

SCOTTISH PARLIAMENT GENERAL ELECTION 2007: ACCOUNTS GUIDANCE

EDITION 2

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ELECTION TEAM

The purpose of this guidance is to provide, in one place, guidance on completing 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
Douglas Armstrong	0131- 244 - 9055	Douglas.Armstrong@scotland.gsi.gov.uk
Douglas Adams	0131- 244 - 9057	Douglas.Adams@scotland.gsi.gov.uk
Fax	0131- 244 - 9041	

The Election Accounts Manager is

Gordon McKegney 0131- 244- 9057 Gordon.McKegney@scotland.gsi.gov.uk

The Head of Business Support is

Ian Allen 0131-244-9050 Ian.Allen@scotland.gsi.gov.uk

Accounts and correspondence should be sent to:

Finance: Election Team
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 three main items that relate to the preparation and submission of an election accounts. These are:

- The Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007;
- The Secretary of State's Determination; and
- The Returning Officers' Accounts (Parliamentary Elections) (Scotland) Regulations 2007.

The Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007 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;

<http://www.opsi.gov.uk/si/si2007/20071354.htm>

The Secretary of State's Determination and the Returning Officers' Accounts (Parliamentary Elections) (Scotland) Regulations 2007 have a different legal status and can be made available for you in the 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.

STATUTORY INSTRUMENTS

2007 No. (S.)

CONSTITUTIONAL LAW

DEVOLUTION, SCOTLAND

REPRESENTATION OF THE PEOPLE

The Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007

Made [2007]

Coming into force [2007]

The Secretary of State for Scotland makes the following Order, with the consent of the Treasury, in exercise of the powers conferred by section 29(3), (4), (4C) and (8A) of the Representation of the People Act 1983^(a), as applied and modified by article 19 of the Scottish Parliament (Elections etc.) Order 2007^(b):

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007 and shall come into force on 2007.

(2) In this Order—

“the 1983 Act” means the Representation of the People Act 1983;

“the 2007 Order” means the Scottish Parliament (Elections etc.) Order 2007;

“by-election” means an election held to fill the vacant seat of a constituency member of the Scottish Parliament under section 9 of the Scotland Act 1998^(c);

^(a) 1983 c.2. Section 29 was amended by the Representation of the People Act 1991 (c.11), section 1, the Representation of the People Act 2000 (c.2), Schedule 6, paragraph 4, and by the Transfer of Functions (Returning Officers' Charges) Order 1991 (S.I. 1991/1728); the functions formerly conferred on the Treasury were transferred to the Secretary of State by that Order. Subsection (8A) was inserted by Article 19 of the Scottish Parliament (Elections etc.) Order 2007 (S.I. 2007/xxx) (“the 2007 Order”). The powers conferred in section 29(3) as applied and modified by article 19 of the 2007 Order have been extended by paragraph 3(3) of Schedule 5 to the 2007 Order. Section 29 is amended by the Political Parties, Elections and Referendums Act 2000 (c.41), Schedule 21, paragraph 6(3) and further amended by the Electoral Administration Act 2006 (c.22), section 68, Schedule 1 paragraph 107 and Schedule 2 paragraph 1; none of these amendments are yet in force.

^(b) S.I. 2007/xxx.

^(c) c.46

“combined polls” means the poll at a Scottish parliamentary election and the poll at a local government election when they are taken together under article 14 of the 2007 Order;

“constituency returning officer” means the officer who, in accordance with article 15 of the 2007 Order, is the constituency returning officer for a Scottish parliamentary election in a constituency;

“general election” means an ordinary general election for membership of the Scottish Parliament;

“information officer” means a person appointed to provide information and guidance at a polling station to voters regarding the voting systems being used at combined polls;

“regional returning officer” means a regional returning officer for the purposes of the Scotland Act 1998^(d);

“Scottish parliamentary election” means an election for membership of the Scottish Parliament,

and any other expressions used in this Order which are also used in the Scotland Act 1998 have the same meaning in this Order as they have in that Act.

(3) Any reference to the register of electors is to the register of local government electors used at the election at which the services were rendered or expenses were incurred and is a reference to that register as it has effect on the last day for publication of notice of that election.

Revocation

2. The Scottish Parliamentary Elections (Returning Officers’ Charges) Order 2003^(e) is hereby revoked.

Constituency returning officers

3.—(1) For the purposes of paragraph (a) of section 29(3) of the 1983 Act, as applied and modified by article 19 of the 2007 Order—

- (a) the services of a constituency returning officer which are of a kind described in Part A of the Schedule (hereafter referred to as “services specified in Part A of the Schedule”);
- (b) the expenses of a constituency returning officer which are of a kind described in paragraphs 1(1), 2(1), 3(1), 4 and 5 of Part B of the Schedule (hereafter referred to as “expenses specified in Part B of the Schedule”); and
- (c) the expenses of a constituency returning officer which are of a kind described in Part C of the Schedule,

^(d) See S.I. 1999/829

^(e) S.I. 2003/122

are hereby specified.

(2) The maximum recoverable amounts of a constituency returning officer at a contested election in respect of the services specified in Part A of the Schedule or the expenses specified in Part B of the Schedule are hereby specified as—

- (a) in the case of a general election, the amounts set out in column 2 of those Parts; and
- (b) in the case of a by-election, the amounts set out in column 3 of those Parts, in respect of each entry set out opposite thereto in column 1 of those Parts.

Regional returning officers

4. For the purposes of paragraph (a) of section 29(3) of the 1983 Act as applied and modified by article 19 of the 2007 Order—

- (a) the services of a regional returning officer in conducting a general election and discharging his duties;
- (b) the expenses of a regional returning officer in respect of the payment of persons employed in connection with the calculation of regional figures for the purpose of section 7 of the Scotland Act 1998 and the allocation of seats to regional members under section 8 of that Act;
- (c) the travelling and overnight subsistence expenses of—
 - (i) a regional returning officer;
 - (ii) officers whose services are placed at a regional returning officer's disposal under article 16(2) of the 2007 Order;
 - (iii) clerical and other assistants employed by a regional returning officer;
- (d) the expenses of a regional returning officer in printing or otherwise producing the ballot papers;
- (e) the expenses of a regional returning officer in printing or otherwise producing and, where appropriate, publishing notices and other documents required by the 2007 Order; and
- (f) the expenses of a regional returning officer in the provision of stationery and writing implements and the expenses of postage, telephone and bank charges and other miscellaneous items,

are hereby specified.

