

**2009
EUROPEAN
PARLIAMENTARY
ELECTIONS:**

ACCOUNTS GUIDANCE

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

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SCOTLAND OFFICE ELECTION TEAM

The purpose of this document is to provide guidance on the completion of election accounts. We also realise that for various reasons members of an election team tend to transfer to other positions within an organisation and therefore valuable experience in submitting accounts is lost. We believe, therefore that it would be helpful for us to provide guidance in completing these accounts.

The Election Team is available to help with any query regarding the completion of the account. They can be contacted at:

	Telephone	E-mail
Ken Logan	0131- 244 - 9057	kenneth.logan@scotlandoffice.gsi.gov.uk
Fax	0131- 244 - 9041	
The Election Accounts Manager is		
Gordon McKegney	0131- 244- 9011	Gordon.McKegney@scotlandoffice.gsi.gov.uk

Legislative and Policy Enquiries

Roddy Angus 0131 - 244 – 9005 Roddy.Angus@scotlandoffice.gsi.gov.uk

Completed accounts should be sent to:

Finance Manager
Scotland Office
1 Melville Crescent
Edinburgh
EH3 7HW

This guidance is also available on our internet site, along with the forms that can be downloaded

<http://www.scotlandoffice.gov.uk/>

General

Information on Legislation

There are two main items that relate to the preparation and submission of an election account.:

- The European Parliamentary Elections (Local Returning Officers' Charges) (Scotland) Order 2009; and
- The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009.

The European Parliamentary Elections (Local Returning Officers' Charges) (Scotland) Order 2009 is a Statutory Instrument and as such cannot be provided electronically by Government Departments once it has been officially made. However, it is possible to download this document at the following link;

The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009 have a different legal status and can be made available for you in electronic format if you wish.

If you have any queries regarding the interpretation of the legislation with respect to the completion of the election accounts, please contact the Election Team.

2009 No.1120 (S.7)

REPRESENTATION OF THE PEOPLE

The European Parliamentary Elections (Local Returning
Officers' Charges) (Scotland) Order 2009
Made - - - - - *30th April 2009*
Coming into force in accordance with article 1(1)

The Secretary of State, in exercise of the powers conferred by regulation 15(1) of the European Parliamentary Elections Regulations 2004^(a), makes the following Order with the consent of the Treasury ^(b).

Citation, commencement and extent

1.— (1) This Order may be cited as the European Parliamentary Elections (Local Returning Officers' Charges) (Scotland) Order 2009 and shall come into force on the day after the day on which it is made.

(2) This Order extends to Scotland only.

Interpretation

2. In this Order—

“2004 Regulations” means the European Parliamentary Elections Regulations 2004;

“election” means a European Parliamentary election;

“local counting area” has the meaning given in regulation 2(1) of the 2004 Regulations^(c); and

“register of electors” has the meaning given in regulation 2(1) of the 2004 Regulations.

Revocation

3. The European Parliamentary Elections (Local Returning Officers' Charges) (Great Britain and Gibraltar) Order 2004^(d) is revoked.

Maximum amounts for services and expenses in respect of which a local returning officer at a contested European Parliamentary election may recover his charges

4.—(1) This article provides for the maximum amounts recoverable by a local returning officer in respect of a contested election.

(2) The maximum recoverable amounts for the services specified in Part A of the Schedule to this Order are the amounts specified in that Part.

^(a) S.I. 2004/293; regulation 15 was amended by S.I. 2009/186. Regulation 15(1) makes similar provision to section 29(3) of the Representation of the People Act 1983 (c.2).

^(b) Consent of the Treasury is required by regulation 15(10) of the 2004 Regulations.

^(c) Regulation 2(1) was amended by S.I. 2009/186.

^(d) S.I. 2004/1299.

(3) The maximum recoverable amounts for the expenses specified in column 1 of the table in Part B of the Schedule are the amounts specified in the corresponding entries in column 2 of that table.

(4) The maximum recoverable amount for the expenses specified in Part C of the Schedule is £500,000.

Maximum amounts for services and expenses in respect of which a local returning officer at an uncontested European Parliamentary election may recover his charges

5.—(1) This article provides for the maximum amounts recoverable by a local returning officer in respect of an uncontested election.

(2) The maximum recoverable amounts are—

- (a) £479 in respect of the services specified in paragraph 1(1) of Part A of the Schedule;
- (b) £1,183 in respect of the expenses specified in column 1 of the table in Part B of the Schedule; and
- (c) Nil in respect of the expenses specified in Part C of the Schedule.

(3) For the purposes of sub-paragraph (b) of regulation 15(1) of the 2004 Regulations the overall maximum recoverable amount is the aggregate of the amounts specified in paragraph (2).

Signed by authority of the Secretary of State

ANN McKECHIN
Parliamentary Under Secretary of State
Scotland Office

29th April 2009

We consent to this Order.

TONY CUNNINGHAM
FRANK ROY

Two of the Lords Commissioners of Her Majesty's Treasury

30th April 2009

SCHEDULE

Articles 4 and 5

SERVICES AND EXPENSES IN RESPECT OF WHICH A LOCAL RETURNING OFFICER AT A EUROPEAN PARLIAMENTARY ELECTION IN SCOTLAND MAY RECOVER HIS CHARGES

PART A

Services of local returning officer for which specific maximum recoverable amounts are specified

1.—(1) This paragraph makes provision for a local returning officer's services in conducting the election in any local counting area for which he is responsible, discharging his duties in connection with the election and making arrangements for the election.

(2) Subject to sub-paragraph (3), the maximum recoverable amount for each such local counting area for the services specified in sub-paragraph (1) is the aggregate of—

- (a) £1,250; and
- (b) £475 for every 10,000 entries, or fraction thereof, in the register of electors for the local counting area.

(3) Where the poll at the election in any local counting area for which the local returning officer is responsible is taken together with the poll at another election or referendum, the maximum recoverable amount determined under sub-paragraph (2) shall be increased by 15%.

PART B

Expenses of local returning officer for which specific maximum recoverable amounts are specified

<i>1</i> <i>Entry</i>	<i>2</i> <i>Amount</i>
1.—(1) For a local returning officer's expenses in the payment of presiding officers at polling stations, (including expenses incurred in respect of having persons available to take over the duties of a presiding officer on polling day should the appointed officer be unable to act), the maximum recoverable amount in respect of the presiding officer at each polling station (and each such member of stand-by staff) is (subject to sub-paragraphs (2) and (3))—	£200
(2) Where, at a polling place, there is more than one polling station, the maximum recoverable amount in respect of one only of the presiding officers at the polling stations at such a polling place is increased by—	£18

