

Returning Officer's Expenses, Northern Ireland

Statement of Accounts 2014/15

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 20 July 2015

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Print ISBN 9781474123891

Web ISBN 9781474123907

ID 14071502 07/15 50826 19585

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the Williams Lea Group on behalf of the Controller of Her Majesty's Stationery Office

RETURNING OFFICER'S EXPENSES, NORTHERN IRELAND

FOREWORD

Background Information

1. These Accounts cover the year 1 April 2014 to 31 March 2015 and have been prepared in a form directed by HM Treasury.
2. European and Parliamentary Elections are financed from the UK Consolidated Fund. The account includes payments for printing of election stationery, postage, hire of premises and transportation. Funding for elections is held in separate bank accounts from the departmental commercial bank accounts.
3. The Secretary of State, with the consent of two of the Lords Commissioners of Her Majesty's Treasury, specifies in an Order the overall maximum recoverable amount that the Returning Officer in Northern Ireland may recover in respect of services rendered, or expenses incurred, for or in connection with European and Parliamentary Elections.
4. Under regulation 16 of the European Parliamentary Elections (Northern Ireland) Regulations 2004 as amended by the European Parliamentary Elections (Northern Ireland) (Amendment) Regulations 2009, and section 29(3) of the Representation of the People Act 1983 as amended by section 68 of the Electoral Administration Act 2006, a Returning Officer is entitled to recover his charges in respect of services necessarily rendered, or expenses necessarily incurred, for or in connection with a European Parliamentary Election and a Parliamentary Election. The European Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2014 (S.I. 2014 No. 794) and the Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2015 (S.I. 2015 No. 885), which came into force on 21 March 2014 and 21 March 2015 respectively, set the overall maximum recoverable amount that the Returning Officer may recover in respect of the electoral region of Northern Ireland and each of the eighteen Parliamentary Constituencies in Northern Ireland. Under the Returning Officer's Accounts (Parliamentary Elections) (Northern Ireland) Regulations 1991 and the Returning Officer's Accounts (European Parliamentary Elections) (Northern Ireland) Regulations 1992, a Returning Officer must submit his account to the Northern Ireland Office within the period of twelve months commencing with the day of the declaration of result of the election to which the charges in the account relate. These accounts are prepared on a cash basis, presenting the receipts and payments for the current financial year. Final payment settlements during 2015-16 in relation to the European Parliamentary Elections 2014 will be included in the 2015-16 accounts. Article 5 of the Local Elections (Northern Ireland) Order 2013 makes provisions for remuneration and expenses for the first election of new councils.

Review of Activities

5. During the period there were transactions in progress for the combined elections to the European Parliamentary and Local Councils held on 22 May 2014 and Parliamentary election scheduled for 7 May 2015. Two accounts were opened on 17 December 2014 for the Parliamentary election 2015, one relates to Candidates Deposits and the other relates to Income and Expenditure. There were no transactions in the Parliamentary Election 2015 Income and Expenditure account during the period of this report.
6. The cost of the combined polls (excluding any cost solely attributable to the European Parliamentary Elections or the Local Council Elections) was apportioned, where applicable, between the two polls. The majority of expenditure for the combined polls was paid from the European Parliamentary Elections account and apportionment of costs amounting to £1,217,317 recharged to the eleven new Councils. The cost for the European Parliamentary Elections amounted to £2,996,166.
7. Receipts in the account include advances of £3,266,705 (£3,155,068 in 2014-15 and £111,637 in 2013-14) made available from the Consolidated Fund for the European Parliamentary Elections, £500,005 from the eleven Statutory Transition Committees established under the Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013, recoupment of £674,084 from the new Councils for their proportion of election expenses for the Local Council Elections 2014 combined polls, £24,500 candidates deposits for Parliamentary Election 2015 and £33,440 other receipts.
8. The deposit of £5,000 forfeited by each of four candidates in the European Parliamentary Elections as the number of votes credited to them at any stage did not exceed one quarter of the quota was surrendered to the Consolidated Fund during 2014-15.
9. The cost of candidates mailing expenses are funded separately from Returning Officer's Charges for all elections. These amounted to £1,261,005 for the European Parliamentary Elections 2014.

