

Returning Officer's Expenses, Northern Ireland

Statement of Accounts 2015/16

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

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RETURNING OFFICER'S EXPENSES, NORTHERN IRELAND

FOREWORD

Background Information

1. These Accounts cover the year 1 April 2015 to 31 March 2016 and have been prepared in a form directed by HM Treasury.
2. European and UK Parliamentary Elections are financed from the UK Consolidated Fund. Funding for the Northern Ireland Assembly Elections is provided to the Northern Ireland Office by the Northern Ireland Executive through agreed funding mechanisms. 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, a Parliamentary Election and an Assembly Election, as applied to Northern Ireland Assembly Elections by article 3(1) of, and Schedule 1 to, the Northern Ireland Assembly Elections (Elections) Order 2001. The European Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2014 (S.I. 2014 No. 794), the Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2015 (S.I. 2015 No. 885) and the Northern Ireland Assembly Elections (Returning Officer's Charges) Order 2016 (S.I. 2016 No. 473) which came into force on 21 March 2014, 21 March 2015 and 23 March 2016 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, the 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 in relation to the European Parliamentary Elections 2014 and Parliamentary Elections 2015 will be included in the 2016-17 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, the Parliamentary Elections held on 7 May 2015 and Candidates Deposits for the Northern Ireland Assembly Elections scheduled for 5 May 2016. Two accounts were opened on 8 February 2016 for the Northern Ireland Assembly Elections 2016, one relates to Candidates Deposits and the other relates to Income and Expenditure. There were no transactions in the Northern Ireland Assembly Elections 2016 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 2014 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 in 2014-15. The cost for the European Parliamentary Elections amounted to £94,687 in 2015-16.
7. Receipts in the account include advances of £4,100,441, made available from the Consolidated Fund for the Parliamentary Elections 2015, £30,747 made available for the Northern Ireland Assembly Elections 2016, recoupment of £59,895 from Local Council for their proportion of election expenses for the Local Council Elections 2014 combined polls, refund of £14 transferred from the Local Council Elections 2014 Account to the European Parliamentary Elections 2014 Account in respect of overcharge of election expenses by a Local Council for 2014 combined polls, £44,500 candidates deposits for Parliamentary Elections 2015, £14,550 candidates deposits for Northern Assembly Elections 2016 and £24,017 other receipts. The Local Council Elections 2014 Account was closed on 29 July 2015.
8. The deposit of £500 forfeited by fifty seven candidates in the Parliamentary Elections 2015 whose votes did not exceed one-twentieth of the total valid votes polled by all candidates was surrendered to the Consolidated Fund during 2015-16. The Parliamentary Elections 2015 Candidates Deposits Account was closed on 27 August 2015. Surplus advances of £80,000 were surrendered from the European Parliamentary Elections 2014 Account to the consolidated fund during the period.

**Statement of
Accounting
Officer's
Responsibilities**

9. The cost of candidates mailing expenses are funded separately from Returning Officer's Charges for all elections. These amounted to £1,053,079 for the Parliamentary Elections 2015.
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
11 July 2016**

GOVERNANCE STATEMENT 2015-16

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 the Northern Ireland Assembly Elections is provided to the Northern Ireland Office by the Northern Ireland Executive through agreed funding mechanisms. 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 Principal 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. Governance Framework

The Chief Electoral Officer has agreed a Framework Document with the Northern Ireland Office 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 Northern Ireland Office to the Chief Electoral Officer. This Framework Document will be reviewed again not later than February 2018.

The Framework Document is supported within the EONI by internal governance 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. Governance Structure

The Northern Ireland Office 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 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 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.

Below the Departmental Board the Chief Electoral Officer is supported by the EONI Senior Management Team. The Senior Management Team meets at least monthly and provides collective strategic and operational leadership. It plays an important role in managing corporate governance and audit arrangements.

In addition to taking all strategic business decisions the EONI Senior Management Team 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 as part of the normal decision making process.

During the reporting period the Senior Management Team demonstrated its effectiveness in monitoring performance against targets and development objectives by the achievement of eight of the nine targets and eleven of the thirteen development objectives set for the financial year. One target was partially achieved and two development objectives were not proceeded with. Full details of all EONI targets and objectives and progress against these are contained within the Chief Electoral Officer's Annual Report 2015-16 due to be published on EONI website in September 2016 at:

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

4. Audit and Risk Committee

Due to the size of EONI 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 2015-16.

The Audit and Risk Committee received regular updates on the management of the governance arrangements of the Chief Electoral Officer during the reporting period. During 2015-16, the Chief Electoral Officer reported that he had operated effective internal controls and that no significant weaknesses had been identified.