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

<i>1</i> <i>Entry</i>	<i>2</i> <i>Amount</i>
(3) Where there are combined polls at a polling station, the maximum recoverable amount is increased by–	£41
2. —(1) For a local returning officer's expenses in respect of the payment of poll clerks at polling stations, the maximum recoverable amount (subject to sub-paragraph (2)) for the expenses in respect of each poll clerk is–	£117
(2) Where there are combined polls at a polling station, the maximum recoverable amount is increased by–	£23
3. —(1) The maximum recoverable amount for a local returning officer's expenses in respect of the payment of persons employed in connection with– (a) the preparation, revision and issue of the official poll cards and notifications, and (b) the issue and receipt of postal ballot papers, confirmation of papers received, the count and any other clerical assistance for the purposes of the election, is, (subject to sub-paragraphs (2) and (3))–	The aggregate of– (a) £14,400; and (b) £7,200 for every 30,000 entries, or fraction thereof, in the register of electors for the local counting area greater than 90,000
(2) For each recount of the votes ordered by the local returning officer, the maximum recoverable amount is increased by–	£528
(3) Where there are combined polls for the conduct of which the local returning officer is responsible, the maximum recoverable amount for each local counting area is increased by–	£1,526
4. The maximum recoverable amount for a local returning officer's expenses in arranging training for presiding officers, poll clerks and members of counting staff, including accommodation costs and payments to those delivering and attending training, is the number of such persons who attend one or more training courses multiplied by–	£50

PART C

Expenses of local returning officer for which a maximum recoverable amount is specified

1. Travelling and overnight subsistence expenses of–
 - (a) the local returning officer;
 - (b) officers whose services are placed at the local returning officer's disposal under section 6(7) of the European Parliamentary Elections Act 2002^(a);
 - (c) presiding officers and poll clerks; and
 - (d) clerical and other assistants employed by the local returning officer.
2. Expenses in printing or otherwise producing the ballot papers.
3. Expenses in printing or otherwise producing the official poll cards and notifications and in delivering them to the voters, excluding the expenses referred to in paragraph 3(1) of Part B of this Schedule.
4. Expenses in printing or otherwise producing and, where appropriate, publishing notices and other documents required by the 2004 Regulations.
5. Expenses in renting, heating, lighting and cleaning any building or room.
6. Expenses in adapting any building or room and in restoring it to a fit condition for its normal use.
7. Expenses in the provision of voting compartments and any other furniture and equipment necessary for polling stations.
8. Expenses in the provision of ballot boxes.
9. Expenses in the provision of any furniture and equipment necessary for the purposes of sorting and counting the ballot papers at the count.
10. Expenses in the conveyance to and from the polling stations of–
 - (a) the ballot boxes and ballot papers; and
 - (b) the voting compartments, any other furniture and equipment necessary for polling stations.
11. Expenses in the provision of stationery and writing implements and the expenses of postage, telephone and bank charges and other miscellaneous items.
12. Expenses in connection with the provision of security measures.
13. Expenses in respect of–
 - (a) the preparation, revision, issue and receipt of the official poll cards and notifications, and
 - (b) the preparation, revision, issue and receipt of postal ballot papers,
 excluding the expenses referred to in paragraph 3(1) of Part B of this Schedule.

^(a) 2002 c.24; section 6(7) was amended by section 20(4) of the European Parliament (Representation) Act 2003 (c.7).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which applies in Scotland, provides for the expenses of local returning officers at European Parliamentary elections. Local returning officers are defined by section 6(5A) of the European Parliamentary Elections Act 2002 and discharge functions in each local counting area in accordance with regulation 6 of the European Parliamentary Elections Regulations 2004 (the “2004 Regulations”).

Under regulation 15(1) of the 2004 Regulations the entitlement of a local returning officer at a European Parliamentary election to recover his charges in respect of his services or expenses for or in connection with such an election depends upon–

- (a) the services or expenses being necessarily rendered or incurred for the efficient and effective conduct of the election; and
- (b) the total of the charges not exceeding the overall maximum recoverable amount specified in or determined in accordance with an order made by the Secretary of State.

No overall maximum recoverable amount has been specified for contested elections. For uncontested elections the overall maximum recoverable amount is specified as being the aggregate of the maximum recoverable amount for services and the maximum recoverable amount for expenses.

Under Regulation 15(2) of the 2004 Regulations the Secretary of State may specify maximum recoverable amounts for services and expenses of specified descriptions. For contested elections, Part A of the Schedule to this Order specifies the maximum recoverable amounts for services (conducting the election, discharging his duties at the election and making arrangements for the election). Part B specifies the maximum recoverable amounts for certain kinds of expenses. Article 4(4) provides for the maximum recoverable amount for the kinds of expenses listed in Part C to be £500,000. For uncontested elections article 5(2) specifies the maximum recoverable amount for the services and expenses specified in Parts A, B and C of the Schedule.

A full regulatory impact assessment has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.

The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009

Made - - - - 29th April 2009

Coming into force in accordance with regulation 1(1)

The Secretary of State, in exercise of the powers conferred by regulation 15(9) of the European Parliamentary Elections Regulations 2004⁽⁶⁾, makes the following Regulations:

Citation, commencement, and extent

1.—(1) These Regulations may be cited as the Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009 and shall come into force on the day after the day on which they are made.

(2) These Regulations extend to Scotland only.

Interpretation

2. In these Regulations—

“2004 Regulations” means the European Parliamentary Elections Regulations 2004; and

“account” means the account for the purpose of the payment of a returning officer's or local returning officer's charges submitted to the Secretary of State under regulation 15(6) of the 2004 Regulations.

Revocation

3. The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2004 are revoked.

Person to whom accounts must be sent

4. An account must be sent to the Finance and Elections Manager at the Scotland Office.

Time for submission of accounts

5.—(1) Subject to paragraph (3), the account must be submitted within the period of twelve months commencing with the day of the declaration of the result of the European Parliamentary election to which the charges in the account relate.

(2) An account may be in respect of only some of the charges which a returning officer or local returning officer is entitled to recover under regulation 15(1) of the 2004 Regulations; but where a further account is likely to be submitted, an account which is submitted must include a statement to this effect.

(3) Any further account which has not been submitted within the period specified in paragraph (1) must be submitted within such period, if any, as the person specified in regulation 4 has specified in writing on an application to him.

⁽⁶⁾ S.I. 2004/293; regulation 15 was amended by S.I. 2009/186. Regulation 15(9) corresponds to section 29(8) of the Representation of the People Act 1983 (c.2).

Documents to be submitted with account

6. An account must be accompanied by a certificate, signed by the returning officer or local returning officer, in the following terms:

“I certify that the accounts submitted herewith for the purposes of the payment of any charges in respect of my services necessarily rendered and expenses necessarily incurred for or in connection with the European Parliamentary election for the European Parliamentary electoral region of Scotland held on _____ are correct to the best of my knowledge and belief.”

Form of account

7.—(1) The form in which an account is submitted must be such that the charges in respect of each listed item are shown separately and must be in writing.

(2) In this regulation “listed item” refers to the kinds of services rendered by a returning officer or local returning officer and the kinds of expenses incurred by him which are specified in an order made under regulation 15(1) of the 2004 Regulations in force at the time of the election to which the charges in the account relate.