**Statement of
Accounting
Officer's
Responsibilities**

10. The Northern Ireland Office is required to prepare a statement of accounts for each financial year in respect of Returning Officer's Expenses in the form and on the basis directed by HM Treasury. 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.
11. HM Treasury has appointed the Northern Ireland Office's Accounting Officer as the Accounting Officer for Returning Officer's Expenses (Northern Ireland). The relevant responsibilities as Accounting Officer, including the responsibility for propriety and regularity of the public finances for which the post holder is answerable and for the keeping of proper records, are set out in HM Treasury's *Managing Public Money* guidance.

**Sir Jonathan Stephens KCB
Accounting Officer
16 July 2015**

GOVERNANCE STATEMENT 2014-15

1. Scope of Responsibility

The Chief Electoral Officer for Northern Ireland is a Statutory Office Holder and is funded by the Northern Ireland Office (the "Department"). He is assisted by the staff of the Electoral Office for Northern Ireland (the "EONI"), the administrative structure created to support him in the discharge of his duties. The funding covers the expenses incurred in performance of his statutory duties and the cost of the staff employed in the EONI. The cost of running European and Parliamentary Elections is funded by the UK Consolidated Fund. Funding for all elections is held in separate bank accounts from the Department's commercial bank accounts. The Secretary of State for Northern Ireland is accountable to Parliament for all expenditure by the Chief Electoral Officer.

As Accounting Officer, I have personal responsibility for the robustness of the control and governance arrangements operated by the Chief Electoral Officer. This Governance Statement outlines how I have discharged my responsibility to manage and control the resources made available to the Chief Electoral Officer during the course of the year. This sound governance system, as outlined in this Statement, supports the achievement of the Chief Electoral Officer's and the wider Department's policies, aims and objectives, whilst safeguarding public funds and Departmental assets in accordance with the responsibilities assigned to me in *Managing Public Money*.

I also have responsibility for reviewing the effectiveness of the system of internal control operated by the Chief Electoral Officer. My assessment of the effectiveness of the governance arrangements is informed by: the work of the internal auditors; the Chief Electoral Officer who has responsibility for the development and maintenance of the internal control framework; managers within the Department who have sponsorship responsibility for the Chief Electoral Officer; and comments made by the external auditors in their management letter and other reports. I am also advised on the Chief Electoral Officer's system of internal control by the Northern Ireland Office's Audit and Risk Committee.

2. Purpose of Governance Framework

The Chief Electoral Officer agreed a Framework Document with the Department in 2011 which outlines the roles and responsibilities of each party, including the governance arrangements established in relation to the administrative and financial support provided by the Department to the Chief Electoral Officer. This Framework Document was reviewed and updated on 26 February 2015 and will be reviewed again not later than February 2018.

In addition, the Chief Electoral Officer has internal governance policies and procedures designed to manage risk to a reasonable level and minimise the risk of failure to achieve policies, aims and objectives. It is not possible to eliminate all risk and the Chief Electoral Officer can therefore only provide reasonable and not absolute assurance of effectiveness. The Chief Electoral Officer operates an ongoing process designed to identify and prioritise the risks to the achievement of his 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 Framework Document continues to be supported within the EONI by policies and guidance that draw on best practice and Departmental guidance on matters such as: Anti-Fraud and Whistleblowing; Gifts and Hospitality; Financial Management; Procurement; Risk Management and Information Assurance.

3. Management Board

The Departmental Management Board has a corporate responsibility for setting objectives, agreeing priorities and implementing ministerial policy, including ensuring that the Chief Electoral Officer discharges his statutory duties and complies with his governance responsibilities. The Management Board also has responsibility for monitoring the Chief Electoral Officer's financial performance and ensuring that he complies with key policies, such as those relating to risk management, information assurance and workforce planning. Further details of the Management Board's governance arrangements can be found in the Northern Ireland Office's Annual Report and Accounts at:

www.gov.uk/government/organisations/northern-ireland-office.

