

Explanatory Memorandum to the Senedd Cymru (Returning Officers' Accounts) Order 2026

This Explanatory Memorandum has been prepared by the Elections Division and is laid before Senedd Cymru in conjunction with the above subordinate legislation and in accordance with Standing Order 27.1.

Cabinet Secretary's Declaration

In my view, this Explanatory Memorandum gives a fair and reasonable view of the expected impact of the Senedd Cymru (Returning Officers' Accounts) Order 2026.

Jayne Bryant MS
Cabinet Secretary for Housing and Local Government

10 March 2026

PART 1

1. Description

- 1.1 The Senedd Cymru (Returning Officers' Accounts) Order 2026 ('the Accounts Order') will set out how Returning Officers (ROs) should prepare and submit their accounts to the Welsh Ministers in respect of the 2026 Senedd Cymru election. The Accounts Order also sets the timeframe for submission of the accounts.
- 1.2 The Accounts Order will be accompanied by the Senedd Cymru (Returning Officers' Charges) Order 2026 ('the Charges Order'). The Charges Order sets out the maximum recoverable amounts ROs can recover in respect of expenses incurred for a Senedd election.

2. Matters of special interest to the Legislation, Justice and Constitution Committee

- 2.1 None.

3. Legislative background

- 3.1 The Accounts Order is made under article 23(4)(d), (6)(a) and (11) of the Senedd Cymru (Representation of the People) Order 2025 ("the Conduct Order").
- 3.2 Article 23(1) and (2) of the Conduct Order sets out that ROs are entitled to recover their charges in respect of expenses incurred and, on behalf of electoral administrators, charges in respect of services rendered. In both cases the charges must be incurred/rendered for, or in connection with, a Senedd election where such charges were necessarily incurred for the efficient and effective conduct of the election.
- 3.3 Under article 23(4)(d) of the Conduct Order the Welsh Ministers must, by order, make provision as to the time when, and the manner and form in which, accounts are to be submitted to the Welsh Ministers for payment of such charges.
- 3.4 This power is exercisable by statutory instrument and is not subject to any Senedd procedure, however, although the Charges Order does not follow a Senedd procedure, it is still required to be laid before Senedd Cymru under section 37F of the Legislation (Wales) Act 2019.
- 3.5 The Order refers to the "principal accounting officer". This has the meaning given in section 129(6) and (7) of the Government of Wales Act 2006. The principal accounting officer has responsibility for ensuring that the Welsh Government's money and resources are used effectively and properly.

3.6 The Charges Order has specified the maximum amount recoverable in respect of each Senedd constituency, under the requirement, set out in article 23(4)(a), (b) and (c) of the Conduct Order, that the Welsh Ministers must specify such amounts by Order.

4. Purpose and intended effect of the legislation

4.1 The intended effect of the Accounts Order is to provide for how, and the timeframe in which, accounts are to be submitted to the Welsh Ministers, in connection with the conduct of the Senedd elections. The Accounts Order will apply to the Senedd Election which is due to be held on 7 May 2026.

4.2 Each RO is required to submit a set of accounts for each constituency for which they are responsible. An account, and its supporting documentation, must be returned to the Welsh Ministers within six months of the date of the Senedd election to which the account refers.

4.3 Where an RO is unable to submit a complete account during the six-month period following the date of the relevant election, they may submit an incomplete account. An incomplete account must be accompanied by a statement, setting out the reasons for submitting an incomplete account and the date by which a complete account will be provided to the Welsh Ministers. This date must be no later than the 31 December in the year in which the Senedd Election to which the account relates takes place.

4.4 The principal accounting officer may require the RO to submit a complete account by an earlier date than the date proposed by the RO.

4.5 ROs can request further funding, above the maximum amounts set out in the Charges Order, by submitting a full explanation and cost breakdown to the Welsh Ministers for consideration. Each request for additional funding will be considered on a case-by-case basis according to the information provided.

4.6 Where additional funding is provided by the Welsh Ministers, the RO will need to supply the relevant account and supporting documentation within 4 months of the date of the Senedd election to which the account relates.

5. Consultation

5.1 ROs were consulted on the Accounts Order, in particular on any changes that could be made to improve how expenditure is accounted for in a way that is proportionate and reflects the need to evidence good use of public money.

5.2 No comments were received.

6. Regulatory Impact Assessment (RIA)

6.1 The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments (RIA) was considered in relation to the Accounts Order. As a result, it was not considered necessary to carry out a RIA as to the likely costs and benefits of complying with the Accounts Order because it falls within a list of exceptions set out at 3.2 of the Code. The Accounts Order makes technical amendments to legislation and does not alter the policy impact in any way.

7. Other impacts

7.1 A full Integrated Impact Assessment was carried out on the impact of the Charges Order and associated Accounts Order.

7.2 Section 1 and Section 8 of the Welsh Government's Integrated Impact Assessment for the Accounts Order are available on the Welsh Government website.