(2) The maximum recoverable amounts of a regional returning officer at a contested election are hereby specified as—

- (a) £614 in respect of the services in paragraph (1)(a); and
- (b) £491 in respect of the expenses specified in paragraph (1)(b).

Uncontested elections – regional returning officers

5. Where the return of regional members at a general election is uncontested, the maximum recoverable amounts of a regional returning officer are hereby specified as—

- (a) £96 in respect of the services specified in paragraph (1)(a) of article 4; and
- (b) £237 in respect of the expenses specified in paragraph (1)(b) of article 4.

Uncontested elections – constituency returning officers

6.—(1) Where, at a general election, the return of regional members or, as the case may be, the return of constituency members is uncontested, the maximum recoverable amounts of a constituency returning officer in respect of—

- (a) the services specified in Part A of the Schedule; and
- (b) the expenses specified in Part B of the Schedule,

are hereby specified as the amounts which are the same as the amounts set out in column 3 of those Parts in respect of each entry set out opposite thereto in column 1 of those Parts.

(2) Where the return of constituency members at a by-election is uncontested, or, as the case may be, where at a general election the return of regional members and the return of constituency members are both uncontested, the maximum recoverable amounts of a constituency returning officer are hereby specified as—

- (a) £479 in respect of the services specified in Part A of the Schedule; and
- (b) £1183 in respect of the expenses specified in Part B of the Schedule.

One of Her Majesty's Principal Secretaries of State

Scotland Office
Melville Crescent
Edinburgh
[Date] 2007

We consent to this Order

Two of the Lords Commissioners of
Her Majesty's Treasury

[Date] 2007

SCHEDULE

SERVICES AND EXPENSES IN RESPECT OF WHICH A CONSTITUENCY
RETURNING OFFICER AT A SCOTTISH PARLIAMENTARY ELECTION MAY
RECOVER HIS CHARGES

PART A

Services of Constituency Returning Officer for which maximum recoverable amounts
are specified

<i>1</i> <i>Entry</i>	<i>2</i> <i>General Election</i>	<i>3</i> <i>By-election</i>
1. For a constituency returning officer's services in conducting a Scottish Parliamentary election and discharging his duties in connection therewith and in connection with the issue and receipt of the ballot papers for persons entitled to vote by post, the maximum recoverable amount (subject to paragraphs 2 and 3 of this Part) is—	£3,405	£2,348
2. For each constituency where there are combined polls for the conduct of which the constituency returning officer is responsible, the maximum recoverable amount is increased by—	£352	£352
3. Where, at a Scottish Parliamentary election, a constituency returning officer is responsible for more than three constituencies, the maximum recoverable amount is reduced—		
(a) for each constituency exceeding three (but not exceeding six) by—	£426	£294
(b) for each constituency exceeding six, by—	£681	£470

PART B

Expenses of Constituency Returning Officer for which maximum recoverable amounts are specified

<i>1</i> <i>Entry</i>	<i>2</i> <i>General Election</i>	<i>3</i> <i>By-election</i>
1. (1) For a constituency 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	£158
(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	£9
(3) Where there are combined polls at a polling station, the maximum recoverable amount is increased by-	£41	£41
2.-(1) For a constituency 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	£94
(2) Where there are combined polls at a polling station, the maximum recoverable amount is increased by-	£23	£23

GUIDANCE NOTES ON 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

<i>1</i> <i>Entry</i>	<i>2</i> <i>General Election</i>	<i>3</i> <i>By-election</i>
<p>3.-(1) The maximum recoverable amount for a constituency returning officer's expenses in respect of the payment of persons (including companies) employed in connection with—</p> <p style="margin-left: 40px;">(a) the preparation, revision and issue of the official poll cards and notifications, and</p> <p style="margin-left: 40px;">(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,</p> <p>is, (subject to sub-paragraphs (2) and (3))—</p>	£15,000	£11,153
<p>(2) For each recount of the votes ordered by the constituency returning officer, the maximum recoverable amount is increased by—</p>	£528	£528
<p>(3) Where there are combined polls for the conduct of which the constituency returning officer is responsible, the maximum recoverable amount for each constituency is increased by—</p>	£1,526	£1,526
<p>4. The maximum recoverable amount for a constituency returning officer's expenses in arranging training for presiding officers, poll clerks, information officers 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—</p>	£50	nil
<p>5. For a constituency returning officer's expenses in respect of the payment of information officers at polling stations, the maximum recoverable amount, for the expenses in respect of each information officer, is—</p>	£160	nil

PART C:

Expenses of Constituency Returning Officer for which no maximum recoverable amounts are specified

1. Travelling and overnight subsistence expenses of—
 - (a) the constituency returning officer;
 - (b) officers whose services are placed at the constituency returning officer's disposal under article 16(1) of the 2007 Order;
 - (c) presiding officers, poll clerks and information officers; and
 - (d) clerical and other assistants employed by the constituency 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 2007 Order.
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, including electronic 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.

EXPLANATORY NOTE*(This note is not part of the Order)*

This Order makes provision for the payment of constituency and regional returning officers for their services and of their expenses at elections for membership of the Scottish Parliament.

Regional returning officers are responsible for receiving the regional lists of candidates from registered political parties to be regional members for their region, receiving the nominations of individual candidates to be regional members for their region, calculating the regional figures for the purpose of allocating regional member seats to registered political parties or individual candidates, and co-ordinating the functions of the constituency returning officers in their region, insofar as they relate to the poll for the return of regional members.

Constituency returning officers are responsible for all other functions in connection with the elections, including the counting of votes for the return of constituency members and the counting of the regional votes.