The sponsor Deputy Director is the key link with the Chief Electoral Officer and the Management Board. The sponsor Deputy Director manages the relationship with the Chief Electoral Officer and supports the Accounting Officer. The interactions between the sponsor Deputy Director and the Chief Electoral Officer in 2014-15 were meetings and discussions relating to corporate governance, financial arrangements and election planning. In year, the Northern Ireland Office hosted joint meetings of its sponsored bodies that were attended by the Chief Electoral Officer. This forum was established to improve and strengthen the working arrangements between the Northern Ireland Office and its sponsored bodies. The Chief Electoral Officer also met with the Permanent Secretary and Directors. In addition, throughout the reporting period the sponsor team continued to provide support and advice on a range of issues, supported by the Corporate Governance Team and Finance Team as necessary.

Below the Departmental Management Board the Chief Electoral Officer is supported by his own Board comprising the Chief Electoral Officer (Chair), Senior Management Team and trade union representative(s) who are also invited to attend all meetings; the minutes are circulated to all staff and placed on the EONI website.

The EONI Board, which meets at least monthly provides collective strategic and operational leadership. The Board concentrates on advising on strategic and operational issues affecting EONI's performance as well as scrutinising and challenging organisational policies and performance.

The EONI Board members play an important role in managing corporate governance and audit arrangements in accordance with the roles and responsibilities set in the Board's terms of reference. The Board has responsibility for promoting accountability and assurance and this includes managing the EONI Strategic Risk Register which is reviewed at each meeting. Members are responsible for ensuring that adequate procedures are in place within their business areas to identify potential risks that should be considered for inclusion in the Risk Register.

In addition to taking all strategic business decisions the EONI Board consider as standing agenda items the review of performance against targets and development objectives, finance, contracts and procurement, staffing issues, risk management and complaints. The equality and human rights obligations of any policy matter are considered by the EONI Board as part of the normal decision making process.

The Board has continued to take a robust approach to its meetings, including having a tightly focused and strategic agenda. During this reporting period the three year Corporate Plan for

2015-18 was developed and agreed. The introduction of any new or revised policies and procedures are presented to the Board for approval and endorsement.

During the reporting period the Board demonstrated its effectiveness in monitoring performance against targets and development objectives by the achievement of all eight targets and eleven of the fourteen development objectives set for the financial year. Two development objectives were not achieved due to external factors and one not proceeded with. Full detail of all EONI targets and objectives and progress against these are contained within the Chief Electoral Officer's Annual Report 2014-15 due to be published on EONI website in September 2015 at:

www.eoni.org.uk/Utility/About-EONI/Plans-and-reports.

4. EONI Board Assessment of Effectiveness

There were no significant changes to the composition or practices of the EONI Board during 2014-15. Towards the end of the reporting year the Board completed a self-assessment of its effectiveness. The self-assessment questionnaire asked each member to rate the effectiveness of the Board's performance, its approach to business, servicing and its dynamics. The assessment identified a need to further improve levels of communications within the organisation and highlighted a requirement to improve the information provided to staff following Board meetings. It was agreed that to improve transparency an Area Electoral Officer would be invited to attend Board meetings on a rotational basis. It was also agreed that a refreshed Communications Strategy would be presented to the Board during the 2015-16 reporting period.

5. Audit and Risk Committee

The EONI is not a public body, and because of its size it would not be proportionate for the Chief Electoral Officer to be supported by an independent Audit and Risk Committee, therefore the Northern Ireland Office Audit and Risk Committee provided this advisory function to the Accounting Officer during 2014-15.

The role of the Audit and Risk Committee is to support the Accounting Officer in monitoring the corporate governance and control systems (including financial reporting) operating in the Department and its Arm's Length Bodies. The Audit and Risk Committee held four meetings during 2014-15 and received regular updates on the management of the governance arrangements of the Chief Electoral Officer, including details of internal audits completed and progress on the implementation of recommendations.

On the basis of the issues discussed and evidence presented at its meetings, the Audit and Risk Committee concluded that the assurances it received throughout the year were satisfactory, and it was not aware of any significant internal control issues.

