



Ministry of Housing,
Communities &
Local Government

Expenses Guidance for Returning Officers

March 2026

Elections Funding Team
Elections Directorate
Ministry of Housing, Communities & Local Government

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Expenses Guidance for Returning Officers

Introduction

This guidance relates to the reimbursement of expenditure incurred by statutorily independent Returning Officers (ROs) in relation to polls where the UK Government-held Consolidated Fund is the funding source.

The monies that can be reimbursed are set out in legislation and reimbursement is on the basis that expenditure was ‘necessary for the efficient and effective running of the poll’.

The law provides that where an election takes place, but a poll is not run because there are less than two candidates for each or any seat being competed, a set sum is payable to the relevant RO.

The Consolidated Fund is public money and as such needs to be accounted for properly and accurately.

As ROs are statutorily independent, the Elections Claims Unit (based in Norwich) undertakes the role of ensuring this is done on behalf of His Majesty’s Treasury (HMT). The National Audit Office (NAO) also undertakes random sampling each year to ensure that the scrutiny of claims is being undertaken correctly.

Failure to properly account for public monies is a breach of statutory duty for a RO.

HMT and NAO require the relevant Government Department dealing with statutory elections (currently MHCLG) to effectively manage the monies provided to support ROs to run polls. A failure to do so means that MHCLG would be at fault and that its overall accounts could be ‘qualified’ for failure to effectively account for the expenditure.

Guidance has been developed over the past decade to assist ROs with effective use of the monies and to make clear where expenditure cannot be reimbursed. The guidance aims to support an effective understanding of the legislation and also work towards providing certainty and consistency of approach with regard to reimbursement – as has been requested by ROs and their teams over many years.

It is strongly recommended that each RO, and anyone with delegated authority to incur expenditure on their behalf, should read and understand this guidance.

1.1 1.1 Legislative Background

The legislative framework for how UK Parliamentary and Police and Crime Commissioner elections are funded has been set out in full in Appendix A.

We recommend Returning Officers read the contents of Appendix A as it provides the basis for what is included in the guidance that follows.

1.2 Returning Officers and Deputy Returning Officers

1.2.1 UK Parliamentary Elections

Acting Returning Officer (England and Wales) and Returning Officer (Scotland) personal responsibility for accounts

As set out in section 28 of the 1983 Act, the Acting Returning Officer in England and Wales is either the registration officer designated by the Council, or the registration officer designated by the Secretary of State in the Order referred to above.¹ An Acting Returning Officer has all the powers, obligations, rights and liabilities of a Returning Officer. They perform all the duties of the Returning Officer (except those mentioned above which have been reserved or not delegated) including in relation to expenses.

Acting Returning Officers (AROs) in England and Wales and Returning Officers (ROs) in Scotland can recover their charges for services necessarily rendered and expenses necessarily incurred for or in connection with the elections. This is set out in section 29 of the 1983 Act.²

AROs in England and Wales and ROs in Scotland are also personally responsible for all the expenditure incurred for the purposes of conducting the election in their constituencies. Although Electoral Service Managers (ESMs), deputies or other staff may assist with preparing the accounts, responsibility for ensuring that the accounts are complete, legitimate, properly presented and auditable rests ultimately with the ARO in England and Wales or the RO in Scotland. This responsibility includes signing off the accounts personally.

Therefore, ROs must ensure all parts of the claim meet with their approval before submission to the Election Claims Unit (ECU). We may still contact ROs/AROs directly about particular costs to determine whether they were necessarily and reasonably incurred. These observations will be sent before we can decide on the final amount to be reimbursed. In such instances, the ARO or RO should respond in a timely fashion and provide further information to assist with the scrutiny of the claim, otherwise settlement of a claim could be delayed.

Please note, all financial evidence must be retained for six years even if not requested by the ECU, as the National Audit Office (NAO) can ask for these at any point in time. Returning Officers will be required to submit all available evidence as part of their claim once the new digital system goes live. This will ensure that all the necessary evidence is available to both the ECU for the scrutiny of the claims and NAO for their annual audits.

[Note - In this guidance, the terms Returning Officer and RO also encompasses Acting Returning Officer / ARO, unless the specified context indicates otherwise.]

¹ <https://www.legislation.gov.uk/ukpga/1983/2/section/28>

² <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

1.2.2 The Returning Officer's use of existing resources

The funding regime is predicated on an expectation that local authorities support ROs to deliver polls using existing resources at local government level, as this provides a ready-made infrastructure for the delivery of electoral events.

For example, in Scotland, where registration duties are generally separated out from the local authority and therefore there are no standing election teams for the RO to call on, the legislation specifically makes it clear that local authorities in Scotland must put their resources at the disposal of the RO for the conduct of the elections³. The same applies for the conduct of PCC elections in England and Wales as set out in existing PCC legislation⁴ as some of the local authorities involved in each Police Area will be ones for which the PARO is not an officer of the authority.

1.3 Police and Crime Commissioner Elections

Police Area Returning Officer (PARO) and Local Returning Officer (LRO) personal responsibility for accounts

Section 3 of the Police and Crime Commissioner Elections (Functions of Returning Officers) Regulations 2012, provides that it is the general duty of each Police Area Returning Officer (PARO) and relevant Local Returning Officer (LRO) to do whatever things are necessary for conducting a PCC election in the police area or voting area for which the officer acts.⁵ As such, PAROs and LROs are personally responsible for the expenditure incurred for the purpose of conducting the election in the area for which they act.