Under section 29(3) of the Representation of the People Act 1983, as applied for the purposes of elections for membership of the Scottish Parliament, the entitlement of a regional returning officer, or, as the case may be, a constituency returning officer, at an election to recover his charges in respect of his services rendered or expenses incurred for or in connection with a Scottish Parliamentary election depends upon—

- (a) the services or expenses being of a kind specified in an order made under section 29(3);
- (b) the services being properly rendered and the expenses being properly incurred; and
- (c) the charges in respect of them being reasonable.

An Order under section 29(3) may also specify the maximum amounts which returning officers may recover for the various services which they render and expenses which they incur at elections for membership of the Scottish Parliament. This Order also specifies those maximum recoverable amounts.

Article 3(1)(a) and (2) of, and Part A of the Schedule to, this Order specifies the kinds of services rendered by a constituency returning officer for or in connection with, an election in respect of which he is entitled to recover his charges and the maximum recoverable amounts in respect of those services. Article 3(1)(b) and (c) and (2) of, and Parts B and C of the Schedule to, this Order specify the kinds of expenses incurred by a constituency returning officer for, or in connection with, an election in respect of which he is entitled to recover his charges, together (in the case of Part B) with the maximum recoverable amounts in respect of those expenses.

Article 4 of this Order specifies the kinds of services and expenses rendered by a regional returning officer for, or in connection with, an election in respect of which he is entitled to recover his charges, together with the maximum recoverable amounts in respect of the services specified in article 4(1)(a) and the expenses specified in article 4(1)(b).

The Order also makes provision for additional payments where the poll at a Scottish parliamentary election is taken together with the poll at a local government election.

Articles 5 and 6 of this Order make provision for the amounts that are recoverable by constituency and regional returning officers at uncontested elections in respect of their services and expenses.

SCOTTISH PARLIAMENTARY GENERAL ELECTION 2007 AND LOCAL GOVERNMENT ELECTION – DETERMINATION BY THE SECRETARY OF STATE

The Secretary of State, in exercise of the powers conferred on him by article 14(4) of the Scottish Parliament (Elections etc.) Order 2007⁶, hereby determines that the cost of taking together the polls at the Scottish parliamentary general election and the ordinary local government election on 3rd May 2007 (excluding any cost solely attributable to one election) and any cost attributable to their combination shall be apportioned as follows:

Sixty per cent of the following amounts shall be apportioned to the Scottish parliamentary general election with the remaining forty per cent apportioned to the ordinary local government election:-

- (a) the amount by which the amount recoverable by a constituency returning officer in respect of his or her services is increased where there are combined polls;
- (b) the amount recoverable by a constituency returning officer for his or her expenses in respect of the payment of presiding officers at polling stations (including stand-by presiding officers) including the amount by which this amount is increased where there are combined polls;
- (c) the amount recoverable by a constituency returning officer for his or her expenses in respect of the payment of poll clerks at polling stations including the amount by which this amount is increased where there are combined polls;
- (d) the amount recoverable by a constituency returning officer for his or her expenses in respect of the payment of information officers at polling stations.

In respect of all remaining costs attributable to the combined poll, the costs shall be apportioned equally between the Scottish parliamentary general election and the ordinary local government election.

DAVID CAIRNS

Parliamentary Under Secretary of State,
Scotland Office,
Department for Constitutional Affairs,

Melville Crescent,
Edinburgh
22 April 2007

⁶ S.I. 2007/937

The Returning Officers' Accounts (Scottish Parliamentary Elections) Regulations 2007

Made - - - - - 2007

Coming into force in accordance with article 1

The Secretary of State makes the following Regulations in exercise of the powers conferred on him by section 29(8) and (8A) of the Representation of the People Act 1983^(a), as applied and modified by article 19 of the Scottish Parliament (Elections etc.) Order 2007^(b).

Citation, commencement and extent

1. These Regulations may be cited as the Returning Officers' Accounts (Scottish Parliamentary Elections) Regulations 2007 and shall come into force on the day after the day on which they are made.

Revocation and saving

2.—(1) Subject to paragraph (2), the Returning Officers' Accounts (Scottish Parliamentary Elections) (Scotland) Regulations 2003 are hereby revoked.

(2) Those Regulations shall continue to apply in respect of a Scottish parliamentary election held before these Regulations come into force.

Interpretation

3. In these Regulations—

“the 1983 Act” means the Representation of the People Act 1983;

“the 2007 Order” means the Scottish Parliament (Elections etc.) Order 2007;

“account” means the account for the purpose of the payment of a returning officer's charges submitted to the Secretary of State under section 29(5) of the 1983 Act as applied and modified by article 19 of the 2007 Order^(c);

“constituency returning officer” means the officer who in accordance with article 15 of the 2007 Order is the constituency returning officer for a Scottish parliamentary election;

“regional returning officer” means a regional returning officer for the purposes of the Scotland Act 1998^(d);

“Scottish parliamentary election” means an election for membership of the Scottish Parliament, and

other expressions used in these Regulations which are also used in the Scotland Act 1998 have the same meaning in these Regulations as they have in that Act.

Submission of accounts

4.—(1) Subject to paragraph (3) below, an account shall be submitted within the period of twelve months commencing with—

- (a) in the case of a constituency returning officer, the day of the declaration of the result of the Scottish parliamentary election to which the charges in the account relate; and

^(a) 1983 c.2; section 29(8) was substituted by the Transfer of Functions (Returning Officers' Charges) Order 1991 (S.I. 1991/1728). Subsection (8A) was inserted by article 19 of the 2007 Order.

^(b) S.I. 2007/937.

^(c) Section 29(5) of the 1983 Act was amended by S.I. 1991/1728. It is amended by paragraph 107 of Schedule 1 to the Electoral Administration Act 2006 (c.22) but the amendment is not yet in force.

^(d) 1998 c.46; see S.I. 1999/829 which designates such officers.

- (b) in the case of a regional returning officer, the day on which the regional members' seats are allocated by him or her for the Scottish parliamentary election to which the charges in the account relate.