6. Internal Audit

During 2014-15, internal audit services were provided by Ministry of Justice. The Head of Internal Audit for the EONI is required to submit regular reports to the Chief Electoral Officer and report any significant internal control problems to the Audit and Risk Committee.

In year, internal auditors undertook planned audits agreed by the Chief Electoral Officer and the Department as suitable for detailed examination. The areas examined were Area Electoral Offices, Overtime and Allowances, IT Security and Information Assurance and Contract Management. The auditors made a total of twenty one recommendations which were all accepted by the Board. Progress of implementation of these recommendations is

monitored by the Board. Internal audit reported that they were satisfied with progress made and that the majority of recommendations have been implemented by due dates and explanations provided where there has been slippage.

The internal audit opinion for 2014-15 reports a moderate¹ level of assurance that the EONI's overall risk control and governance framework is adequate to enable the achievement of its objectives in 2014-15 and that the EONI's key risks are being effectively measured. The opinion is based on a programme of work which has covered a reasonable range of areas. Examples of good levels of control identified included policy and practice relating to IT Security and Information Assurance. Where significant control issues were identified relating to overtime policy, checking regimes, approvals and overview of spend and activity prompt action was taken to address these issues and strengthen controls. It is in this context that the Head of Internal Audit reported a moderate level of assurance that the EONI's overall risk, control and governance framework is adequate to enable the achievement of its objectives and that the key risks to the EONI are being effectively managed.

7. Information Assurance

I am responsible for ensuring that information risks are assessed and mitigated to an acceptable level. Information is a key business asset for the Chief Electoral Officer and he continues to make Information Assurance a priority.

In his role as Information Asset Owner, the Chief Electoral Officer manages information assurance and risk across his organisation. Additionally, he or his representative attends the Security Managers' Forum, comprising the representatives from each of the Department's business areas and other sponsored bodies which meet annually. The purpose of this Forum is to improve and implement approved policies and guidance in relation to security and information assurance and to provide a mechanism for promoting and sharing best practice across the Department and its Arm's Length Bodies.

During 2014-15, all of the EONI staff were required to complete the annual mandatory Data Handling e-learning package, "Responsible for Information", provided by Civil Service Learning. All the EONI staff were made aware of the changes to government 'classifications' and of the best practices and expectations of handling 'official' information. No information assurance incidents occurred.

I am satisfied that the Chief Electoral Officer has implemented the necessary internal controls and measures, policies and training to ensure that his employees continued to comply with Government standards.

8. Stewardship Statements

The sponsor Deputy Director and the Chief Electoral Officer sign a stewardship statement bi-annually, providing assurance on governance, risk management and the operation of internal controls within their business areas. These stewardship statements clearly set out the controls in place and the steps taken to monitor the effectiveness of the controls.

The stewardship statements are reviewed mid-year and an assessment of the effectiveness of these controls is carried out at the end of the year. The annual assessment is considered by the Audit and Risk Committee which in turn reports to me on the effectiveness of the internal controls operated by the Department and its Arm's Length Bodies.

¹ Definition of moderate: Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

During 2014-15, the Chief Electoral Officer reported that he had operated effective internal controls and that no significant weaknesses had been identified. I am satisfied that the statements presented by the sponsor Deputy Director and the Chief Electoral Officer provide me with an appropriate level of assurance.

9. Risk Management

As Accounting Officer, I acknowledge my overall responsibility for the effective management of risk within the Northern Ireland Office and its sponsored bodies. In meeting this responsibility, I am supported by the Management Board, which I chair, and the Audit and Risk Committee. The Management Board owns and maintains the Departmental risk register, which sets out the key strategic risks facing the wider Department and the controls in place to manage these risks, and reviews this document on a quarterly basis. The Audit and Risk Committee receive the register for periodic review, as well as regular updates on the Department's sponsored bodies.

Registers that identify, assess, and set out mitigating actions to significant risks, are in place across the Department and its sponsored bodies, including the EONI. The senior risk owner within the EONI is the Chief Electoral Officer who delegates accountability for risk management to his Senior Managers. Senior Managers are in turn responsible for personally managing the risks in their respective business area.