Section 55 of the Police Reform and Social Responsibility Act 2011 sets out that they may claim under the Consolidated Fund for expenditure that was reasonable and necessary for the efficient and effective running of the poll.⁶ Although Electoral Services Managers (ESMs), deputies or other staff may prepare the accounts, responsibility for ensuring the accounts are complete, legitimate, properly presented and auditable rests with the PARO/LRO.

Therefore PAROs/LROs must ensure all parts of the claim meet with their approval before submission to the ECU. We may still contact PAROs/LROs directly about particular costs to determine whether they were necessarily and reasonably incurred. These 'observations' will be sent before we can decide on the final amount to be reimbursed. In such instances, PAROs/LROs should respond in a timely fashion and provide further information to assist with the scrutiny of the claim, otherwise settlement of a claim could be delayed.

³ Representation of the People Act 1983, section 25 (2)

<https://www.legislation.gov.uk/ukpga/1983/2/section/25>

⁴ Police Reform and Social Responsibility Act 2011, section 54 (4)

<https://www.legislation.gov.uk/ukpga/2011/13/section/54/enacted>

⁵ <https://www.legislation.gov.uk/uksi/2012/1918/regulation/3/made>

The duties of the PARO and the LRO are also set out in more detail in schedule 3 of the Police and Crime Commissioner Elections Regulations 2012. For further information on these duties, please refer to these Regulations, and to schedule 3 in particular. <https://www.legislation.gov.uk/uksi/2012/1917/schedule/3/made>

⁶ <https://www.legislation.gov.uk/ukpga/2011/13/section/55/enacted>

Please note all financial evidence must be retained for six years even if not requested by the ECU as the NAO can ask for these at any point in time.

1.4 UK Parliamentary and Police and Crime Commissioner Elections

1.4.1 Returning Officer Fee

It is the RO's general duty at a UK Parliamentary or Police and Crime Commissioner election to do all such acts and things as may be necessary to effectively conduct the election. In return for effectively performing this role, and for holding personal responsibility for the conduct of the election, the RO will receive a fee for their services as set out in the relevant Charges Order.

The fee for RO's services is calculated at a rate of £475 per 10,000 electors. Where this amount would be less than £2,500, a 'floor' of £2,500 has been set to recognise that some level of work is required, regardless of the size of the electorate.

1.4.2 RO Fees for Combined Elections

When there is a poll combined with a UK Parliamentary or Police and Crime Commissioner election the RO fee will be increased in recognition of the increased complexity involved in administering more than one election at the same time. Local authorities can make their own determination as to any uplift they may wish to make for their local authority polls.

[Note - Parish elections are excluded from any RO fee calculations where they are held in combination with PCC or UK parliamentary elections because of the uncertainty of polls taking place in parish elections. This is a long-standing position agreed with SOLACE and the AEA.]

1.4.3 Deputies and authorised signatories

It is recognised ROs may wish to appoint deputies (deputes in Scotland) to act on their behalf. For UK Parliamentary elections, there is provision, in section 28 of the 1983 Act, for the appointment of deputies who can also be given delegated powers to sign documents instead and on behalf of ROs, should those officers be unavailable.⁷

For Police and Crime Commissioner elections, section 5 of the Police and Crime Commissioner Elections Regulations 2012 similarly sets out that PAROs and LROs may appoint deputies to discharge any or all the officer's functions, on the condition that this appointment must be in writing.⁸

⁷ <https://www.legislation.gov.uk/ukpga/1983/2/section/28>

⁸ <https://www.legislation.gov.uk/uksi/2012/1918/regulation/5/made>

Deputies who are given responsibility for covering the entire range of the RO's duties are referred to as "deputies with full powers". Other deputies may be given limited powers to exercise responsibility over specifically identified areas or functions. The ECU will accept documents signed by deputies only when they have been notified of their appointment and identity in advance.

To notify the ECU of deputies, ROs must submit electronically:

- Duly completed Form B, or the relevant form applicable at the time.
- Specimen signatures against which subsequent signatures can be checked and;
- A copy of their letter of appointment signed by the relevant RO.

If the RO does decide to appoint a deputy, they should notify us after the appointment, but before the submission of any documents to the ECU that have been signed by deputies.

In general, it is preferable for the use of such deputies to be restricted both as to function and to number. Their specific functions and the extent of the delegation should also be made clear when they are appointed. This ensures ROs are fully engaged in the preparation and submission of their accounts and cognisant of their progress and content. It also establishes a clear and verifiable audit trail back to the responsible officer and lessens the risk of misunderstanding.

In line with this, we would generally expect the relevant RO to sign documents personally where possible.

1.4.4 Deputy Returning Officer (DRO) Fee

There is no specific fee for DROs for any polls funded from the Consolidated Fund. The funding review highlighted several instances where claims have been submitted in respect of "DRO fees". Please note there is no provision for this in the Charges Order or elsewhere in legislation.

ROs are able to allocate some or all of their own fees to deputies but will not receive any further contribution over and above this amount for a fee for deputies. Any responsibilities delegated from the RO to a DRO should be paid for from the RO fee and cannot be claimed back as an additional staff cost.

1.5 Funding Model

1.5.1 The Funding Model

In advance of national polls, MHCLG calculates the level of funding necessary for their effective conduct in Great Britain. For UK Parliamentary elections, MHCLG calculates the funding for all constituencies in England, Scotland and Wales. Northern Ireland Office (NIO) calculates the level of funding necessary for the effective conduct of UK Parliamentary

elections in Northern Ireland. For Police and Crime Commissioner elections, MHCLG calculates the funding for voting areas in England and Wales.