(2) An account may be in respect of some only of the charges which a regional or constituency returning officer is entitled to recover under section 29(3) of the 1983 Act^(c) as applied by article 19 of the 2007 Order ("an incomplete account"); but, where a further account is likely to be submitted, an account which is submitted must include a statement to this effect.

(3) Where any account has been submitted within the period specified in paragraph (1) above but is an incomplete account at the expiry of that period, any further account must be submitted within such period, if any, as has been specified in writing by the Secretary of State.

Documents to accompany accounts

5.—(1) An account shall be accompanied by a certificate signed—

- (a) in the case of a constituency returning officer, by him or her, in the following terms—

"I certify that the accounts submitted herewith for the purposes of the payment of my charges in respect of my services properly rendered and expenses properly incurred for or in connection with the Scottish parliamentary election, held on [], for the return of a constituency member for the [] constituency and the return of regional members for the [] region, are correct to the best of my knowledge and belief;" and

- (b) in the case of a regional returning officer, by him or her, in the following terms—

"I certify that the accounts submitted herewith for the purposes of the payment of my charges in respect of my services properly rendered and expenses properly incurred for or in connection with the Scottish parliamentary election, held on [], for the return of regional members for the [] region, are correct to the best of my knowledge and belief."

(2) If requested by the Secretary of State, the constituency returning officer, or the regional returning officer, as the case may be, shall provide the Secretary of State with full financial records and receipts relating to any charge contained in an account.

Form of accounts

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

(2) In this regulation the expression "listed item" means—

- (a) a service rendered by a constituency or regional returning officer, and

^(c) Section 29(3) was substituted by the Representation of the People Act 1991 (c.11), section 1(2) and amended by S.I. 1991/1728. It is amended by the Political Parties, Referendums and Elections Act 2000 (c.41) Schedule 21, paragraph 6(3) and is substituted by the Electoral Administration Act 2006 (c.22), section 68, but neither that amendment nor that substitution is yet in force.

(b) an expense incurred by him or her,

which is specified in an order made under section 29(3) and (8A) of the 1983 Act, as applied and modified by article 19 of the 2007 Order, in force at the time of the election to which the charges in the account relate.

DAVID CAIRNS

Parliamentary Under Secretary of State,
Scotland Office,
Department for Constitutional Affairs,

Melville Crescent,
Edinburgh
22 April 2007

NOTES AND FORMS

Overview

The Forms (E Forms are for Constituency Returning Officers and R Forms are for Regional Returning Officers) and guidance in this booklet relate solely to the 2007 Scottish Parliament Election; 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 2007 Election are a significant departure from previous elections. Detailed receipts are **not** to be submitted to the Scotland Office if the account is submitted within 12 months of the election. Full receipts should be submitted for accounts after that period. To meet audit needs, we will be undertaking an assessment of a *minimum* number of accounts; therefore even submission within 12 months may lead to a request for receipts if the *minimum* number of accounts is unlikely to be achieved with late accounts.
2. The Scotland Office and its auditors reserve the right to call in any receipts to support an account.
3. Consequently, Returning Officers (ROs) 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 will 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, ROs should also ensure that invoices show a full breakdown of costs, for example labour charges for DLO work; this will assist later examination of the account and avoid unnecessary work for ROs later on.
4. The Office has also decided – in the interests of reducing administrative time – that it is not necessary to obtain receipts for minor items of expenditure below £10.
5. In a number of areas in this guidance, prior approval, in principle, is required from the Scotland Office before incurring expenditure or making commitments. The Office will be adhering to this approach and ROs are encouraged to contact the Election Team in advance – even 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.

Electronic Counting

6. The introduction of electronic counting (e-counting) of votes in the Scottish Parliament and Local Government Elections in 2007 will create a number of tensions between the funding and accounting arrangements for these elections.
 - a. The Scotland Office will **not** be providing separate funding for e-counting but the Scottish Executive will be providing additional monies towards the costs of e-counting for local government elections;
 - b. The Scottish Executive will be paying for the training (and certain travel and subsistence costs) of people to attend e-counting training courses. The Scotland

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Office will be reimbursing 50% of these costs *directly* to the Executive. Consequently, such costs should **not** be claimed or shown in this account;

- c. In addition, the Scottish Executive will be funding an additional 4% of the costs of local contracts with DRS as a contribution towards "peripheral" costs. The Scotland Office will be reimbursing half of this contribution *directly* to the Executive BUT the value of this reimbursement will be deducted from the final sums due to ROs. In effect, the Scotland Office will reimburse ROs with any excess over the 4% peripheral contribution on a 50:50 basis with the local RO.

For example, assuming actual total peripheral costs of £10,000 and Scottish Executive contribution is £8,000

Actual peripheral costs charged to SO	£5,000
Other expenses	£90,000
Total expenses in the account	£95,000
Less SO direct advance	£90,000
Less SO indirect advance (Assuming Executive 4% contribution: £8,000)	£4,000
Balance due to RO by SO	£1,000

- d. In a number of cases, discounts have been made available to ROs where shared count centres have been created. It is understood that the Scottish Executive will ignore such discounts in calculating the monies to be made available for e-counting. The Scotland Office is unable to follow suit and only the net cost may be reclaimed, subject to the determination.

Forms

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

Form No	Description	Notes
E1 (2007)	Payment of forfeited deposits	<i>Must be submitted within 14 days</i>
E2 (2007)	Summary constituency claim form	
E3 (2007)	Detailed constituency claim form	
E4 (2007)	Payment of bank interest	
E5 (2007)	Equipment	
R1 (2007)	Payment of forfeited deposits	<i>Must be submitted within 14 days</i>
R2 (2007)	Summary regional claim form	
R3 (2007)	Detailed regional claim form	
R4 (2007)	Payment of bank interest	

Notes on Form E1 (2007)

Payment of Forfeited Deposits

Constituency candidates are required to pay a deposit of £500 in order to stand as a candidate at the Scottish Parliament election. This payment is collected and held by the Returning Officer from the point of nomination to the announcement of the result of the poll.