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.

5. Internal Audit

During 2015-16, internal audit services were provided by the 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 Financial Control over 2014 Combined Elections and 2015 Parliamentary Elections (including follow up of Overtime), Budget Management, Travel and Subsistence. The auditors made a total of sixteen 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 2015-16 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 2015-16 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 Travel and Subsistence, checks and controls and revisions made to the overtime template and guidance issued to staff. Where significant control issues were identified, for example, relating to managing conflicts of interest; documenting methodology and assumptions and the decision making process more broadly, 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.

6. 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. During 2015-16, 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.

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.

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

7. 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 Board and the Audit and Risk Committee. The Board owns and maintains the corporate 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.

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 and reporting to the Chief Electoral Officer.

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.

During the financial year, I received assurance first hand through discussions with the Chief Electoral Officer, sponsoring Deputy Director and the chair of the Audit and Risk Committee.

8. 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 2015-16, 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.

For the period 2015-16, 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
11 July 2016

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 2016 under the Government Resources and Accounts Act 2000. The financial statements 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 Returning Officer's Expenses (Northern Ireland) and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made in preparing the 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 recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements 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 recorded in the financial statements 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 2016; 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 returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements are not in agreement with the accounting records and 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

Date 12 July 2016

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**RETURNING OFFICER'S EXPENSES – NORTHERN IRELAND
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016**

	Note	2015-16		2014-15	
		£	£	£	£
Receipts	2				
Advances from the Consolidated Fund European Parliamentary Elections 2014		-		3,213,445	
Advances from the Consolidated Fund Parliamentary Elections 2015		4,100,441		-	
Advances Northern Ireland Assembly Elections 2016		30,747		-	
Advances from 11 Statutory Transition Committees		-		500,005	
Monies recouped from Local Councils for their share of costs 2014 Combined Polls		59,895		674,084	
Refund transferred from Local Councils 2014 Account to European Parliamentary Elections 2014 Account		14		-	
Candidates Deposits - European Parliamentary Elections 2014		-		50,000	
Candidates Deposits - Parliamentary Elections 2015		44,500		24,500	
Candidates Deposits - Northern Ireland Assembly Elections 2016		14,550		-	
Other Receipts		24,017		33,440	
			4,274,164		4,495,474
Payments					
Constituency Claims	3	3,102,908		1,793,151	
Other Payments – includes Candidates Mailing	4	1,053,079		2,478,709	
	5		4,155,987		4,271,860
Excess of (payments over receipts)/ receipts over payments before amounts to be surrendered to the Consolidated Fund			118,177		223,614
Less: amounts surrendered to the Consolidated Fund in respect of:					
Forfeited Deposits – European Elections 2014		-		20,000	
Forfeited Deposits – Parliamentary Elections 2015	6	28,500		-	
Surplus Advances European Elections 2014	6	80,000		-	
			(108,500)		(20,000)
Excess of (payments over receipts)/ receipts over payments			9,677		203,614
Statement of Balances as at 31 March 2016					
Balance at 1 April 2015			203,614		-
Add (Less): excess of (payments over receipts)/ receipts over payments			9,677		203,614
Balance at 31 March 2016	7		213,291		203,614

The notes on pages 11-13 form part of these accounts

**Sir Jonathan Stephens KCB
Accounting Officer
11 July 2016**

NOTES TO THE RETURNING OFFICER'S EXPENSES

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.

	2015-16 £	2014-15 £
2 Receipts		
Advances from the Consolidated Fund European Parliamentary Elections 2014	-	3,155,068
Advances from the Consolidated Fund Parliamentary Elections 2015	4,100,441	58,377
Advances Northern Ireland Assembly Elections 2016	30,747	-
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	59,895	674,084
Refund transferred from Local Councils 2014 Account to European Parliamentary Elections 2014 Account	14	-
Deposits Income - European Parliamentary Elections 2014	-	50,000
Deposits Income - Parliamentary Elections 2015	44,500	24,500
Deposits Income - Northern Ireland Assembly Election 2016	14,550	-
Other Receipts	24,017	33,440
	<u>4,274,164</u>	<u>4,495,474</u>
3 Constituency Claims: Payments to the Returning Officer		
Advances	-	-
Final Payments	3,102,908	1,793,151
	<u>3,102,908</u>	<u>1,793,151</u>
4 Other Payments		
Candidates Mailing European Parliamentary Elections 2014	-	1,261,005
Candidates Mailing Parliamentary Elections 2015	1,053,079	-
Miscellaneous	-	387
Local Councils share of payments on behalf of 2014 Combined Polls	-	1,217,317
	<u>1,053,079</u>	<u>2,478,709</u>
5 Expenditure Analysed by Election		
European Parliamentary Elections 2014	94,687	2,996,166
Cost of Local Councils 2014 Combined Polls	-	1,217,317
Parliamentary Elections 2015 (see note 8)	4,030,553	58,377
Northern Ireland Assembly Elections 2016 (see note 9)	30,747	-
	<u>4,155,987</u>	<u>4,271,860</u>
6 Surrenders to Consolidated Fund		
Forfeited Deposits - European Parliamentary Elections 2014	-	20,000
Forfeited Deposits - Parliamentary Elections 2015	28,500	-
Surplus Advances- European Parliamentary Elections 2014	80,000	-
	<u>108,500</u>	<u>20,000</u>