Currently, funding for UK Parliamentary and PCC elections is calculated by taking the settled expenditure incurred by each constituency or voting area at the previous poll of the same type. This figure is then updated to take account variables such as price inflation, changes in the size of the electorate, number of postal voters, changes to Royal Mail charges and changes in the degree of poll combination.

MHCLG then agrees the projected costs with HM Treasury so that funding can be made available from the Consolidated Fund.

This calculation is based on scheduled polls only. Unscheduled polls (e.g. by-elections) do not affect the original apportionment, however, there is more likelihood of local level by-elections than for UK Parliamentary or PCCs and so retaining it at scheduled election level is tilted to the benefit of local authorities in general.

1.5.2 The Funding Model Post Boundary Changes

UK Parliamentary constituencies were reviewed by the Boundary Commissions for England, Scotland, Wales and Northern Ireland, and these changes were implemented in November 2023 via *The Parliamentary Constituencies Order 2023*⁹.

For UK Parliamentary elections, the funding model relies on using the previous settled costs incurred by a constituency as the basis for the costs required for the next election. However, when the boundaries change, previous constituencies will no longer be comparable to the new constituencies. They will differ in factors such as geography and electorate, and these changes will need to be reflected in the sum of monies allocated for the efficient and effective conduct of the poll.

As a result, for the first UK Parliamentary election following the boundary changes, a slightly different model – the proportionate allocation model – will be used to allocate funding for constituencies in England, Scotland and Wales. NIO will be responsible for estimating the funding allocations for Northern Ireland.

The proportionate allocation model works in two stages. Firstly, it will use the current funding model to calculate the cost of the UK Parliamentary election in each constituency in Great Britain, as if no boundary changes had occurred.

Funding will then be reallocated to the new constituencies in a way that is proportionate to the movement of certain factors between them, such as the electorate and number of polling stations. The model assumes that costs involved in the conduct of the election are relative to these factors, and their movement between the new constituencies consequently offers a set of data upon which new funding allocations can be calculated.

⁹ <https://www.legislation.gov.uk/uksi/2023/1230/made>

As the current funding model will be used to calculate the total cost of conducting the election, the total amount of funding provided to RO in England, Scotland and Wales will be the same as if no boundary changes occurred. However, the way that funding is allocated between the new constituencies will be conducted in the manner described above.

We will be using data provided by the Office of National Statistics (ONS) and from the Boundary Commissions for England, Scotland and Wales. The proportionate allocation model will only be used for the first UK Parliamentary election after the boundaries have changed. Funding for subsequent UK Parliamentary elections will then be calculated using the existing funding model.

The Boundary Review relates to UK Parliamentary constituencies only. This will not affect how the funding for PCC elections is calculated.

1.5.3 Further Information about funding

Given the methodology used for the funding allocation, it is important that ROs submit a claim form to the ECU that accurately reflects the sum necessarily incurred for the efficient and effective running of the poll.

Once the ECU have scrutinised the costs incurred, the settled figure will form the basis for calculating funding allocations in a particular constituency or voting area at the next poll of the same type.

If ROs foresee any significant increases to existing costs or any significant new costs they will have to incur for an upcoming poll, they should [notify the ECU](#) as soon as is practicable in advance of the election so that any necessary additional funding can be secured. Where they have been communicated to us in advance of the Maximum Recoverable Amounts (MRA) being finalised, these additional costs can be discussed and reflected in the funding allocation where they are necessary. If additional costs are communicated at a later date and agreed, these costs will be considered as part of the overspend process. Costs exceeding the MRA that have not been raised in advance may not always be met as additional funding may not be available.

1.6 Initial and Further Advances

1.6.1 Terms of Advances

For UK Parliamentary elections, section 29 of the 1983 Act as amended by the Electoral Administration Act 2006, sets out that an advance can be made to the RO by the Treasury on such terms as it thinks fit.¹⁰

¹⁰ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

For Police and Crime Commissioner elections, it is section 55 of the 2011 Act sets out that an advance can be made to the RO on such terms as the Secretary of State sees fit.¹¹

The Elections Funding team within MHCLG coordinates with HM Treasury to arrange any advances made for polls funded from the Consolidated Fund.

As a result, prior to an election the RO will usually receive an advance of 75% of the maximum recoverable amount they have available to spend for the running of the poll. In exceptional cases, a further advance of 15% may also be made to the RO. Please see the 'Further Advances' section for more information.

1.6.2 Initial Advances

An initial advance of 75% of the maximum recoverable amount can be paid to ROs on submission of their bank details ahead of the poll. Payment of advances can only be processed if the ECU has received notification from the RO of the bank account details to which payments are to be made.

It should be noted that ROs are strongly advised to consider opening a separate bank or building society account for their initial advances and any subsequent election expenditure. This ensures that the funds are kept separate from local authority money and that the expenditure can be more easily accounted for.

Any interest which the RO receives on a bank account opened for the purposes of the election must be returned to the ECU upon submission of the claim.

If the RO does choose to use a local authority bank account, rather than setting up their own, the Consolidate Fund monies must be very clearly distinguished from any other monies and the RO must be able to account for their expenditure separately from the local authority's expenditure.

Once an election has been called, each RO will be asked to submit or confirm their current bank details to the ECU. The relevant RO will need to confirm that they have read and accepted the terms and conditions under which the advance is issued. The terms are that the RO:

- Will account properly and on time for any advances received;
- Will repay any unspent funds that have been advanced;
- Will use any advances only in accordance with the provisions in the Charges Order; and
- Has read and understood the compliance requirements, including the deadlines for submission and the sanctions that may apply if these are not met.