ROs may decide to allow candidates to pay their deposit by credit card or other electronic means; this is a matter for ROs 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 candidate and are not to be deducted from the deposit

If a candidate receives less than 5% of the total vote cast in that constituency they will forfeit their deposit, otherwise the payment is returned to the candidate. The 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: 08464000

Scottish Parliament General Election 2007

Claim in Respect of Constituency Returning Officer's Expenses

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.

Expenditure which is common to more than one constituency should be apportioned equally between all the constituencies. (See guidance notes).

This claim should be signed by the Constituency Returning Officer or a deputy "with full powers" provided that the latter has forwarded a copy of a letter of appointment.

This claim should be completed and returned to the Scotland Office, Finance Section, Election Team, 1 Melville Crescent, Edinburgh, EH3 7HW within 12 months of the election.

Summary of Accounts as set out on attached Forms E3 (2007)	
Constituency(ies)	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
Total	
Less First Advance	
Less Second Advance	
Less any Other Advances	
Less advances for Equipment	
Less SO Contribution Towards Peripheral Costs	
Balance	

Signed.....
Returning Officer

Date

Notes on Form E2 (2007)

Key Points

Constituency Returning Officer

Completion of Form E2 (2007)

Please list the total claim for each constituency for which the Returning Officer holds responsibility. The Returning Officer or a 'deputy with full powers' must sign this E Form and any other paperwork, which the Election Team asks to be certified. ROs 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 80% of the anticipated costs of the election and 100% of the anticipated costs of the contract with DRS with an explanatory letter prior to polling day. The Returning Officer 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 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 Head in Form E3. 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, the Returning Officer should **not** 'round' any figures to whole pounds but should enter the exact amount received.

Equal apportionment of common costs between all the constituencies 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 Returning Officer chooses not to adopt this procedure and continues to base their apportionment on percentage of registered electors within constituencies these should be clearly identifiable within the account.

All accounts should be completed and returned to the Scotland Office within 12 months of the election. If a 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 Returning Officer may submit an interim account e.g. where he/she is 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 refunded to the Scotland Office.

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

GUIDANCE NOTES ON 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

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: 08464000

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 ROs 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 the RO.

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 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

FORM E3 (2007)

Scottish General Parliament Election 2007

County/Burgh Constituency of.....

Claim in Respect of Constituency Returning Officer's Expenses

The total number of Registered Electors qualified to vote in the constituency	
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 Information Officers ³ utilised at the Election	
Number of Standby Presiding Officers ⁴ at the Election	
Number of persons undertaking training was	

Calculation of Constituency Returning Officer's fee (Charges Order Part A (1) - (3) refers).

	£	P
Fee for conducting election (Part A (1))	3,405	00
Fee for combined poll (Part A (2)) (£352 x 60%)	211	20
Fee for recounts (£528 x recounts)		
Reduction for constituencies in excess of three (Part A3 (a) and (b)) (see guidance notes)		
TOTAL		

Calculation of Constituency Returning Officer's expenses (Charges Order Part B and C refers).

Heads B (Staffing) and Heads C (Other) Summary of Disbursements⁵		
	£	P
Returning Officer's Fee Brought Forward		
B1 (1). Payments to Presiding Officers		
B1 (1). Payments to Standby Presiding Officers		
B2 (1). Payments to Poll Clerks		
B3 (1). 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		

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 This is not the same post as described in the guidance under B3 (1)

⁴ That is, the number of standby POs that were not deployed on other duties and therefore only attracted the standby fee.

⁵ The paragraph numbers relate to the relevant regulation numbers in Parts B or C of the Charges Order

GUIDANCE NOTES ON 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

Heads B (Staffing) and Heads C (Other) Summary of Disbursements⁵		
	£	P
count and any clerical or other assistance		
B4. Training fee costs		
B5. Payment of fees to Information Officers		
C1.(a) Travelling expenses of Returning Officer		
C1 (b) Travelling expenses of Officers whose services are placed at RO's disposal		
C1.(c) Travelling expenses of Presiding Officers and Poll Clerks		
C1.(d) Travelling expenses of clerical and other assistants		
C2. Printing and providing ballot papers		
C3. Printing and providing official poll cards		
C4. Printing and providing notices, etc		
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		
C7. Provision of voting compartments or any other furniture necessary for polling stations		
C8. Provision of ballot boxes		
C9. Provision of furniture, equipment, including electronic equipment necessary for the purposes of sorting 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		
Total Expenses		

I certify that the accounts submitted herewith for the purposes of the payment of my charges in respect of my services properly rendered and expenses properly incurred for or in connection with the Scottish parliamentary election, held on, for the return of a constituency member for the constituency and the return of regional members for the region, are correct to the best of my knowledge and belief.

Signed.....
Returning Officer

Date.....

Notes on Form E3 (2007)

Guidance Notes: Claim in Respect of Constituency Returning Officer's Expenses

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 on 26 April.

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

The Scotland Office pays all the VAT on common costs split between the Local Government and Scottish Parliament elections. Therefore, Councils should **not** reclaim VAT from HM Revenue and Custom.

Payments to Constituency Returning Officers (A1 – 3)

When calculating the Constituency Returning Officers fee, for those who have responsibility for more than three constituencies, the appropriate deductions should be totalled and divided equally between all the constituencies.

For example 7 constituencies -

For each constituency exceeding three but not exceeding six ¹⁷	- £ 426.00 x 3
For each constituency exceeding six	- £ 681.00 x 1
TOTAL	- £1,959.00

TOTAL DEDUCTION = £1,959.00 divided by 7 = £279.85 in respect of 6 constituencies
£279.90 in respect of 1 constituency

You will need to ensure that you can calculate this to the exact figure. Therefore, you may have an odd figure for one of the constituencies.

Payments to Depute Returning Officers should be met from the Constituency 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 & C (1) c)

The information presented under this Head should relate to the **Scottish Parliament only**.

¹⁷ That is, excluding Constituencies 1 - 3

The staff costs for this combined election should be split between the Scotland Office and Local Government. For both the Presiding Officers and Poll Clerks, the split is 60% of the costs attributable to the Scotland Office and 40%¹⁸ to Local Government.