Signed on behalf of the Secretary of State for Scotland

29th April 2009

ANN MCKECHIN
Parliamentary Under Secretary of State
Scotland Office

2009

**EUROPEAN
PARLIAMENT
ELECTION**

NOTES AND FORMS

Overview

The Forms (E Forms are for Local Returning Officers and R Forms are for the Regional Returning Officer) and guidance in this booklet relate solely to the 2009 European Parliament Elections; in the event of a by-election, certain changes may be needed to reflect the arrangements at that time.

1. The accounting arrangements for the 2009 European Election are very similar to those for the 2007 Scottish Parliament Election. Detailed receipts are **not required** to be submitted to the Scotland Office if the account is submitted within 12 months of the election, unless specifically requested by the Scotland Office. Full receipts should be submitted for accounts received after the 12 month period has elapsed. To meet audit needs, we will be undertaking an assessment of a *minimum* number of accounts; therefore even submission within 12 months may still require a request for receipts
2. The Scotland Office and its auditors reserve the right to call in any receipts to support an account or any part of an account.
3. Consequently, The Regional Returning Officer (RRO and Local Returning Officers (LROs) are advised to ensure that local filing of receipts is organised in such a way as to readily support individual entries in the claim form; otherwise considerable unnecessary work might be required, both by them and Scotland Office staff, in collating any submitted receipts to reconcile with the account. In the event that receipts are sought, the RRO and LROs should also ensure that invoices show a full breakdown of costs, for example labour charges for Direct Labour Organisation (DLO) work; this will assist later examination of the account and avoid unnecessary work for the RRO and LROs later on.
4. The Scotland Office has also decided – in the interests of reducing administrative time – that it will not request receipts for minor items of expenditure below £10.
5. In a number of areas in this guidance, mainly where equipment is being purchased, prior approval in principle, is required from the Scotland Office before incurring expenditure or making commitments. The Scotland Office will be adhering to this approach and the RRO and LROs are encouraged to contact the Election Team in advance – by e-mail – to ensure clearance of any proposals. If approval is not sought – except in an emergency – the presumption will be that approval has **not** been given.

Forms

6. The forms that should be completed after the Election are as follows

Form No	Description	Notes
E1 (2009)	Local Returning Officer's summary claim form	
E2 (2009)	Local Returning Officer's expenses	
E3 (2009)	Surrender of bank interest	
E4 (2009)	Equipment purchased/repaired	
R1 (2009)	Surrender of forfeited deposits	<i>Must be submitted within 14 days</i>
R2 (2009)	Regional Returning Officer's summary claim form	
R3 (2009)	Regional Returning Officer's expenses	
R4 (2009)	Surrender of bank interest	

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FORM E1 (2009)

**European Parliament Election 2009
Summary of Claim in Respect of Local Returning Officers' Expenses**

As required by regulation 5(1) of the Returning Officer' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009, this claim should be completed and returned to the Finance and Elections Manager, Scotland Office, 1 Melville Crescent, Edinburgh, EH3 7HW within 12 months of the election unless an extension has been approved by the Finance and Elections Manager under regulation 5(3).

Applicable to accounts submitted after 12 months: Receipted accounts or accounts with cleared cheques are to be submitted in the case of disbursements which have already been settled. In cases where charges have not been settled the relevant bills or accounts should be sent. All vouchers should be numbered consecutively and a list submitted of all unpaid accounts. Original vouchers or personally certified copies (if originals are not available) should be submitted with this claim. This claim should be signed by the Local Returning Officer or a deputy "with full powers" provided that the LRO has forwarded a copy of a letter of appointment.

Summary of Accounts as set out on attached Form(s) E2 (2009)		
Local Counting Area	Individual amounts (£0,000.00)	Totals (£0,000.00)
1.		
2.		
	Total expenditure	
Less:		
first advance		
second advance		
third advance		
fourth advance		
fifth advance		
first advance for equipment		
second advance for equipment		
third advance for equipment		
fourth advance for equipment		
fifth advance for equipment		
payment for tactile devices		
	Less total advances	
	Balance	

Signed.....

Local *Returning Officer*

Date

Notes on Form E1 (2009)
Summary of Claim in Respect of Local Returning Officer's Expenses

Key Points

Please ensure that you only show the costs associated with the European Parliament elections.

Completion of Form E1 (2009)

The expenditure for each local counting area recorded on this form must match the expenditure shown on the relevant form E2 (2009).

Please list the total claim for each counting area for which the Local Returning Officer holds responsibility. The LRO or a 'deputy with full powers' must sign form E1 (2009) and any other paperwork, which the Election Team asks to be certified. LROs are reminded that if a 'deputy with full powers' signs on their behalf we require sight of the deputy's letter of appointment.

The Election Team will issue advances based on the amount spent on the 2004 European parliamentary elections prior to the date of the election. The LRO can then, as required, contact the Election Team to request further advances. However, further advances will only be available up to the date of the election; any payments thereafter will only be made on an approved account.

Please ensure, when you are showing the figure for advances paid to the LRO, that any payments for election equipment which has been paid by the Scotland Office has been included. Individual advances should be detailed with the total in the right hand column. You should also show these costs within the relevant heading in form E2 (2009). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each counting area.

LROs are required to provide a device to allow voters with visual disabilities to vote independently. The Scotland Office has paid directly for this tactile voting device. A letter will be issued under separate cover to each LRO with details of respective costs and instructions as to refund payable. In addition please ensure that the same figure has been recorded as expenditure under heading C4 on form E2 (2009). This is to ensure that the claim represents the true costs associated with the European Parliament election.

When recording advances received, the Local Returning Officer should enter the exact amount received.

Equal apportionment of common costs between all the counting areas is the Scotland Office's preferred option when completing the accounts. This will allow for easier and less time-consuming checking procedures. If however a LRO chooses not to adopt this procedure and continues to base their apportionment on percentage of registered electors within constituencies this percentage should be clearly identifiable within the account.

All accounts should be completed and returned to the Finance and Elections Manager within 12 months of the election. If a Local Returning Officer considers they will be unable to meet this deadline they

should write to us requesting an extension explaining the reasons for this. The Local Returning Officer may submit an interim account e.g. where he/she is awaiting receipt of an invoice.

Repayment of Unused Funds

No monies should remain in an election account after the election has taken place and all invoices have been paid; all unused advances must be surrendered to the Scotland Office.

On completion of the calculations, if there is a balance owing to the LRO, this will be paid on assessment of the submitted account(s). We will request bank account details in the run up to the election.

If there is a balance owing to the Scotland Office, please arrange payment by BACS using the following account information:

BACS

Bank: Bank of England
Address: Threadneedle Street, London
Sort Code: 10-14-99
A/c Name: Scottish Parliamentary 2007 Election
A/c Number: 05108000

Some Councils have paid refunds using CHAPS; this has incurred charges both for the Council and for the Scotland Office. The only difference between paying by BACS and CHAPS is that the latter is a *guaranteed* payment on the same working day. It is not necessary for these refund payments to be processed so urgently and LROs must use BACS, as this incurs no charges. In the event that CHAPS is used, any costs falling on the Scotland Office will be recharged to the LRO. **The Scotland Office is unable to accept payment/refund by cheque.**

If you need further information regarding the submission of payments please contact the election team.