Risk management is a standing agenda item at the EONI Board, with the Board viewing the register as a living document, to be monitored and discussed on a monthly basis. The EONI Board members play a crucial role in ensuring that risk-related issues are properly addressed when plans and policies are being prepared or revised in their business area. The EONI Strategic Risk Register is regularly submitted to the Department's sponsor team who report any significant risks to the Audit and Risk Committee. The register includes risks relating to the annual registration objectives, unscheduled elections and their impact on already planned electoral processes and the resilience of IT systems. The effectiveness of the risk management system in place has been demonstrated through the manner in which the Chief Electoral Officer has continued to deliver his targets and objectives despite the challenges of combined elections and tight financial constraints.

During the financial year, I received assurance first hand through discussions with the Chief Electoral Officer and sponsoring Deputy Director. I also received assurance through written stewardship statements provided by the sponsoring Deputy Director and the Chief Electoral Officer.

10. Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control within the Department and its sponsored bodies. The Chief Electoral Officer's system of internal control is based on a framework of regular management information, financial regulations, administrative procedures including segregation of duties, and a system of delegation and accountability.

During 2014-15, the sponsor Deputy Director and other support areas, continued to work closely with the Chief Electoral Officer and his employees to strengthen governance arrangements. Meetings were held between the sponsor team and the Chief Electoral Officer and the sponsor team continued to keep under review the Framework Document that set out the Chief Electoral Officer's relationship with the Department to ensure robust governance arrangements were in place.

I sought assurance that the Chief Electoral Officer operated sound governance arrangements from the sponsoring Deputy Director who was required to provide me with written assurance that they had reviewed the extent to which these governance requirements were met both mid-year and at the end of the financial year.

For the period 2014-15, I am able to report that there were no significant weaknesses in Chief Electoral Officer's system of internal controls which affected the achievement of the EONI's objectives, the Chief Electoral Officer's statutory duties or the Department's key policies, aims and objectives. In addition, I am satisfied that the Chief Electoral Officer exercised control over the election expenses through detailed review of expenditure.

Sir Jonathan Stephens KCB
Accounting Officer
16 July 2015

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 Returning Officer's Expenses (Northern Ireland) for the year ended 31 March 2015 under the Government Resources and Accounts Act 2000. These comprise the Receipts and Payments Account 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 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.

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 the Returning Officer's Expenses (Northern Ireland) account and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer in preparing that account; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Foreword and Governance Statement to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. 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.

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.

Opinion on financial statements

In my opinion:

- the financial statements properly present the receipts and payments of the Returning Officer's Expenses (Northern Ireland) for the year ending 31 March 2015; 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 Foreword and Governance Statement 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 Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Date 16 July 2015

**RETURNING OFFICER'S EXPENSES – NORTHERN IRELAND
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2015**

	Note	2014-15		2013-14	
		£	£	£	£
Receipts	2				
Advances from the Consolidated Fund		3,213,445		123,637	
Advances from 11 Statutory Transition Committees		500,005		-	
Monies recouped from Local Councils for their share of costs 2014 Combined Polls		674,084		-	
Candidates Deposits - European Parliamentary Elections 2014		50,000		-	
Candidates Deposits - Parliamentary Election 2015		24,500		-	
Other Receipts		33,440		124	
			4,495,474		123,761
Payments					
Constituency Claims	3	1,793,151		125,605	
Other Payments – includes Candidates Mailing	4	2,478,709		15,832	
	5		4,271,860		141,437
Excess of (payments over receipts)/ receipts over payments before amounts to be surrendered to the Consolidated Fund			223,614		(17,676)
Less: amounts surrendered to the Consolidated Fund in respect of:					
Forfeited Deposits	6	20,000		-	
Surplus Advances	6	-		722	
			(20,000)		(722)
Excess of (payments over receipts)/ receipts over payments			203,614	(18,398)	
Statement of Balances as at 31 March 2015					
Balance at 1 April 2014			-		18,398
Less: Excess of (payments over receipts)/receipts over payments			203,614		(18,398)
Balance at 31 March 2015	7		203,614		-

The notes on pages 13 & 14 form part of these accounts

Sir Jonathan Stephens KCB
Accounting Officer
16 July 2015

NOTES TO THE ACCOUNT

1 These accounts have been prepared on a receipts and payments basis in accordance with the accounts direction issued by HM Treasury dated 19 February 2007.