Once the bank details have been received/confirmed, an advance of 75% of the overall MRA will be made directly into the notified bank account.

The figure of 75% for the advance has been set at a level which means that ROs need to submit a claim to be reimbursed the balance of the account. Experience has shown that

¹¹ <https://www.legislation.gov.uk/ukpga/2011/13/section/55/enacted>

where advances exceed the amount required to run a poll, there can be issues with the completion and submission of accounts.

Deadlines and Sanctions

Claims must be submitted within the deadlines set out in the relevant account regulations. If an RO is unable to meet the deadline, they must contact ECU *before the deadline passes* to request an extension. The maximum extension will normally only be agreed in exceptional circumstances, in all other cases the length of any extension will depend on the reasoning provided. **Extensions cannot be granted retrospectively.**

Where a claim is not submitted by the deadline and no extension has been agreed in advance, the following sanctions may apply:

- The claim will no longer be eligible for consideration or reimbursement;
- The RO may be required to **repay the full advance** within 30 days of an invoice being issued;
- Future advance payments may be withheld or delayed;
- A formal notification may be made to the Electoral Commission and the Accounting Officer at MHCLG.
- We encourage early contact to avoid these scenarios.

These measures are intended to ensure effective management of public funds and support timely closure of election accounts, while allowing flexibility where valid reasons for delay exist and are communicated in good time.

1.6.3 Further Advances

Further advances of up to 15% of the overall MRA can be made to the RO (to a maximum total of 90% of the MRA) in exceptional cases. These advances are made for ROs facing unexpected and/or higher costs which cannot be covered by the initial advance and have to be paid before the poll takes place.

ROs who need a further advance must submit a special application with supporting evidence. A breakdown of costs, payments made so far and copies of invoices awaiting payments will need to be provided as evidence, along with an explanation for the extra monies needed. The RO will need to submit a separate request for this process. The request will require confirmation they have read and understood this guidance and the conditions upon which advances are made.

If agreed, up to a further 15% of the overall MRA will be granted. The ECU will deal with applications for further advances as soon as they are alerted to the submission of the request, and it is accompanied by relevant and correct supporting documentation.

The deadline for the receipt of applications for further advances will be one month after the date of poll of the relevant UK Parliamentary or Police and Crime Commissioner election.

If there is a need for further funds after the date of poll, the RO is encouraged to submit the full claim for the account to be settled and the balance paid as soon as possible.

1.6.4. General Requirements for Completing the Forms

ROs should note the following when completing and submitting request forms:

- Any information submitted must be sent to the ECU electronically using the digital system. The ECU will accept scanned copies of original signatures sent electronically, which can also be uploaded through the digital system.
- If, in exceptional circumstances, documents must be sent by post in hard copy, this must be discussed and agreed with the ECU before any documents are sent. Please also note that the submission of paper documents may delay the settlement of your claim.
- Due to changes in how banks now process payments, the account holder details submitted to the ECU must match exactly the name stated on the bank account itself. If the names listed on the relevant form and the bank account do not match; payments may be delayed.

1.6.5 Use of Advances

Advances made for any UK Parliamentary or Police and Crime Commissioner elections must not be used to offset payments in respect of any other polls, such as local elections. They must only be used for expenses in relation to the poll for which the advance has been made.

1.7 General Advice on what can be claimed

1.7.1 General Advice for Claiming Items

As set out in section 29 of the 1983 Act for UK Parliamentary elections, and section 55 of the 2011 Act for Police and Crime Commissioner elections, the RO is entitled to recover their charges in respect of services rendered or expenses incurred for the efficient and effective conduct of the poll.¹² However, this does not entitle the RO to spend without constraint.

Section 29 of the 1983 Act, and section 55 of the 2011 Act also set out that ROs are only entitled to recover their charges from the Consolidated Fund if the expenditure was necessary for the efficient and effective conduct of the poll.¹³

¹² <https://www.legislation.gov.uk/ukpga/1983/2/section/29>
<https://www.legislation.gov.uk/ukpga/2011/13/section/55/enacted>

¹³ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>
<https://www.legislation.gov.uk/ukpga/2011/13/section/55/enacted>

That means we are not required to reimburse for charges which fall outside of that definition. Neither are we empowered to reimburse extra spending unless it was necessary for the expenditure to be incurred and the amount was reasonable.

Consequently, the Secretary of State can refuse to settle claims that do not confirm to the statutory requirements, and this is not limited to unnecessary or unreasonable expenditure. It includes, for example, claims submitted late, those without sufficient supporting documentation, or those which cannot be audited.

Costs that have not been reimbursed in previous claims have helped to clarify what has been deemed to be unreasonable and unnecessary expenditure. These remain relevant and should be taken into account when considering whether expenditure is necessary for the efficient and effective conduct of the poll. Such examples are provided in this guidance to assist ROs with their claim submission.

Reimbursement of a cost at a previous poll should not be taken as a guarantee that the same cost will be reimbursed at future polls. Guidance is reviewed regularly and is subject to change, so please ensure that you are referring to the most up to date version of this guidance available within the digital claims system.

As a general rule, vague or ambiguous descriptions in the claim form will prompt the ECU to query the expense and request the supporting document(s). Any comments or descriptions provided with your submission should provide a clear and detailed breakdown of the expenditure claimed and where applicable, the relevant evidence should be attached.