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FORM E2 (2009)

**European Parliament Election 2009
Claim in Respect of Local Returning Officer's Expenses**

Counting area of.....

The total number of registered electors qualified to vote in the counting area	
The number of persons entitled to vote by post ¹ was	
The number of persons entitled to vote by proxy	
The total number of polling stations at the election	
Number of polling places at the election ² was	
Number of Presiding Officers	
Number of standby Presiding Officers ³	
Number of Poll Clerks	
Number of persons undertaking training was	

Calculation of Local Returning Officer's Services and Expenses (Parts A, B and C of the Schedule to the Charges Order refer).⁴

	£	P
A1. Local Returning Officer's services for conducting election		
B1. Payments to Presiding Officers		
B1. Payments to Standby Presiding Officers		
B2. Payments to Poll Clerks		
B3 (1). Payment to directly employed persons employed in the preparation, revision and issue of the official poll cards and in connection with the issue and receipt of postal ballot papers and the count and any clerical or other assistance		
B3 (2). Payment for recount		
B3 (3). Payment for combined poll		
B4. Training fee costs		
C1.(a) Travelling expenses of the Local Returning Officer		
C1 (b) Travelling expenses of Officers whose services are placed at LRO's disposal		
C1.(c) Travelling expenses of Presiding Officers and Poll Clerks		
C1.(d) Travelling expenses of clerical and other assistants		
C2. Printing and producing ballot papers		
C3. Printing, producing and delivering official poll cards		
C4. Printing, producing and publishing notices and other documents		
C5. Expenses in renting, heating, lighting & cleaning any building or room		
C6. Adapting buildings or rooms and restoration to a fit condition for normal use		

¹ Includes individuals voting by post as proxy

² That is, where more than one polling station was located and the additional fee for the Senior PO applies

³ That is, the number of standby POs that were not deployed on other duties and therefore only attracted the standby fee.

⁴ The paragraph numbers relate to the relevant regulation numbers in Parts B or C of the Charges Order

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

Calculation of Local Returning Officer's Services and Expenses (Parts A, B and C of the Schedule to the Charges Order refer).⁴

	£	P
C7. Provision of voting compartments or any other furniture necessary for polling stations		
C8. Provision of ballot boxes		
C9. Provision of furniture and equipment necessary for the purposes of sorting and counting the ballot papers at the count		
C10. Conveyance of ballot boxes, ballot papers, voting compartments and any other furniture and equipment for polling stations		
C11. Stationery, postage, telephone and miscellaneous costs		
C12. Security costs		
C13. Payment to contractors employed in the preparation, revision and issue of the official poll cards and in connection with the issue and receipt of postal ballot papers and the count and any clerical or other assistance		
Total Expenses		

I certify that the accounts submitted herewith for the purposes of the payment of any charges in respect of my services necessarily rendered and expenses necessarily incurred for or in connection with the European Parliamentary election for the European Parliamentary electoral region of Scotland held on 4 July 2009 are correct to the best of my knowledge and belief.

Signed.....
Local Returning Officer for the _____ *counting area*

Date.....

Notes on Form E2 (2009)
Claim in Respect of Local Returning Officer's Expenses

Key Points

Please ensure that you only show the costs associated with the European Parliament elections.

General

The number of registered electors should be taken from the register used for this election, i.e. the register produced by the Electoral Registration Officer following the closing of the period for applications to register for the European Parliamentary elections.

Please ensure that the correct number of polling stations is entered on to this form.

The Scotland Office will refund the VAT on all payments, therefore LROs should **not** reclaim VAT from HM Revenue and Custom.

Local Returning Officer's Services (A1)

The remuneration for the Local Returning Officer's services is based on a formula of a minimum amount of £1,250 plus £475 for every 10,000 registered electors, or part thereof. If the poll is taken together with a poll at another election then the fee will be increased by 15%.

Payments to Depute Returning Officers should be met from the Local Returning Officers fee; however, if monies are unspent from the aggregate prescribed fees available under the B3 Head, then this can be redeployed.

Payments to Presiding Officers and Poll Clerks (B1 & B2)

The costs associated with the training fee should NOT be shown here but should be shown under heading B4.

The maximum amount recoverable for employing polling station staff are provided in the Charges Order but the basic amounts for a Presiding Officer and Polling Clerk are £200 and £117 respectively. Copies of these documents can be found at the start of this booklet.

Staffing

There are no special provisions applied to the use of Presiding Officers. You should continue to use 1 Presiding Officer per polling station, and have an allowance for 1 Senior Presiding Officer (also known as the No 1 Presiding Officer) in a polling place where there is more than one polling station. Provision can also be made for fees to standby Presiding Officers. The fee level and number of such POs in any constituency is a matter for the LRO bearing in mind local circumstances. A standby PO should only be paid the PO fee if he/she is deployed in that role on the day of the election.

B3: Payment to persons employed in the preparation, revision and issue of the official poll cards, and in connection with the issue and receipt of postal ballot papers and the count and any clerical or other assistance

Key Points:

Only the cost of directly employed in-house staff should be included under this heading. The costs of outsourcing any on these services should be shown under heading C13.

We are able to pay the full costs of expenditure relevant to this heading up to the maximum allowed by the formula contained in the Charges Order.

All costs associated with the in-house handling of poll cards and postal votes should be shown here; any outsourced costs should be shown under heading C13.

Payments to Depute Returning Officers

Payments made to Depute Returning Officers who have been appointed to undertake some of the functions and duties of the LRO should be paid from the LROs fee. However, if monies are unspent from the aggregate prescribed fees available under the B3 Head, then this can be redeployed for this purpose.

General Guidance on Expenditure

The clerical/manual costs (i.e. breaking up and sorting the poll cards) should be presented at this Head.

Allowable Expenditure

One Public Relations Officer is permitted to assist the Local Returning Officer in each constituency.

Catering expenses, for light refreshments only, at the count should be presented under this heading. These costs will however only be permitted if they can be contained within the specified maximum allowed as per the Charges Order. The Election Team will not allow any agreed overspend to be used for this purpose and will not allow any expenditure of this nature in relation to persons other than staff employed by the LRO (i.e. count staff and local election team members).

Under no circumstances will the Election Team allow payments for catering for police, candidates and their agents' etc.

Claims relating to an LRO's personal costs will be accepted providing that they are for work that is undertaken out with their normal working hours.

Payment in respect of reserve staff cannot be accepted.

B4: the maximum recoverable amount for a Local Returning Officer's expenses in paying each presiding officer, each poll clerk and count staff for their attendance at a training course.

KEY POINTS:

A maximum fee of £50 has been prescribed for the training of each Presiding Officer/Poll Clerk/member of counting staff (including those checking personal identifiers). However, this fee includes all costs associated with the provision of such training, such as hire of facilities, trainers, catering etc. We do not require this fee to be split. This amount will enable staff to attend a training meeting/briefing but also includes day subsistence for luncheon costs and travelling expenses. We are able to accept claims in respect of training any standby presiding officers. The number of training courses is a matter for the LRO to determine, as is any fee paid to individuals to attend training courses.