7 Statement of Balances

Cash at Bank – European Parliamentary Elections 2014 Account	64,336	5,030
Cash at Bank – Local Council Elections 2014 Account	-	174,084
Cash at Bank – Parliamentary Elections 2015 Candidates Deposits Account	-	24,500
Cash at Bank – Parliamentary Elections 2015 Account	134,405	-
Cash at Bank – Northern Ireland Assembly Elections 2016 Candidates Deposits Account	-	-
Cash at Bank – Northern Ireland Assembly Elections 2016 Account	14,550	-
	-	-
	<u>213,291</u>	<u>203,614</u>

8 Parliamentary Elections 2015 Expenditure by Constituency

Constituency	Maximum	Cumulative	Actual 2015-16	Actual 2014-15
	£	£	£	£
Belfast East	196,500	163,162	160,243	2,919
Belfast North	204,000	166,055	162,683	3,372
Belfast South	180,000	161,667	158,035	3,632
Belfast West	178,500	156,504	152,873	3,631
East Antrim	164,000	150,609	147,043	3,566
East Londonderry	181,000	156,521	153,380	3,141
Fermanagh and South Tyrone	198,000	183,995	180,995	3,000
Foyle	182,500	160,491	157,350	3,141
Lagan Valley	175,500	153,006	150,157	2,849
Mid Ulster	181,500	159,487	155,428	4,059
Newry and Armagh	194,000	167,485	164,637	2,848
North Antrim	202,500	184,497	180,438	4,059
North Down	156,000	140,140	137,191	2,949
South Antrim	170,000	148,294	144,728	3,566
South Down	188,000	166,319	163,471	2,848
Strangford	155,500	136,004	133,055	2,949
Upper Bann	193,000	169,647	166,799	2,848
West Tyrone	<u>177,500</u>	<u>173,526</u>	<u>170,526</u>	<u>3,000</u>
	<u>3,278,000</u>	<u>2,897,409</u>	<u>2,839,032</u>	<u>58,377</u>

This note discloses payments made during 2015-16 relating to the Parliamentary Elections 2015 (see note 5) as well as the cumulative amount compared to the maximum amount. In addition to the amounts disclosed above, the following payments have been made. Because of their nature these payments have not been categorised against a particular constituency. Further payments will be made during 2016-17 and presented in the 2016-17 accounts.

	£
Cumulative Expenditure (see above)	2,897,409
Candidates Mailing	1,053,079
Parliamentary Elections 2015 Deposits Returned	40,500
Northern Ireland Assembly Elections Expenses	<u>39,565</u>
Total Parliamentary Elections Payments in 2015-16 (see note 5)	<u>4,030,553</u>

9 Northern Ireland Assembly Elections 2016 Expenditure by Constituency

Constituency	Maximum	Actual 2015-16
	£	£
Belfast East	197,000	1,749
Belfast North	213,000	1,748
Belfast South	204,000	1,711
Belfast West	191,500	1,716
East Antrim	193,000	1,614
East Londonderry	206,300	1,974
Fermanagh and South Tyrone	222,000	1,864
Foyle	214,800	1,974
Lagan Valley	221,100	1,598
Mid Ulster	211,700	1,651
Newry and Armagh	197,400	1,598
North Antrim	245,000	1,651
North Down	235,600	1,614
South Antrim	209,100	1,612
South Down	232,300	1,597
Strangford	197,400	1,614
Upper Bann	255,400	1,598
West Tyrone	<u>196,600</u>	<u>1,864</u>
	<u>3,843,200</u>	<u>30,747</u>

This note discloses initial payments made during 2015-16 for the Northern Ireland Assembly Elections 2016 (see note 5). Further payments will be made during 2016-17 and presented in the 2016-17 accounts.

10 Related Party Transaction

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.

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