

### **1.6 Income payable to the Consolidated Fund**

Bank interest earned on advances held by Returning Officers and the forfeited deposits of unsuccessful election candidates are returned to the Consolidated Fund.

### **1.7 Cost of capital**

The non-cash cost of capital is included to show the full cost of operating Returning Officers' Expenses and is calculated at the Government's standard rate of 3.5% of average net assets less liabilities over the year, excluding cash deposits with the Office of the Paymaster General (OPG) and the Government Banking Service (GBS). When liabilities exceed net assets, excluding the OPG cash deposits, there will be a credit. For 2009-10 the credit was £147,435 (2008-09 £65,295).

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

### 2. First-time adoption of the IFRS

	£
Taxpayers' equity at 31 March 2009 under UK GAAP	1,683,954
Adjustments for :	
No adjustments	-
Tax payers equity at 1 April 2009 under IFRS	1,683,954
Net Operating cost for 2008-09 under UK GAAP	2,250,113
Adjustments for:	
No adjustments	-
Net operating cost for 2008-09 under IFRS	2,250,113
Net cash outflow for 2008-09 under UK GAAP	5,134,631
Adjustments for:	
No adjustments	-
Net cash outflow for 2008-09 under IFRS	5,134,631

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**3. ELECTION EXPENSES**

	<b>Note</b>	<b>2009-10</b>	<b>2008-09</b>
		<b>£</b>	<b>£</b>
Accrued costs of by-election claims		78,846	262,551
Revised accruals for elections held in previous years		-	148,186
Write back of accruals for late claims not settled		42,920	-
Expenditure arising upon settlement of claims		2,463,166	985,242
Uncleared accrual for 2009 European election		51,551,862	-
Insurance costs		159,516	-
Election expenditure that was not reimbursed		-	(190,957)
Compensation claim		-	40,290
Net effect of the write back of accrued expenditure and the write off of associated advances in relation to 2001 General election and 2004 European election expenses	7A	-	(22,225)
Net effect of the claims for the 1997 General election, 1999 European election and 2001 General election being reinstated on the Statement of Financial Position	8A	-	159,364
Centrally authorised Royal Mail costs of elections		35,602,411	249,349
Equipment grants		687,215	704,375
<b>Total Election Expenses</b>		<b>90,585,936</b>	<b>2,336,175</b>

**4. INCOME PAYABLE TO THE CONSOLIDATED FUND**

	<b>2009-10</b>	<b>2008-09</b>
	<b>£</b>	<b>£</b>
Forfeited deposits	378,500	20,000
Bank interest	6,423	2,206
<b>Total Income Payable to the Consolidated Fund</b>	<b>384,923</b>	<b>22,206</b>

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

### 5. RECEIVABLES

	2009-10 £	2008-09 £	2007-08 £
Advances to Returning Officers in relation to unsettled claims	35,519,143	2,800,185	17,907,121
Amounts owed by Returning Officers where advances exceed claims	19,639	33,533	74,659
Prepayments	12,974	-	-
Amounts owed by Returning Officers for forfeited deposits (due to the Consolidated Fund)	-	-	3,000
<b>Total Receivables</b>	<b>35,551,756</b>	<b>2,833,718</b>	<b>17,984,780</b>

### 6. PAYABLES

	2009-10 £	2008-09 £	2007-08 £
Receipts due to be paid to the Consolidated Fund	-	1,938	21,537
Accrued election expenses due to Returning Officers	43,490,588	3,274,779	21,247,208
Unsettled claims - negative settlements	21,306	-	1,012
Approved grants due to Returning Officers	18,590	3,156	-
<b>Total Payables</b>	<b>43,530,484</b>	<b>3,279,873</b>	<b>21,269,757</b>

### 7. WRITE BACK OF ACCRUED EXPENDITURE

The total estimated cost of an election is accrued in the year the election occurs and adjustments are made for revisions to the estimated cost in subsequent years. The advances associated with these accruals are recognised as receivables.

MoJ policy is to write back these accruals and write off advances as losses (Note 13) where it is judged, based on the position at the Statement of Financial Position signing date, that statements of account cannot be produced because inadequate accounting records have been maintained. This policy has been approved by HM Treasury.

In the 2007-08 accounts and the 2006-07 comparatives the policy was also to write back accruals and write off advances as losses where statements of accounts were not submitted within seven years of an election, as approved by HM Treasury.

In 2008-09 the seven year rule was abolished and several claims that had been written off were then reinstated on the Statement of Financial Position. These are shown in note 8.