Where there is doubt as to what can be reimbursed as necessary and reasonable, or the evidence that should be provided in support of any costs, we recommend the RO contact the [ECU](#) prior to the poll. The ECU will be happy to advise and provide further information. This will also reduce the need to query these costs later when scrutinising the claim.

Although there is no formal appeals process, the Elections Funding Team can review claims where the RO and the ECU do not agree on whether a particular cost meets the criteria for reimbursement. The Elections Funding Team may reach out to the RO for additional supporting evidence in these cases.

What is necessary will vary by local area and by poll. Each RO will have different circumstances in which they have to efficiently and effectively conduct the poll and necessary costs incurred will differ as a result. The ECU will consider reimbursement where sufficient evidence can be provided showing costs were necessary for the conduct of the poll, and that the most cost-effective solution was chosen given the circumstances at the time. Some brief examples of costs that may not be considered necessary have also been provided below.

[Rates of pay for staff](#)

Previously, the ECU has received claims such as a senior officer (e.g. the head of legal services) at a local authority working on postal vote opening being paid their contracted rate for the work by the RO. This would not be considered a reasonable cost for reimbursement. Whilst this is a task that needs to be conducted, the rate reimbursed must be proportionate

to the role and the duties undertaken. Please refer to sections 2.9.1-2.9.5 of this guidance for rates of pay to staff that we can reimburse from the Consolidated Fund.

Decorations at the Count

This is not a cost that is necessary for the conduct of the poll. Decorations at the count, such as stage backdrops or floral arrangements, would not contribute to its efficient and effective delivery and so cannot be reimbursed from the Consolidated Fund.

Staffing levels in polling stations

In most cases we will accept staffing levels in line with the guidance provided by the Electoral Commission. If a higher number of staff is required at specific polling stations, we may be able to consider this where a justification has been provided, taking into account the number of polls taking place, previous turnout and other relevant factors.

1.7.2 Costs Exceeding the MRA

The overall MRA set out in the Charges Order represents a figure that has been calculated using previous data on settled costs. It is what the UK Government considers to be a reasonable amount to run the poll, rather than a target to aim for and ROs may not need to spend the full sum of monies that have been allocated.

We recognise there may be occasions when particular functions will cost more than expected due to an unexpected or special circumstance e.g. hire of a more expensive venue when usual premises are not available.

Where these extra costs are unavoidable and unexpected but necessary for the efficient and effective running of the poll, and their cost cannot be absorbed by savings elsewhere, there is flexibility for the consideration of additional funds being made available if we are made aware of these additional costs in good time.

Should the RO exceed the MRA without notifying us in advance, there is no guarantee that the additional costs above the MRA will be reimbursed although we will endeavour to accommodate these wherever possible. As set out in section 29 of the 1983 Act, costs exceeding the MRA can only be reimbursed at the discretion of the Secretary of State, and only if it was reasonable for the RO to incur the expenditure and if the charges themselves were reasonable.¹⁴ Where costs do not meet these conditions, the Secretary of State is not obliged to reimburse them.

Where there is insufficient evidence to demonstrate that costs incurred have met these conditions, it should not be assumed discretion will be automatically exercised for any overspend.

¹⁴ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

1.7.3 External Scrutiny of Returning Officers' Expenses

As noted in the introduction, ROs' expenses are scrutinised by the ECU, but ROs' expense accounts are also audited annually by the National Audit Office (NAO). NAO may challenge the ECU on any payments they do not believe to be reasonable or necessary and may challenge any payments which they do not believe are supported by sufficient evidence.

MHCLG is also accountable to His Majesty's Treasury (HMT), as any expenditure incurred by ROs in the running of UK Parliamentary and Police and Crime Commissioner elections is reimbursed from the Consolidated Fund. The ECU must be able to demonstrate to HMT that costs incurred were necessary and reasonable for the efficient and effective conduct of the poll.

Consequently, the ECU must ensure that they are scrutinising expenses to the standards required of them by the legislation, by NAO and by HMT, and by any other organisations asked to audit or scrutinise Returning Officers' expense accounts (e.g. The Government Internal Audit Agency).

Additionally, in 2014 the UK Government committed to publishing in detail the costs incurred in the delivery of national elections. As a result, data on the cost of national elections is also published on [gov.uk](https://www.gov.uk) for the purposes of transparency.¹⁵ This data is available publicly and may also be subject to scrutiny by others who are taking an increasing interest in this area. They may question payments which could be seen as unreasonable or unnecessary. For this reason, and the reasons mentioned above, we must ensure that we have legal authority to make payments and that no unlawful payments are authorised.

1.7.4 Seeking value for money

While ROs act in a statutorily independent capacity, we do not see any issues with the use of existing local authority frameworks or contracts where these achieve value for money. However, it should be stressed that in these circumstances it is the RO, and not the local authority, who is incurring the costs. ROs are statutorily independent and are generally not bound by contracts the local authority has with external suppliers. ROs consequently have the option of entering into contracts with alternative suppliers to ensure any necessary goods or equipment can be acquired at better value for money.

Local authorities should also be mindful of the expectation that they support the RO in the conduct of statutory polls, and this should be considered in their agreements with third party suppliers.

While we recognise ROs may prefer to use trusted service providers, achieving value for money is a factor ECU will take into account when looking at reimbursement. ROs may wish to reach out to several suppliers to obtain a range of quotes or negotiate with existing

¹⁵ These reports can be viewed at <https://www.gov.uk/government/collections/reports-on-the-cost-of-uk-national-polls-and-pcc-elections>

suppliers to ensure costs remain competitive. The ECU may request supporting evidence in the form of additional quotes received by the RO to assist in the scrutiny of the claim.