The costs associated with the Training Fee should NOT be placed here but under Head B4.

The fees payable to the staff are provided in the Charges Order and the details regarding the division of costs is given in the Secretary of State's Determination. Copies of these documents can be found in this booklet.

Staffing

In recognition of the additional work incurred in the polling station due to the complexity of the Scottish Parliament Election combined with the Local Government Election, you may employ Information Officer(s). The decisions on how many Information Officers are needed, and the individual fee to be paid, is a matter for individual ROs, subject to the maximum fee prescribed in the Charges Order.

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. However, provision is now made in the Charges Order for fees to standby Presiding Officers. The fee level and number of such POs in any constituency is a matter for the RO bearing in mind local circumstances BUT a standby PO should not be paid both the standby fee and the PO fee if he/she is deployed in that role on the day of the election.

Calculation of Fees

Using the Part B of the Charges Order 2007, the following fees (and calculations) are applicable:

Please show the Scottish Parliament costs only.

If you are operating a polling station that relates only to the Scottish Parliament election, then you are entitled to claim the full fee *excluding* the payment for combination. Please indicate clearly on the relevant paperwork where/when this has occurred.

The training fee should be shown under Head B4. Further information regarding training is given under that Head.

B3 (1): Payment to Persons (including companies) 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:

We are able to pay the full costs of expenditure relevant to this Head. However, this is a restricted Head, which means that there is a maximum limit to the amount of money that can be spent at this Head. Our calculation is based on the corresponding figures in the Charges Order.

¹⁸ This share is different to that agreed for e-counting which is 50:50

It is understood that some ROs have contracted with private companies for all or part of the preparation and issue postal votes and ballot papers etc. All costs associated with the postal votes – whether in-house or contracted – should be shown here; any in-house costs should not be shown under Part C.

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 Returning Officer should be paid from the ROs fee. However, if monies are unspent from the aggregate prescribed fees available under the B3 Head, then this can be redeployed

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 Officer¹⁹ is permitted to assist the Returning Officer in each constituency.

Catering expenses at the count should be presented at this Head. Please note these costs should be for light refreshments only. These costs, however, will 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 Returning Officer (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 Electoral Registration Officer's costs will be accepted providing that they are for work that is undertaken outwith their normal working hours.

Payment in respect of reserve staff cannot be accepted except standby presiding officers under B1 (1)

B4: The Maximum Recoverable Amount for a Constituency Returning Officer's Expenses in Paying Each Presiding Officer, Each Poll Clerk, Information Officers 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/Information Officer/count staff. However, this fee includes all costs associated with the provision of such training, such as hire of facilities. The Secretary of State does 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 RO to determine, as is the fee to be paid to each person to attend such training within the prescribed limit.

¹⁹ This position is not the same as "information officer" described in the Charges Order

The Electoral Commission will now produce training materials.

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

All costs incurred under this Head for combined tasks are subject to a 50:50 split between Scotland Office and Local Government as per the Secretary of State's determination.

The Election Team require that only costs associated with the Scottish Parliament are shown.

The Scotland Office has allowed the payment of parking fees at the count venue for the 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 an overnight subsistence claim. Reasonable dinner costs will also be met (as part of the overnight subsistence) *but only for staff that actually stayed overnight.*

C 1(c) Travel and Subsistence to Presiding Officers, Polling Clerks and Information Officers

KEY POINTS:

Travelling expenses are subject to a 50:50 split between the Scotland Office and Local Government. The only exception is where 100% of the costs will be met for staff members who are employed on Scottish Parliament work only.

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. 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 except for T&S relating to e-counting training where expenses over 30 miles should be charged to the Scottish Executive as part of the e-counting project. **Such expenses should not be charged or shown in this account.**

C2: Expenses in Printing or Otherwise Producing the Ballot Papers

KEY POINTS:

It is not anticipated that any costs will be charged to this Head as these costs are part of the contract with DRS and therefore subsumed within the invoice from that Company that will be shown under C9. The invoice should however be split 50:50 between the Scottish Parliament and Local Government Elections.

The Scotland Office does not require the invoice to be allocated to this Head.

C3: Expenses 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 2007

KEY POINTS:

All costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination.

Poll cards - computer generated programming and printing costs should be presented at this Head. Any costs associated with manual checking/sorting of poll cards should be placed under Head B3.

Hand delivery of the poll cards should also be placed at this Head and not at Head C11. Hand delivery of poll cards must not exceed the costs of posting by Royal Mail. *If you wish to deliver poll cards by hand, please contact the Election Team for costs.*

Any costs associated with manual checking/sorting of poll cards should be placed under Head B3.

C4: Expenses in the Printing or Otherwise Producing, and Where Appropriate, Publishing Notices and Other Documents Required by the 2007 Order

KEY POINTS:

All costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination.

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

Street bills used at the polling stations will be considered 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 ROs 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 Head. If you obtain a single invoice for both Local Government and Scottish Parliament papers please split, 50:50; if, however, you have actual costs for the different papers then please only show the Scottish Parliament costs.

The Scottish Parliament Election Rules 2007 require that the Returning Officer must provide a device to allow voters with disabilities to vote independently. The Scotland Office has paid directly for the tactile voting device. Local authorities are responsible for their share of these costs. A letter will be issued under separate cover to each Returning Officer with details of respective costs and instructions as to refund payable. Please include the invoice received from OPT Technologies in this Form. In addition please ensure that the same figure has been recorded as advance on the E2 (2007) Form. This is to ensure that the claim represents the true costs associated with the Scottish Parliament election. **STILL UNRESOLVED**

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

KEY POINTS:

All costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination.

Please ensure that you only show the costs associated with the Scottish Parliament Election.

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

Loss of income

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 allowed costs associated with the hire of portacabins for use as polling places. Prior consultation with the Election Team is required. The Returning Officer needs to have information to show value for money and 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.

