

ES20 Manage election/referendum finance

Unit Summary

What is the unit about?

This unit is intended to complement the more generic aspects of financial management covered within Unit E1 (from Management and Leadership). It focuses on the specific aspects of making payments to others (e.g. for facilities, materials and accommodation) and on preparing election/referendum accounts.

Who is the unit for?

This unit is appropriate to the work of Returning Officers, Acting Returning Officers, Deputy Returning Officers, Chief Electoral Officers and other 'proper officers'.

Links with other units

This unit links with following unit:

- E1 – Manage a budget

Scope of the unit

This unit covers managing finance for the following types of **elections/referendums**:

- UK Parliamentary elections
- European Parliamentary elections
- Local government elections
- Mayor of London and London Assembly elections
- Mayoral elections
- Welsh Assembly elections
- Scottish Parliamentary elections
- Northern Ireland Assembly elections
- Referendums at local, regional and national level
- Other issue-based voting events e.g. Parish Polls, Community Polls

This unit covers making **payments** for the following:

- Staff
- Facilities
- Materials
- Accommodation
- Transport
- Miscellaneous items

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Outcomes of Effective Performance

Making payments to others

1. recognise and work within imposed budgetary constraints
2. develop an efficient system to identify the range of recipients for **payments**, the amounts they are due, and the timescales within which they should be paid
3. determine which costs are recoverable and which costs are non-recoverable before making any payments
4. seek prior approval for payments from the appropriate source where necessary
5. make accurate and timely **payments** to recipients using an appropriate payment method
6. ensure that all legal and statutory requirements regarding payment of tax and maintenance of **payment** and tax records are observed
7. adhere to requirements regarding confidentiality and freedom of information regarding payments to others

Preparing election/referendum accounts

You must be able to:

8. collate all the information required for **election/referendum** accounts and store it safely and securely
9. seek advice from the appropriate sources when it is necessary to confirm what expenses can and cannot be included within **election/referendum** accounts
10. prepare complete and accurate **election/referendum** accounts and submit them to the appropriate body within statutory timescales
11. adhere to requirements for confidentiality and freedom of information regarding election/referendum accounts

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Knowledge and understanding

You need to know and understand the following:

Legislation, policy and practice

- K1. relevant legislation, codes of practice and guidance relating to managing election/referendum finance
- K2. your organisational policies and procedures relating to managing election/referendum finance
- K3. your role, responsibilities and authority relating to managing election/referendum finance
- K4. the financial management requirements for different types of elections/referendums

Making payments to others

- K5. how to develop an efficient system to identify the range of recipients for payments, the amounts they are due, and the timescales within which they should be paid
- K6. how to distinguish between recoverable and non-recoverable costs
- K7. the situations in which it may be necessary to seek prior approval for payments; the source(s) from which approval should be obtained
- K8. the importance of making accurate and timely payments to recipients
- K9. the range of different payment methods that may be used (e.g. cheque, BACS), and their strengths and drawbacks
- K10. the importance of complying with all legal and statutory requirements regarding payment of tax and maintenance of payment and tax records
- K11. the importance of adhering to requirements for confidentiality and freedom and information regarding payments to others; what information can be made public

Preparing election/referendum accounts

- K12. the information required in order to prepare election/referendum accounts; the importance of storing this safely and securely
- K13. sources of advice regarding those expenses that can and cannot be included within election/referendum accounts
- K14. how to prepare complete and accurate election/referendum accounts; the potential consequences of producing incomplete or inaccurate accounts
- K15. when and how to submit election/referendum accounts; the body to which election/referendum accounts must be submitted
- K16. the importance of adhering to requirements for confidentiality and freedom and information regarding election/referendum accounts; what information can be made public