Please note the training fee is **inclusive** of all travelling expenses relating to training of staff

The Electoral Commission have produced training materials which are available to LROs.

C1 (a) and (b): Travelling and Overnight Subsistence Expenses of the Local Returning Officer, or any Person Placed at the Local Returning Officer's Disposal

The Scotland Office has allowed the payment of parking fees at the count venue for the Local Returning Officer and key members of the local election team (normally the DRO) where the costs have been reasonable and necessary.

The Scotland Office will allow expenditure in respect of overnight subsistence claims. Reasonable dinner costs will also be met (as part of the overnight subsistence) *but only for staff that actually stayed overnight.*

C 1(c) and (d) Travel and Subsistence to Presiding Officers, Polling Clerks and Clerical and Other Assistants Employed by the Local Returning Officer

Travelling expenses must be reasonable. The Scotland Office uses the Civil Service rates (which are in line with the rates issued by Inland Revenue) as a benchmark. Further information on the Civil Service rates can be provided if required. The current travelling expenses used by the Scotland Office are:

Motor Mileage Rate:	40p per mile
Passenger Supplement:	5p per mile for each passenger

Please note the training fee is **inclusive** of all travelling expenses relating to training of staff

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

C2 and C3: Expenses in printing or otherwise producing the ballot papers and in printing or otherwise producing the official poll cards and notifications in delivering them to the voters, excluding the expenses referred to in paragraph 13 of part C of the schedule to the Charges Order

The computer generated programming and printing costs for ballot papers and poll cards should be presented under this heading. Any costs associated with in-house costs of manual checking/sorting of poll cards should be placed under heading B3 while any equivalent outsourced costs should be shown under heading C13.

Hand delivery of the poll cards should also be shown under this heading and not under heading C11. Hand delivery of poll cards must not exceed the costs of posting by Royal Mail, unless Royal Mail will be unable to make delivery within the required timescale and an emergency alternative is required. *If you wish to deliver poll cards by hand, please contact the Election Team for approval of the costs involved.*

C4: Expenses in the printing or otherwise producing, and where appropriate, publishing notices and other documents required by the 2004 regulations

Street bills used at the polling stations will be allowed providing the costs are reasonable.

In some claims, councils have used media companies, with which they have agreements for the placing of adverts etc. This will be considered providing the costs are reasonable. We can accept the following:

- Polling Scheme Layouts
- Notice of elections
- Statement of the persons nominated.
- Publication of the results
- Notification of Election Expenses

The Election Team has, in some cases, allowed funding for recruitment notices for polling staff.

All LROs are required to provide a hand-held large print version of the ballot paper in each polling station and may also provide large print version of the ballot paper in each polling station. The costs associated with producing these should be shown under this heading

LROs are required to provide a device to allow voters with visual disabilities to vote independently. The Scotland Office has paid directly for this tactile voting device. A letter will be issued under separate cover to each LRO with details of respective costs and instructions as to refund payable. In addition please ensure that the same figure has been recorded as an advance on the E1 (2009) Form. This is to ensure that the claim represents the true costs associated with the European Parliament election.

C5: Expenses in Renting, Heating, Lighting and Cleaning any Building or Room

The full cost of the count venue should be claimed; the count venue should be clearly indicated. Council or grant-aided buildings should also be clearly identified.

Loss of Income to Normal Users of Premises Due to Their use for Election Purposes

As a general rule, we would expect any potential loss of income to be factored into any rental fee that is levied. This will avoid later problems about the approach to "loss of income".

If there are subsequent problems over this issue, we can only reimburse for *actual* loss of income in council and grant aided buildings. We cannot accept claims for the loss of school meals, as any contract should stipulate that, in the event of an election, the schools would be closed. Other items of expenditure for which we will refuse payment include bar-takings/vending machine revenue/catering and membership fees. In addition, we will not accept average costs over a period of time.

The Election Team has in the past allowed costs associated with the hire of portacabins for use as polling places. Prior consultation with the Election Team is required. The Local Returning Officer needs to have information to show value for money and good reasons for requiring the use of a portacabin. The Election Team accepts that if a portacabin has to be used in an emergency, for example, the original polling station/place has had a fire, it may not be possible to get three quotes or to obtain agreement in advance.

C6: Expenses in adapting any building or room and in restoring it to a fit condition for its normal use

The costs shown under this heading should relate only to the setting-up/restoration costs. Transportation/conveyancing costs should be shown under heading C10.

The Scotland Office will pay the net costs and 100% VAT of the costs associated with the setting up and removal of temporary access ramps. The Election Team will accept reasonable expenditure on floor coverings and temporary flood lighting at the count venue where a full and satisfactory explanation has been given.

We are unable to accept the following items in your claim: election backdrops, floral decorations, any associated media facilities (i.e. rigging, spotlights.) and shipping containers.

Reasonable costs for inspection of venues (both count and polling stations) prior to setting up will be allowed.

The hire of rooms for training purposes should be met from within the aggregate training fees prescribed in heading C4 and cannot be claimed separately

COUNT VENUE ONLY

Podiums, PA systems, temporary lighting to assist the staff counting the ballot papers, and portable two way radios have all been considered within various accounts. These costs have been accepted where the costs are reasonable and full explanations of the costs being incurred have been provided.

C7: Expenses in the provision of voting compartments and any other furniture and equipment necessary for polling stations (including any repairs)

We will assume that best value procedures have been followed when in-house services have been used.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

Please ensure that, when you are showing the figure for advances to the LRO on form E1 (2009), that any payments for election equipment/voting compartments etc which has been reimbursed by the Scotland Office have been included. You should also show these costs within the relevant heading on form E4 (2009). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each counting area.

Costs associated with the repair, manufacture and cleaning of the voting compartments and any other furniture used in the polling station will be considered providing the costs are reasonable.

We will assume that any equipment required for the 2009 Elections will be in relation to the European Parliament only. Therefore, we are able to accept the full costs of the items that are appropriate to this heading.

C8: Expenses in the Provision of the Ballot Boxes

Any costs associated with the purchase of new ballot boxes should be agreed with the Scotland Office in advance of the poll.

C9: Expenses in the provision of furniture and equipment, including electronic equipment, necessary for the purposes of sorting and counting the ballot papers at the count

We assume that best value procedures have been followed when in-house services have been used.

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

Please ensure that when you are showing the figure for advances paid to the LRO on form E1 (2009), that any payment for election equipment which has been reimbursed by the Scotland Office has been included. You should also show these costs within the relevant heading in the Form E4 (2009). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each counting area.

C10: Expenses in the conveyance to and from the polling stations of a) the ballot boxes and ballot papers, b) the voting compartments, any other furniture and equipment necessary for polling stations

We assume that best value procedures have been followed when in-house services have been used.