C6: Expenses in Adapting Any Building or Room and in Restoring it to a Fit Condition for its Normal Use

KEY POINTS:

E- counting costs will figure prominently under this Head. The points made in [Electronic Counting](#)

in the Overview should be particularly noted. All costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination.

The costs contained at this Head should relate only to the setting-up/restoration costs. Transportation/conveyancing costs should be presented at Head C10.

We will pay 50% of 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 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 has been allowed.

The hire of rooms for training purposes is subsumed within the aggregate training fees prescribed in Head C4 and may not be claimed separately²⁰.

COUNT VENUE ONLY

KEY POINTS:

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)

KEY POINTS:

We will assume that best value has been obtained when in-house services have been used; therefore three quotes are not required.

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

If the costs involved are greater than £1,000 (excluding VAT) and you are **not** using in-house services then you should adopt the following procedures:

²⁰ The cost of rooms for the e-counting training is a matter, initially, for the Scottish Executive and costs should not figure in this account.

GUIDANCE NOTES ON 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

- As normal when purchasing/hiring/repairing election equipment, please contact us to request the paperwork in order to submit three quotes and consult with our Office prior to purchase.
- The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one would be preferred.
- The RO 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 Returning Officer, that any payment for election equipment/voting compartments etc which has been reimbursed by the Scotland Office has been included. You should also show these costs within the relevant Head in Form E3 (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.

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 2007 Elections will be in relation to the Scottish Parliament only. Therefore, we are able to accept the full costs of the items that are appropriate to this Head.

C8: Expenses in the Provision of the Ballot Boxes

KEY POINTS:

It is not anticipated that any costs will be charged to this Head as these costs are part of the contract with DRS and therefore subsumed within the invoice from that Company that will be shown under C9. The invoice should however be split 50:50 between the Scottish Parliament and Local Government Elections. The Scotland Office does not require the invoice to be allocated to this Head.

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

KEY POINTS:

The invoices from DRS for the provision of e-counting should be charged to this Head. As agreed, the Scotland Office will meet 50% of such invoices.

We assume that best value has been obtained when in-house services have been used therefore three quotes are not required.

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

If the costs involved are greater than £1,000 (excluding VAT) and you are **not** using in-house services then you should adopt the following procedures:

- As normal when purchasing/hiring/repairing election equipment, please contact us to request the paperwork in order to submit three quotes and consult with our Office prior to purchase.
- The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one would be preferred.
- The RO 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 Returning Officer, 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 Head in the Form E3. 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.

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

KEY POINTS:

All costs incurred under this Head for combined tasks are subject to a 60:40 split between the Scotland Office and Local Government as per the Secretary of State's determination. **Please ensure that you only show the costs associated with the Scottish Parliament.**

We assume that best value has been obtained when in-house services have been used therefore three quotes are not required.

If the costs involved are greater than £1,000 (excluding VAT) and you are **not** using in-house services then you should adopt the following procedures:

- As normal when purchasing/hiring/repairing election equipment, please contact us to request the paperwork in order to submit three quotes and consult with our Office prior to purchase.
- The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one would be preferred.

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

Where a purchase is greater than £1,000 (excl VAT), the RO 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

KEY POINTS:

All costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination. **Please ensure that you only show the costs associated with the Scottish Parliament.**

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 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 £400 in total for miscellaneous photocopying, postage and stationery charges, which were produced in-house.

We will pay 50% of 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 Head 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 of the Returning Officer's fee should be shown under this Head. If the 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 ROs normal Scottish Parliament fee and 60% of the combination fee.

ROs 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 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.

Payments associated with the hire/purchase of flowers/backdrops for the stage at the count. These costs will be refused for the reasons given above.

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.

Storage costs for election equipment cannot be accepted.

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

KEY POINTS:

All common costs incurred under this Head for combined tasks are subject to a 50:50 split between the Scotland Office and Local Government as per the Secretary of State's determination. **Please ensure that you only show the costs associated with the Scottish Parliament.**

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 Head. If the costs relate solely to cover at the Scottish Parliament count then the full costs can be claimed. 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.

2007 Scottish General Parliament Election

Bank Interest Accrued on Election Account

Notes:

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

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 was..... which can be apportioned as specified below.

Constituency	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	

SECTION 2: Nil Return

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

Signed.....
Returning Officer

Date

FORM E4 (2007)

Notes on Payment of Bank Interest Accrued on Election Account

Payment of Bank Interest

ROs can choose which type of bank account they wish to deposit the advances paid by the Scotland Office for the 2007 election.

If the 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.

On the E4 Form in section 1, you are asked to show the interest arising for each constituency for which the Returning Officer holds responsibility. This information can be shown in two ways, in some accounts there will be a single figure split equally for the number of constituencies. The other option is to show interest arising for each constituency when two or more different bank accounts are used.

If the Returning Officer chooses to use a non-interest bearing account then he/she will need to submit a nil return. This is on section 2 of the E4 Form.

The Returning Officer is obliged to sign the E4 Form 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 in conjunction with any surplus advances. The repayment of the various types of income to HM Treasury occurs over a period of time.

Scottish General Parliament Election 2007

Constituency/Region of.....

List of Election Equipment Purchased/Repaired

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 -			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£
			YES / NO	£

Did the Council receive any advances from the Scotland Office for purchasing any equipment?

YES / NO

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

Amount advanced: £.....

Have you reclaimed the VAT through your Local Authority?

YES / NO

Signed.....
Returning Officer

Date.....

Notes on Equipment

It is assumed that equipment purchased from DRS for e-counting will be disposable and should not therefore be included on this Form.

Payment of Forfeited Deposits

Registered parties with a nominated list for the regional contest and individual candidates for return as a regional member are required to pay a deposit of £500 in order to stand at the Scottish Parliament election. This payment is collected and held by the Returning Officer from the point of nomination to the announcement of the result of the poll.

ROs may decide to allow candidates to pay their deposit by credit card or other electronic means; this is a matter for ROs 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 candidate and are *not* to be deducted from the deposit.