1.7.5 Authorisation from ECU

This guidance is intended to be as comprehensive as is reasonably possible and covers most of the questions likely to arise in relation to a scheduled poll.

However, if you:

- Have any queries to which you cannot find an answer;
- Are experiencing any difficulties with the preparation or presentation of your accounts;
- Have doubts or concerns as to whether a particular item or service is appropriate or necessary for the running of the poll; or
- Expect to incur additional and/or novel costs - e.g. because of a 'snap' election;

you should [contact the ECU](#) and seek further advice before committing to any expenditure.

1.8 Advice for Claiming Specific Items

1.8.1 Prior approval for novel expenditure

You need to obtain prior agreement from the ECU on reimbursement before you incur any costs in the categories listed below or for any other novel or additional costs or for items that have previously been accepted but where the charges have significantly increased.

All novel requests must be:

- submitted in writing and include a detailed breakdown of the costs involved and
- accompanied by a clear explanation of why the expenditure is necessary for the effective conduct of the election

Where the novel cost relates to a resource that is owned by the local authority or funded through public money—a justification for why the cost is being recharged to the Returning Officer (noting that such charges are generally not expected). If the resource is being procured from an external supplier, multiple quotes should be provided to demonstrate value for money and ensure procurement transparency.

Specific agreement is needed for (but not limited to):

- The use of consultants for the delivery of the poll. The use of consultants will only be accepted for reimbursement when there is a need to fill in a vacancy for an ESM post.

- Any novel items of equipment which you intend to use for the poll.
- Purchasing novel IT goods and services.
- Other novel or additional costs.
- Items that have previously been accepted but where the charges have significantly increased.

We reserve the right to refuse reimbursement of these costs unless prior agreement from the ECU has been obtained.

For information on legal advice, please refer to the relevant section of this guidance - 1.8.6 *Legal services*.

The following sections offer advice on the costs that can and cannot be claimed back from the Consolidated Fund.

1.8.2 Polling Station Costs

Accommodation - Use of Public Buildings

Legislation makes provision to support ROs to run polls and, in particular, provides for specific provision in relation to use of public buildings. ROs can be faced with polls arising at short notice (especially by-elections) and need to have access to resources to run the poll regardless.

Relevant legislation¹⁶ provides that public buildings paid for by the public purse, including principal area and parish and community council premises, should be made available to ROs without a hire charge for the purpose of taking the poll. Running costs (e.g., heating and power) for days of use can be reimbursed from the Consolidated Fund.

This includes schools which receive public funding. However, we also appreciate that over recent years some schools have been reluctant to offer rooms to ROs for the purposes of running polls and, if the polling day is known well in advance of the election, schools might agree in liaison with the local authority to set those days as inset days to avoid disruption. If an RO cannot use a school or schools for polling stations, hire of other buildings can be reimbursed.

For the avoidance of doubt, aside from costs for heating and power, the Consolidated Fund cannot reimburse ROs for the costs of hiring school rooms as polling stations or for any loss of revenue that may result from their use as polling stations.

The ECU can reimburse a nominal cost where a caretaker is required to open and close public venues used as polling stations. Note the cost for a caretaker to be on-site for the full day would not normally be reimbursed. Any claim for that would have to be justified.

¹⁶ <https://www.legislation.gov.uk/ukpga/1983/2/schedule/1/part/III/chapter/n1/crossheading/use-of-schools-and-public-rooms>

Polling Station Requirements

We recommend that ROs assess the requirements for their polling stations individually. We are unlikely to fund blanket claims unless there is clear evidence of the need for equipment or heaters without any assessment having been made as to whether all polling stations required it or whether it was only needed at some. While we do not require details to be provided for individual polling station requirements, we may request evidence which shows that you have considered these requirements for each polling station.

Obviously, staff should be prepared for the likely conditions on the day in terms of weather and availability of heat and light at their polling station and make sure they have suitable clothing and refreshments. Should there be a specific need for items such as blankets or torches at a particular polling station then we will consider reasonable costs as necessary.

Staff are expected to come prepared for the anticipated conditions on polling day, including weather and the availability of heating and lighting at their polling station. This includes bringing appropriate clothing and personal refreshments. In exceptional cases where specific items such as blankets or torches are genuinely required due to the conditions at a particular polling station, we will consider covering reasonable and minimal costs—provided there is a clear and justified need.

Use of Private Venues

We recognise that it is not always possible, especially if a poll is called at short notice, to request the use of publicly funded premises. The venues available to the RO may be limited and possibly charged at a rate considerably higher than they would normally pay. In such cases where no other cost-effective alternatives exist, the ECU can consider reimbursement of these higher costs where this has been raised with the ECU in advance. This is to ensure there is sufficient funding to meet the higher cost once the claim has been submitted.

For private venues, we would expect the cost of hire to include a key holder/caretaker to open and close the venue.

Temporary Accommodation

In circumstances where there is a shortage of polling station venues, ROs may have to hire temporary accommodation, such as portacabins. These costs can be reimbursed where necessary and reasonable, but ideally such accommodation would only be used as a temporary measure until permanent accommodation can be found.

The [ECU](#) should be informed if no permanent accommodation can be identified as temporary accommodation costs significantly more than other public or private venues. The Elections Funding Team will then need to take these additional costs into account when allocating funding for the conduct of the election.