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

The only duty for which the Police are entitled to receive payment is the accompaniment of the ballot boxes. The legislation providing for this expenditure is the Police Act 1968. As always the costs must be reasonable.

C11: Expenses in the provision of stationery, writing implements, postage, telephone and bank charges and other miscellaneous items

Call charges for mobile phones should be presented under this Head; any hire charges should be placed under this Head.

Overprinting of envelopes should be placed under this Head.

One copy of an election reference book per local election team will be permitted plus any immediate update prior to the election. Any costs relating to additional texts/updates and all additional paperwork issued after the election are the responsibility of the Council.

We will allow up to £500 in total for miscellaneous photocopying, postage and stationery charges, which were produced in-house.

We will pay the net costs plus full VAT towards the setting-up costs of an election office. Normal costs associated with this activity can include the purchase/hire of fax machines, reasonable costs for heating/lighting and telephone call charges.

Fire extinguishers and blankets are permitted within this heading in order to comply with Health & Safety regulations.

Payment for financial assistance associated with the purchase of computer software packages **approved and agreed by the Scotland Office** should be placed under this Head. If you want further information please speak to the Elections Team.

The payment of superannuation on the LRO's payment for services rendered should be shown under this heading. If the LRO splits his/her fee to pay Depute Returning Officers, only the portion, which he/she retains, is subject to superannuation. You are entitled to claim 100% of the costs for the superannuation arising from the LROs normal European Parliament fee.

LROs may decide to lodge caveats with the local Sheriff Court or the Court of Session in order to be advised of potential litigation. The Scotland Office will reimburse such expenditure which should be charged to this Head.

Examples of Items of Expenditure Refused by the Elections Team

Payments associated with the hire of TV sets or the hire/purchase of flowers/backdrops for the stage at the count will be refused. This expenditure is not specified within the Charges Order and the Scotland Office does not consider it is necessary in terms of conducting an election.

Expenditure incurred as a result of the presence of media at the count will be refused. In previous accounts, some items listed included blocking off of streets and additional electrical and joinery work to facilitate the presence of TV cameras. This expenditure is not deemed necessary and is not legitimate expenditure in terms of the Charges Order and should be borne by the media companies themselves.

Storage for election equipment cannot be accepted as this is already covered by the elections element of local authorities GAE.

C12: Expenses in Connection with the Provision of the Security Measures

Costs associated with the provision of First Aiders (either trained staff or outside organisations like the St Andrews Ambulance crews) will be considered under this heading. On some occasions, the venues selected for the Count offer this as part of the service for which rent is being paid. Again, costs should be reasonable.

C13: Payments to contractors employed in printing or otherwise producing the ballot papers and in printing or otherwise producing the official poll cards and notifications in delivering them to the voters, excluding the expenses referred to in paragraph 3(1) of part B of the schedule to the Charges Order

Only the cost of outsourced services should be included under this heading. The in-house costs these services should be shown under heading B3.

Where a payment is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT), the LRO should comply with his/her local authorities normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

The cost of companies employed in connection with the preparation and issue of poll cards and issue and receipt of postal ballot papers should be shown under this heading. Any in-house costs associated with poll cards and postal ballot papers should be shown under heading B3.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

FORM E3 (2009)

2009 European Parliament Election
Surrender of Bank Interest Accrued on Election Accounts

Notes:

The Local Returning Officer should complete either section 1 or section 2 below as appropriate.

Local Returning Officers are requested to surrender bank interest accrued on account separately from other monies due to the Scotland Office.

SECTION 1: Summary of Bank Interest

The bank interest accrued on my bank account(s) was..... which can be apportioned as specified below.

Counting Area	Amount
1.	
2.	

SECTION 2: Nil Return

I certify that no bank interest was accrued on my bank account(s) for the purpose of this election.

Signed.....
Local Returning Officer

Date

FORM E3 (2009)

Notes on Surrender of Bank Interest Accrued on Election Account

Payment of Bank Interest

LROs can choose which type of bank account they wish to deposit the advances paid by the Scotland Office for the 2009 election.

If the LRO uses an interest-bearing account, then any interest accrued must be returned to the Scotland Office. This action normally occurs at the point of submission of the account when all the anticipated activity will be completed.

In section 1 of form E3 (2009), the LRO is asked to show the interest arising for each counting area for which the LRO holds responsibility. This information can be shown either as a single figure split equally for the number of counting areas or separately for each counting area when different bank accounts are used.

If the LRO chooses to use a non-interest bearing account then he/she will need to submit a nil return. This is on section 2 of form E3 (2009).

The LRO is obliged to sign form E3 (2009) to certify the return (or nil return) of the interest surrendered to the Scotland Office.

Bank interest must be surrendered to the Scotland Office as a separate payment. It must **NOT** be paid in conjunction with the repayment of any surplus advances. The repayment of the various types of income to HM Treasury occurs over a period of time.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

FORM E4 (2009)

**European Parliament Election 2009
List of Equipment Purchased/Repaired**

Counting area of.....

Equipment Purchased	Repaired/ Purchased	No of items	Approval sought from SO?	Cost
Computer Software (Election Management software only)			YES / NO	£
Counting Tables			YES / NO	£
Notice Boards			YES / NO	£
Polling Booths			YES / NO	£
Polling Station Signs			YES / NO	£
Temporary Ramps			YES / NO	£
Any other equipment – <i>(please detail below)</i>			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£

Did the Local Returning Officer receive any advances from the Scotland Office for purchasing any of the above equipment?

YES / NO

If YES, was there a separate advance? If so, what was the advance?

Amount advanced: £..... *(This figure should match that shown on form E1 (2009))*

Have you reclaimed the VAT through your Local Authority?

YES / NO

Signed.....

Local Returning Officer

Date.....

FORM E4 (2009)
Notes on List of Equipment Purchased/Repaired

All costs associated with the purchase or repair of equipment should be shown on this form.

We will assume that best value procedures have been followed when in-house services have been used.

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

Please ensure that, when you are showing the figure for advances to the LRO on form E1 (2009), that any payments for election equipment/voting compartments etc which has been reimbursed by the Scotland Office have been included. You should also show these costs within the relevant headings on Form E2 (2009). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each counting area.

Costs associated with the repair, manufacture and cleaning of the voting compartments and any other furniture used in the polling station will be considered providing the costs are reasonable.

We will assume that any equipment required for the 2009 Elections will be in relation to the European Parliament only. Therefore, we are able to accept the full costs of the items that are appropriate to this heading.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

FORM R1 (2009)

European Parliament Election 2009
Surrender of Forfeited Registered Party or Individual Candidate Deposits

Any forfeited registered party or individual candidate deposits must be forwarded to the Scotland Office within 2 weeks of the announcement of the Election result.

Scottish Region

Registered party or individual candidates with forfeited deposit

I certify that the sum of £ _____ has been transferred via BACS to the Scotland Office's 2009 European Parliament Election account.

Signed.....

Tom Aitchison
Regional Returning Officer

Date.....