If a registered party or individual candidate receives less than 5% of the total vote cast in that region, they will forfeit their deposit, otherwise the deposit is returned to the candidate. The Returning Officer is responsible for forwarding all forfeited regional 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.

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: 08464000

Scottish General Parliament Election 2007

Claim in Respect of Regional Returning Officer's Expenses

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.

The Regional Returning Officer (RRO) or a deputy "with full powers" should sign this account provided that a copy of a letter of appointment has been forwarded by the RRO.

This claim should be completed and returned to the Scotland Office, Finance Section, Election Team, 1 Melville Crescent, Edinburgh, EH3 7HW within 12 months of the election.

Summary of Accounts as set out on attached Forms R3

Region	Amount
Total	
Less First Advance	
Less Second Advance	
Less Any Other Advances	
Balance	

Signed.....

Regional Returning Officer

Date

Notes on Form R2 (2007)

KEY POINTS

Regional Returning Officer

Completion of Form R2 (2007)

Please list the total claim for each region for which the Regional Returning Officer holds responsibility. The Regional Returning Officer or a 'deputy with full powers' must sign this R2 (2007) Form and any other paperwork, which the Election Team asks to be certified. Regional Returning Officers 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 80% of the anticipated costs of the election with an explanatory letter prior to polling day. The RO 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 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 Head in Form R3 (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.

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

All accounts should be completed and returned to the Scotland Office within 12 months of the election. If a 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 Returning Officer may submit an interim account e.g. where he/she is 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 refunded to the Scotland Office.

On completion of the calculations, if there is a balance owing to the Returning Officer, 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

GUIDANCE NOTES ON 2007 SCOTTISH PARLIAMENT ELECTION ACCOUNTS

A/c Name: Scottish Parliamentary 2007 Election
A/c Number: 08464000

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 ROs 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 the RO.

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.

Scottish Parliament General Election 2007

Region of.....

Claim in Respect of Regional Returning Officer's Expenses

1. The total number of Registered Electors qualified to vote in the above named region was

2. Regional Returning Officer

Fee for conducting election	£
-----------------------------	---

3.

Summary of Disbursement of Staffing and Other Costs		
	£	P
Regional Returning Officer's fee brought forward		
4 (b) Payment to persons employed with the calculation of regional figures and the allocation of regional seats		
4 (c) Travelling expenses of Regional Returning Officer and staff		
4 (d) Printing and providing ballot papers		
4 (e) Printing and providing notices and other documents		
4 (f) Stationery, postage, telephone and miscellaneous costs.		

I certify that the accounts submitted herewith for the purposes of the payment of my charges in respect of my services properly rendered and expenses properly incurred for on in connection with the Scottish parliamentary election, held on, for the return of regional members for theregion, are correct to the best of my knowledge and belief.

Signed.....
Regional Returning Officer

Date

Notes on Form R3 (2007)

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

The number of registered electors should be taken from the register used for this election, i.e. the register published by the Electoral Registration Officer on 26 April.

There is a fixed maximum fee available for the services of the Regional Returning Officer in conducting the general election and discharging his duties. The fee is £614 as provided within the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007.

4 (b) : Payments to Persons Employed in Connection with the Calculation of Regional Figures for the Purpose of Section 7 of the Scotland Act 1998 and the Allocation of Seats to Regional Members Under Section 8 of that Act

Payments to Depute Returning Officers must come from the Returning Officer's fee. This is a restricted Head, which means that there is a maximum limit to the amount of money that can be spent at this Head. The fixed maximum fee available for the expenses of the Regional Returning Officer in respect of the payment of persons employed in connection with the calculation of the regional seats is £491 as provided within the Charges Order 2007.

4 (c): Travelling and Overnight Subsistence Expenses of the Regional Returning Officer; or Any Person Placed at the Regional Returning Officer's Disposal Under Article 16(2) of the 2007 Order; or Any Clerical or Other Assistants Employed by the Regional Returning Officer

Within certain claims, the Scotland Office has allowed expenditure in respect of an overnight subsistence claim. 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. The current travelling expenses used by the Scotland Office are:

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

4 (d) and (e): Expenses of a Regional Returning Officer in Printing or Otherwise Producing the Ballot Papers and Printing or Otherwise Producing, and where Appropriate Publishing Notices and Other Documents as Required by the 2007 Order

We will assume that best value has been obtained when in-house services have been used. Therefore, three quotes are not required.

If the costs involved are greater than £1,000 (excluding VAT) and you are **not** using in-house services then you should adopt the following procedures:

- As normal when purchasing/hiring/repairing election equipment, please contact us to request the paperwork in order to submit three quotes and consult with our Office prior to purchase.
- The cheapest quote should normally be chosen; an explanation should be submitted where a more expensive one would be preferred.

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

Where a purchase is greater than £1,000 (excl VAT), the RO 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 Returning Officer, that you include any monies paid under this Head. You should also show these costs within the relevant Head 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.

4(f): Expenses of the Regional Returning Officer in the Provision of Stationery and Writing Implements and in Postage, Telephone and Bank Charges and Other Miscellaneous Items

Call charges for mobile phones should be presented at this Head.

Overprinting of envelopes should be placed under this Head.

ROs 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.

Scottish Parliament Election 2007

PAYMENT OF BANK INTEREST ACCRUED ON REGIONAL ELECTION ACCOUNT

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

Regional Returning Officers are requested to separately surrender bank interest accrued on account

SECTION 1: Summary of Bank Interest

The bank interest accrued on my bank account is

Region	Amount

SECTION 2: Nil Return

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

Signed.....

Regional Returning Officer

Date

Notes on Form R4 (2007)

Payment of Bank Interest

Regional Returning Officers (ROs) can choose which type of bank account they wish to deposit the advances paid by the Scotland Office for the 2007 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.

On the R3 Form in section 1, the Regional Returning Officer is asked to show the region for which he/she holds responsibility.

If the Regional Returning Officer chooses to use a non-interest bearing account then he/she will need to submit a nil return. This is on section 2 of the R4 Form.

The Regional Returning Officer is obliged to sign the R4 Form 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.