Equipment

The cost of purchasing substantive re-usable equipment (e.g. polling booths, ballot boxes and other 'capital' items) which are used in both local and national polls has been queried in the past and we have devised a system which provides for reimbursement in relation to use

for scheduled polls. This operates on the basis of the cost being divided by the number of scheduled polls known about at the time of purchase that will occur in the lifetime of the equipment. We have referred to this as ‘apportionment’ of costs.

For the purposes of calculating the apportionment of equipment costs, ROs should anticipate one PCC and one UKPGE to take place every four and five years respectively in England and Wales, and in Scotland one UKPGE to take place every five years.

All other scheduled polls, except for parish/community council elections, should be included in the calculation for apportionment of capital item costs. Where more than one election is scheduled to take place on the same day, they should still be treated as separate entities for the purposes of apportioning equipment costs.

Where any proportion of the cost is for a poll paid for by the Consolidated Fund, that proportion is to be included in the claim made for that poll. If any additional polls are introduced during the lifetime of the equipment (for instance, principal area by-elections, neighbourhood planning and council tax referendums, UK Parliamentary by-elections, local authority governance referendums or national referendums) these will have no effect on the initial apportionment for payments that have already been agreed.

Overall, a local authority will be likely to benefit from that calculation as they will be more likely to have unscheduled local polls and any residual value will sit with the local authority.

In cases where equipment is reusable across multiple polls, the associated costs should be apportioned over its expected lifetime. This ensures fair and efficient use of public funds, particularly where the equipment supports both local and national elections.

In order to continue to monitor how this system works we will need each RO to notify us of the purchase of equipment and the calculation as to number of polls over the lifetime of the product. We can then ensure we are paying the relevant amount when any future expenditure on equipment will be due.

We expect major items of polling station equipment, such as modern polling screens and ballot boxes, to last at least 15 years in regular use. Any lower estimation of the life of such equipment will need to be justified in more detail in your claim. Estimates of a longer life expectancy will, of course, be acceptable.

We have provided an example below setting out how the cost of equipment should be apportioned, and what portion of the total cost can be claimed from the Consolidated Fund. For the purposes of the example, the total cost of the equipment is £20,000 and this has an assumed lifetime of 5 years. For the purposes of the example, at the time the equipment is purchased there are 5 polls scheduled to take place during its lifetime.

- The sum of the equipment (£20,000) will be divided equally by the number of polls scheduled to take place over the equipment’s lifetime.
- In this example, there are five polls scheduled to take place over the equipment’s lifetime. This leaves an apportionment figure of £4,000 per poll.

- For any polls funded from the Consolidated Fund, this apportionment figure can be claimed through the election expenses claim form, following the relevant poll.

Total Equipment Cost = £20,000					
Equipment Lifetime = 5 years					
Timeline	Year 1	Year 2	Year 3	Year 4	Year 5
Poll Type	UKPGE	Local election	Local election	No election	UKPGE Local election
Apportionment (%)	20%	20%	20%	-	20% UKPGE 20% Local election
Apportionment (£)	£4,000	£4,000	£4,000	-	£4,000 and £4,000
Source of Funding	Consolidated Fund	Local Authority	Local Authority	-	Consolidated Fund Local Authority
Claim relevant proportion through ECU following the poll	Yes	No	No	-	Yes

Please note that gross costs should only be included in the sum to be apportioned where VAT is being claimed from the Consolidated Fund. VAT on equipment used for local polls can be claimed directly from His Majesty's Revenue and Customs (HMRC). Where VAT has been claimed from HMRC, it is the net cost that should be apportioned. ROs can refer to Appendix B of this guidance for further information provided by HMRC¹⁷ on this matter - the HMRC guidance is also available online.

Please note: Gross costs should only be included in the apportionment **if VAT is being claimed from the Consolidated Fund**. This applies in two distinct contexts:

- Apportioning costs between constituencies for the same reserved poll (e.g. UKPGE):**
 - If an invoice relates solely to a reserved poll, such as a UK Parliamentary General Election, and needs to be split between different constituencies, the **gross cost** (including VAT) should be apportioned, as the VAT is reclaimable from the Consolidated Fund.
- Apportioning costs across different types of polls (e.g. reserved and local):**

¹⁷ HMRC guidance on VAT <https://www.gov.uk/hmrc-internal-manuals/vat-government-and-public-bodies/vatgpb8680>

- Where an invoice covers **services for two distinct polls** that can be clearly separated between the relevant funding sources (e.g. printing of: poll cards, ballot papers, postal votes, and postage), the **VAT should be apportioned** along with the cost. In these cases, each funding source should bear its share of the cost **inclusive of VAT**.

In all other cases — such as equipment or services that may be used for both reserved and local elections — the cost should be apportioned **net of VAT**, as the VAT is fully reclaimable by the local authority from **HMRC**. Returning Officers (ROs) should refer to **Appendix B** of this guidance for further clarification from HMRC. The HMRC guidance is also available online.

Ballot Papers

Where a single contract has been entered into for ballot paper (including tendered ballot papers) and postal ballot pack production, for ease of identifying costs for reimbursement, it is best if you require the contractor, as part of the contract, to identify the costs separately so that they can be accounted for appropriately.

If this not available, in most cases it should be possible to identify these costs separately simply by dividing the ballot paper costs in the same ratio of polling station voters to postal voters.

Accounting for Polling Station Costs

Polling station costs, including accommodation, heating, power, setting up etc., must be supported by evidence, such as paid invoices or signed vouchers if it is to be reimbursed. Reports generated through Elections Management Software systems can be accepted where they are signed by the RO. These reports should still provide an itemised breakdown of any costs incurred. Booking confirmation for polling stations will not be sufficient in itself — evidence of actual payment is required. Only in exceptional circumstances will a booking confirmation signed by the RO as to being accurate for the amount paid can be accepted.