Please return this form to:

The Finance Manager
Scotland Office
1 Melville Crescent
EDINBURGH
EH3 7HW

Notes on Form R1 (2009)
Surrender of Forfeited Registered Party or Individual Candidate Deposits

Payment of Forfeited Deposits

Registered parties and individual candidates are required to pay a deposit of £5,000 in order to stand at the European Parliament election. This payment is collected and held by the Regional Returning Officer from the point of nomination to the announcement of the result of the poll.

The RRO may decide to allow registered parties or individual candidates to pay their deposit by credit card or other electronic means; this is a matter for the RRO to determine. However, if a charge is made by the credit card company or other company to use this service, any such charges fall to the registered party or individual candidate and are not to be deducted from the deposit.

Under Rule 62(5) of schedule 1 of the European Parliamentary Elections Regulations 2004, as amended by schedule 2 of the European Parliamentary Elections (Amendment) Regulations 2009, if a registered party or individual candidate receives less than 1/40th of the total vote cast in the region they will forfeit their deposit, otherwise, under rule 62(1) the payment is returned to the candidate. The Regional Returning Officer is responsible for forwarding all forfeited constituency deposits to the Scotland Office.

This task must be completed within a fortnight of the announcement of the result of the poll. The banking details are listed below. Please indicate clearly on the payment form that this deposit relates to forfeited deposits.

Any forfeited deposits must be returned **separately** for accounting purposes.

BACS

Bank: Bank of England
Address: Threadneedle Street, London
Sort Code: 10-14-99
A/c Name: Scottish Parliamentary 2007 Election
A/c Number: 05108000

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

FORM R2 (2009)

**European Parliament Election 2009
Summary of Claim in Respect of the Regional Returning Officer's Expenses**

As required by regulation 5(1) of the Returning Officer' and Local Returning Officers' Accounts (European Parliamentary Elections) (Scotland) Regulations 2009, this claim should be completed and returned to the Finance and Elections Manager, Scotland Office, 1 Melville Crescent, Edinburgh, EH3 7HW within 12 months of the election unless an extension has been approved by the Finance and Elections Manager under regulation 5(3).

Applicable to accounts submitted after 12 months: Receipted accounts or accounts with cleared cheques are to be submitted in the case of disbursements which have already been settled. In cases where charges have not been settled the relevant bills or accounts should be sent. All vouchers should be numbered consecutively and a list submitted of all unpaid accounts. Original vouchers or personally certified copies (if originals are not available) should be submitted with this claim. This claim should be signed by the Regional Returning Officer or a deputy "with full powers" provided that the RRO has forwarded a copy of a letter of appointment.

Summary of account as set out on attached form R3 (2009)		
Scottish Region	Individual amounts (£0,000.00)	Totals (£0,000.00)
	Total expenditure	
Less:		
first advance		
second advance		
third advance		
first advance for equipment		
second advance for equipment		
third advance for equipment		
	Less total advances	
	Balance	

Signed.....
Regional Returning Officer

Date

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

Notes on Form R2 (2009) Summary of Claim in Respect of the Regional Returning Officer's Expenses

The expenditure for the Scottish Region recorded on this form must match the expenditure shown on form R2 (2009)

Please list the total for the Scottish region. You, or a 'deputy with full powers', must sign form R2 (2009) and any other paperwork, which the Election Team asks to be certified. You are reminded that if a deputy 'with full powers' signs on your behalf we require sight of the deputy's letter of appointment.

The Election Team will issue an advance based on the amount spent on the 2004 European parliamentary elections prior to the date of the election. You can then, as required, contact the Election Team to request further advances. However, such advances will only be available up to the date of the election and any payments thereafter will only be made on an approved account.

Please ensure that, when you are showing the figure for advances paid to the Regional Returning Officer, that any payment for election equipment which has been paid by the Scotland Office has been included. You should also show these costs within the relevant heading in form R3 (2009). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each constituency.

When recording advances received, you should **not** 'round' any figures to whole pounds but should enter the exact amount to the penny received.

All accounts should be completed and returned to the Finance and Elections Manager within 12 months of the election. If you will be unable to meet this deadline you should write to us requesting an extension explaining the reasons for this. You may submit an interim account e.g. where you are awaiting receipt of an invoice.

Repayment of Surplus Funds

No monies should remain in an election account after the election has taken place and all invoices have been paid; all surplus advances must be surrendered to the Scotland Office.

On completion of the calculations, if there is a balance owing to you, this will be paid on assessment of the submitted account. We will request bank account details in the run up to the election.

If there is a balance owing to the Scotland Office, please arrange payment by BACS using the following account information:

BACS

Bank: Bank of England
Address: Threadneedle Street, London
Sort Code: 10-14-99
A/c Name: Scottish Parliamentary 2007 Election
A/c Number: 05108000

Some Councils have paid refunds using CHAPS; this has incurred charges both for the Council and for the Scotland Office. The only difference between paying by BACS and CHAPS is that the latter is a

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

guaranteed payment on the same working day. It is not necessary for these refund payments to be processed so urgently and you must use BACS, as this incurs no charges. In the event that CHAPS is used, any costs falling on the Scotland Office will be charged to you. **The Scotland Office is unable to accept payment/refund by cheque.**

If you need further information regarding the submission of payments please contact the Election Team.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

FORM R3 (2009)

**European Parliament Election 2009
Claim in Respect of Regional Returning Officer's Expenses**

SCOTTISH REGION

Heading	£	P
(a) Regional Returning Officer's services		
(b) Expenses in connection with the appointment and payment of persons to assist the returning officer		
(c) travel and overnight subsistence for the returning officer and any person appointed to assist the returning officer		
(d) the costs of the nomination process		
(e) printing, producing or purchasing ballot papers		
(f) printing or otherwise producing and, where appropriate, publishing notices required by the 2004 Regulations		
(g) costs of renting, heating, lighting, cleaning, adapting or restoring any building or room		
(h) providing and transporting equipment		
(i) providing security		
(j) conducting the count		
(k) providing training		
(l) providing stationery and meeting postage, telephone, printing and banking costs and costs of other miscellaneous items		
Total amount to be recovered for the services and expenses of the Regional Returning Officer		

I certify that the accounts submitted herewith for the purposes of the payment of any charges in respect of my services necessarily rendered and expenses necessarily incurred for or in connection with the European Parliamentary election for the European Parliamentary electoral region of Scotland held on 4 July 2009 are correct to the best of my knowledge and belief.

Signed.....
Regional Returning Officer

Date

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

Notes on Form R3 (2009) Claim in Respect of Regional Returning Officer's expenses

(a): Claim in Respect of Regional Returning Officer's Services

There is a fixed maximum fee available for the services of the Regional Returning Officer for discharging his duties in connection with the European Parliamentary election. This maximum fee is set out in the European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009.

(b): The Appointment and Payment of Persons to Assist the Returning Officer

Payments to Depute Returning Officers must come from the Regional Returning Officer's fee.

(c): Travel and Overnight Subsistence for the Regional Returning Officer and any Person Appointed to Assist the Regional Returning Officer

Within certain claims, the Scotland Office has allowed expenditure in respect of overnight subsistence claims. Reasonable dinner costs will be met (as part of the overnight subsistence) but only for staff that actually stayed overnight.