2 Receipts	2014-15	2013-14
	£	£
Advances from the Consolidated Fund Parliamentary By-Election Mid Ulster 2013	-	12,000
Advances from the Consolidated Fund European Parliamentary Elections 2014	3,155,068	111,637
Advances from the Consolidated Fund Parliamentary Election 2015	58,377	-
Advances from 11 Statutory Transition Committees transferred to European Parliamentary Elections 2014 Account	500,005	-
Monies recouped from Local Councils for their share of costs 2014 Combined Polls	674,084	-
Deposits Income – European Parliamentary Elections 2014	50,000	-
Deposits Income – Parliamentary Election 2015	24,500	-
Other Receipts	33,440	124
	<u>4,495,474</u>	<u>123,761</u>
3 Constituency Claims: Payments to the Returning Officer		
Advances	-	-
Final Payments	1,793,151	125,605
	<u>1,793,151</u>	<u>125,605</u>
4 Other Payments		
Candidates Mailing Parliamentary By-Election Mid Ulster 2013	-	15,832
Candidates Mailing European Parliamentary Elections 2014	1,261,005	-
Miscellaneous	387	-
Local Councils share of payments on behalf of 2014 Combined Polls	1,217,317	-
	<u>2,478,709</u>	<u>15,832</u>
5 Expenditure Analysed by Election		
Parliamentary By-Election Mid Ulster 2013	-	29,800
European Parliamentary Elections 2014	2,996,166	111,637
Cost of Local Councils 2014 Combined Polls	1,217,317	-
Parliamentary Election 2015 (see note 8)	58,377	-
	<u>4,271,860</u>	<u>141,437</u>
6 Surrenders to Consolidated Fund		
Parliamentary By-Election Mid Ulster 2013	-	722
Forfeited Deposits – European Parliamentary Elections 2014	20,000	-
	<u>20,000</u>	<u>722</u>
7 Statement of Balances		
Cash at Bank – Parliamentary By-Election Mid Ulster 2013 Account	-	-
Cash at Bank – European Parliamentary Elections 2014 Account	5,030	-
Cash at Bank – Local Council Elections 2014 Account	174,084	-
Cash at Bank – Parliamentary Election 2015 Deposits Account	24,500	-
	<u>203,614</u>	<u>-</u>

8 Parliamentary Election 2015 Expenditure by Constituency

Constituency	Maximum	Actual
	£	£
Belfast East	196,500	2,919
Belfast North	204,000	3,372
Belfast South	180,000	3,632
Belfast West	178,500	3,631
East Antrim	164,000	3,566
East Londonderry	181,000	3,141
Fermanagh and South Tyrone	198,000	3,000
Foyle	182,500	3,141
Lagan Valley	175,500	2,849
Mid Ulster	181,500	4,059
Newry and Armagh	194,000	2,848
North Antrim	202,500	4,059
North Down	156,000	2,949
South Antrim	170,000	3,566
South Down	188,000	2,848
Strangford	155,500	2,949
Upper Bann	193,000	2,848
West Tyrone	<u>177,500</u>	<u>3,000</u>
	<u>3,278,000</u>	<u>58,377</u>

This note discloses initial payments made during 2014-15 relating to the Parliamentary Election 2015 (See Note 5). Further payments will be made during 2015-16 and presented in the 2015-16 accounts.

9 Related Party Transactions

During the year, transactions were conducted with the Consolidated Fund as described in the accounts, as provided for by the funding arrangements for election expenses.

In addition, neither the Chief Electoral Officer nor the EONI had any material transactions with other entities which, for reporting purposes, are regarded as related parties.

None of the key managerial staff or other related parties had undertaken any material transactions with the Chief Electoral Officer or the EONI during the year.

ISBN 978-1-4741-2389-1



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