In 2009-10 no claims were written back.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

**7A. NET EFFECT OF THE WRITE BACK OF CLAIMS. AMOUNTS SHOW THE NET AFFECT OF ACCRUALS AND ASSOCIATED ADVANCES**

		2009-10	2008-09
	Note	£	£
2001 General election	3	-	13,975
2004 European election	3	-	8,250
<b>Total</b>	<b>3</b>	-	<b>22,225</b>

**7B. LOSSES IN RESPECT OF ADVANCES NOT SUPPORTED BY STATEMENTS OF ACCOUNT**

		2009-10	2008-09
	Note	£	£
2001 General election	13	-	41,925
2004 European election	13	-	24,750
<b>Total</b>		-	<b>66,675</b>

**8. REINSTATEMENT OF CLAIMS TO THE STATEMENT OF FINANCIAL POSITION**

In the 2007-08 accounts all outstanding claims were deemed to be irrecoverable seven years after the date of the election. Several such claims were written off and their advances recognised as losses. In the 2008-09 accounts some of them have been considered to be recoverable and reinstated on the Statement of Financial Position. There has been no restatement of claims in 2009-10.

**8A. NET EFFECT OF PREVIOUSLY WRITTEN OFF CLAIMS BEING REINSTATED ON THE STATEMENT OF FINANCIAL POSITION**

		2009-10	2008-09
	Note	£	£
1997 General election	3	-	49,886
1999 European election	3	-	74,700
2001 General election	3	-	34,778
<b>Total</b>	<b>3</b>	-	<b>159,364</b>

**8B. ADVANCES REINSTATED TO THE STATEMENT OF FINANCIAL POSITION**

	2009-10	2008-09
	£	£
1997 General election	-	198,303
1999 European election	-	252,419
2001 General election	-	104,335
<b>Total</b>	<b>-</b>	<b>555,057</b>

These 2008-09 advances were reported as losses in the 2007-08 accounts.

**9. CONTINGENT LIABILITIES**

There are no contingent liabilities.

**10. FINANCIAL INSTRUMENTS**

International Financial Reporting Standard 7 Financial Instruments requires disclosure of the role financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Funding for the Returning Officers' expenses is received directly from the Consolidated Fund and therefore there is no exposure to liquidity risk. Material deposits are held with the Government Banking Service so there is no exposure to interest rate risk. All material assets and liabilities are denominated in sterling so there is no exposure to exchange rate risk.

**11. RELATED PARTIES**

There are no related party transactions.

**12. CAPITAL COMMITMENTS**

There are no capital commitments.

**13. LOSSES AND SPECIAL PAYMENTS**

HM Treasury has approved the write off of advances for claims, where the Department has determined that the Returning Officers are unlikely to submit statements of accounts, as detailed in notes 7 and 8.

**14. EVENTS AFTER THE REPORTING PERIOD**

In accordance with the requirements of IAS10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is

## RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2009-10

interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

Following the formation of the coalition government in May 2010, the Prime Minister has agreed those areas of political reform for which the Deputy Prime Minister will have direct responsibility. As a consequence, responsibility for elections, democracy and constitution, including responsibility for the Returning Officers expenses in England and Wales, has been transferred from the Ministry of Justice to the Cabinet Office.

There are no other events after the reporting period that affect the Returning Officers' Expenses accounts.





information & publishing solutions

Published by TSO (The Stationery Office) and available from:

**Online**

[www.tsoshop.co.uk](http://www.tsoshop.co.uk)

**Mail, Telephone, Fax & E-mail**

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline Lo-Call 0845 7 023474

Fax orders: 0870 600 5533

E-mail: [customer.services@tso.co.uk](mailto:customer.services@tso.co.uk)

Textphone: 0870 240 3701

**The Parliamentary Bookshop**

12 Bridge Street, Parliament Square

London SW1A 2JX

Telephone orders/General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: [bookshop@parliament.uk](mailto:bookshop@parliament.uk)

Internet: <http://www.bookshop.parliament.uk>

**TSO@Blackwell and other Accredited Agents**

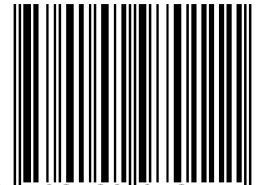
**Customers can also order publications from:**

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

Tel 028 9023 8451 Fax 028 9023 5401

ISBN 978-0-10-297011-1



9 780102 970111