Travelling expenses must be reasonable. The Scotland Office uses the Civil Services rates (which are in line with the rates issued by Inland Revenue) as a benchmark. Further information on the Civil Service rates can be provided in required. The current travelling expenses used by the Scotland Office are:

Motor Mileage Rate: 40p per mile
Passenger Supplement: 5p per mile for each passenger

(d): Costs of the Nomination Process

This heading will cover costs such as producing nomination forms or any other costs connected with the nomination process

(e) and (f): Printing, producing or purchasing ballot papers and printing or otherwise producing, and where appropriate publishing notices and other documents as required by the 2004 Regulations

We assume that best value procedures have been followed when in-house services have been used.

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

Please ensure that when you are showing the figure for advances paid to the Regional Returning Officer, that you include any monies paid under this heading. You should also show these costs within the relevant heading in form R2 (2007). This is effectively a double entry but shows the correct figures for audit purposes and ensures that the final account shows the total cost of the election for each constituency.

(g): Costs of Renting, Heating, Lighting, Cleaning, Adapting or Restoring any Building or Room

The full cost of any venue should be claimed. Council or grant-aided buildings should also be clearly identified.

Loss of Income to Normal Users of Premises due to Their use for Election Purposes

As a general rule, we would expect any potential loss of income to be factored into any rental fee that is levied. This will avoid later problems about the approach to "loss of income".

If there are subsequent problems over this issue, we can only reimburse for *actual* loss of income in council and grant aided buildings. We cannot accept claims for the loss of school meals, as any contract should stipulate that, in the event of an election, the schools would be closed. Other items of expenditure for which we will refuse payment include bar-takings/vending machine revenue/catering and membership fees. In addition, we will not accept average costs over a period of time.

Adapting or Restoring Premises

The costs shown under this heading should relate only to setting-up/restoration costs. Transportation/conveyancing costs should be shown under heading h.

The Scotland Office will pay the net costs and 100% VAT of the costs associated with the setting up and removal of temporary ramps. The Election Team will accept reasonable expenditure on floor coverings and temporary flood lighting at the announcement venue where a full and satisfactory explanation has been given.

We are unable to accept the following items in your claim: election backdrops, floral decorations, any associated media facilities (i.e. rigging, spotlights.) and shipping containers.

Reasonable costs for inspection of venues prior to setting up will be allowed.

(h): Providing and Transporting Equipment

We assume that best value procedures have been followed when in-house services have been used.

Where a purchase is under £1,000 (excluding VAT), the LRO should arrange payment and seek reimbursement through the account.

GUIDANCE NOTES ON 2009 EUROPEAN PARLIAMENT ELECTION ACCOUNTS

If the costs involved are greater than £1,000 (excluding VAT) and the LRO is not using in-house services then the LRO should comply with his/her local authority's normal purchasing procedures. The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one has been accepted. The LRO should arrange payment and may seek reimbursement directly from the Scotland Office.

(i): Providing Security

Costs associated with the provision of First Aiders (either trained staff or outside organisations like the St Andrews Ambulance crews) will be considered under this heading. On some occasions, the venues selected for the Count offer this as part of the service for which rent is being paid. Again, costs should be reasonable.

(j): Conducting the Count

All costs associated with the compilation and announcement of the result of the regional vote which are not met under other headings should be included here

(k): Providing Training

The cost of any training provided by the Regional Returning Officer should be shown here.

(l): Providing Stationery and Meeting Postage, Telephone, Printing and Banking Costs and Costs of Other Miscellaneous Items

Call charges for mobile phones should be presented under this heading; any hire charges should be placed under this heading.

One copy of an election reference book is permitted plus any immediate update prior to the election. Any costs relating to additional texts/updates and all additional paperwork issued after the election are the responsibility of the Council.

We will allow up to £500 in total for miscellaneous photocopying, postage and stationery charges, which were produced in-house.

We will pay the net costs plus full VAT towards the setting-up costs of an election office. Normal costs associated with this activity can include the purchase/hire of fax machines, reasonable costs for heating/lighting and telephone call charges.

Fire extinguishers and blankets are permitted within this heading in order to comply with Health & Safety regulations.

Payment for financial assistance associated with the purchase of computer software packages **approved and agreed by the Scotland Office** should be placed under this heading. If you want further information please speak to the Elections Team.

The payment of superannuation of the Regional Returning Officer's payment for services rendered should be shown under this heading. If the Regional Returning Officer splits his fee to pay Depute

Returning Officers, only the portion, which he/she retains, is subject to superannuation. You are entitled to claim 100% of the costs for the superannuation arising from the RRO's normal European Parliament fee.

The RRO may decide to lodge caveats with the local Sheriff Court or the Court of Session in order to be advised of potential litigation. The Scotland Office will reimburse such expenditure which should be charged to this Head.

Examples of Items of Expenditure Refused by the Elections Team

Payments associated with the hire of TV sets and the hire/purchase of flowers/backdrops for the stage at the announcement of the election results will be refused. This expenditure is not specified within the Charges Order and the Scotland Office does not consider it is necessary in terms of conducting an election.

Expenditure incurred as a result of the presence of media at the announcement venue will be refused. In previous accounts, some items listed included blocking off of streets and additional electrical and joinery work to facilitate the presence of TV cameras. This expenditure is not deemed necessary and is not legitimate expenditure in terms of the Charges Order and should be borne by the media companies involved.

Storage costs for election equipment cannot be accepted as this is already covered by the elections element of local authorities GAE.

European Parliament Election 2009
Surrender of Bank Interest Accrued on Regional Election Account

Notes:

The Regional Returning Officer should complete either section 1 or section 2 below as appropriate.

The Regional Returning Officer is requested to separately surrender bank interest accrued on account separately from other monies due to the Scotland Office

SECTION 1: Summary of Bank Interest

The bank interest accrued on my bank account(s) is

Scottish Region	Amount

SECTION 2: Nil Return

I certify that no bank interest was accrued on my bank account(s) for the purpose of this election.

Signed.....

Regional Returning Officer

Date

Notes on Form R4 (2009)
Surrender of Bank Interest Accrued on Regional Election Account

Payment of Bank Interest

The Regional Returning Officers can choose which type of bank account they wish to deposit the advances paid by the Scotland Office for the 2009 election.

If the Regional Returning Officer uses an interest bearing account then any interest accrued must be returned to the Scotland Office. This action normally occurs at the point of submission of the account when all the anticipated activity will be completed.

If the RRO chooses to use a non-interest bearing account then they will need to submit a nil return. This is on section 2 of form R4 (2009).

The Regional Returning Officer is obliged to sign form R4 (2009) to certify the return (or nil return) of the interest surrendered to the Scotland Office.

Bank interest must be surrendered to the Scotland Office as a separate payment. It must **NOT** be paid as a lump sum with any surplus advances. The repayment of the various types of income to HM Treasury occurs over a period of time.