Note – we cannot have the submission of endorsed booking confirmations become the norm, as the law requires evidence.

The evidence provided should make clear why costs have been incurred. Where it is not clear what an item relates to, more detailed narratives of what they include will be needed. These should also show the VAT incurred where applicable. For example, if the invoice includes several cost components these must be itemised (venue hire, heating & lighting etc.).

With regard to equipment, your claim should make clear how you have determined the apportioned value of the equipment claimed for. It should include supporting evidence, such as invoices showing the initial cost, and any advice you may have received about the useful life of the equipment. It will be necessary to retain all these for submission with future claims, and you should keep records so that you can refer the ECU or the appropriate

body to this when making a claim at a future date. Other invoices or other supporting evidence should also be submitted and listed on the form. This evidence should include any relevant invoices, the agreed apportionment for any piece of equipment and any other supporting information. For example, where the lifetime of major items of polling station equipment, such as ballot boxes, is shorter than 15 years an explanation should be provided in support of the claim.

Costs that cannot be claimed for Polling Stations

Polling Stations	
Item	Further Information
Premises paid for and maintained at a public rate must be made available to the RO at no cost other than heating and power.	As the public purse is already paying for the premises, the Consolidated Fund would not be expected to pay additional costs for their use other than for heating and power. We can accept nominal payments where a key holder/caretaker is required to open and close the venue. The cost for a caretaker to be on-site for the full day, however, cannot be reimbursed.
Loss of revenue for venues hired as polling stations, including bar or restaurant takings, membership subscriptions, payment of wages for centre staff or lost revenue from car park fees. This includes any lost revenues for nurseries or schools.	The Consolidated Fund can only reimburse necessary and reasonable costs incurred for the purpose of conducting the poll. Loss of revenue does not fall under these criteria and is not a cost that can be reclaimed from the Consolidated Fund.
Additional permanent lighting inside or outside polling places.	The owner has responsibility for the upkeep of the venue so these are not costs that can be paid for from the Consolidated Fund. We can consider reasonable claims for temporary lighting if it can be justified on the grounds of value for money and that it was necessary for the taking of the poll. This may include, for example, additional temporary lighting to accommodate a snap election called in winter.
Any costs that relate to adapting or changing the venue permanently should be paid for by the owner, unless this is agreed in advance with the ECU.	The owner has responsibility for the upkeep of the venue, so these are not costs that should be paid for from the Consolidated Fund. Where changes are required specifically for a national election, the ECU should be contacted prior to the poll for further guidance.

Supervision and repair of polling equipment including painting	If repairs are needed and these can be shown to provide value for money, they may be reimbursed with prior agreement from the ECU. However, the Consolidated Fund cannot reimburse the RO for payments to an additional member of staff solely for the purpose of supervising these repairs.
Health and Safety Assessments	These assessments should be undertaken as part of the polling district and polling place review, rather than as part of the conduct of the poll. As every local authority must regularly review their polling districts and polling places, we would only consider claims from the Consolidated Fund for these charges in exceptional circumstances and with prior agreement.
First aid kits	Venues used as polling stations should already provide first aid kits. Where first aid kits are required at temporary polling stations (portacabins) we will consider reasonable cost of up to £20 per kit. Higher costs should be raised with the ECU in advance. A blanket approach of providing a kit for every polling station will not be accepted unless there is a justification for doing so.
Electric kettles and microwaves for use in polling stations	While these items are allowed in polling stations, it is not necessary to purchase them for the conduct of the poll. As a result, the cost of their purchase cannot be reclaimed from the Consolidated Fund.
Interpreters such as in providing specialist translation services at polling stations.	The legislation does not provide for interpreters at polling stations or their funding from the Consolidated Fund.
Flags or bunting at polling stations	Provision of such items is not necessary for the efficient and effective conduct of the poll and will not be reimbursed from the Consolidated Fund.
Floral/shrub or other decoration for any stage of the polling process	Provision of such items is not necessary for the efficient and effective conduct of the poll and will not be reimbursed from the Consolidated Fund.
Hire of polling equipment from local authorities	The Consolidated Fund will reimburse the correct apportionment of the cost of purchasing equipment as set out in the guidance above. However, it cannot reimburse the RO for the cost of hiring polling equipment from the local authority.
Provision of unnecessary items e.g. torches	Provision of items that are not necessary for the efficient and effective conduct of the poll cannot be reimbursed from the Consolidated Fund. While

	torches are generally considered unnecessary for the taking of the poll, should there be a power outage at a particular polling station, we will consider reasonable costs incurred in the event of an emergency.
Polling station security	We will only consider covering security costs where there is supporting police intelligence or a history of previous concerns at the polling station. Please note that if such security is needed then this would count as novel expenditure and needs to be raised with ECU in advance of the poll and will be agreed on a case-by-case basis for each poll.
External cleaning and waste disposal	Cleaning of areas outside of polling stations, including streets, is not the responsibility of the Returning Officer. Waste disposal should be included in the venue hire agreement and not incur additional costs. Overall, cleaning and waste management remain the responsibility of the local authority or the owner or manager of the venue hired for this purpose.

*Tablets/electronic pollbooks and data management systems at polling stations:

Although ROs and ESMs have been keen to have clarity on what will and will not be reimbursed, the ECU has always been happy to consider novel suggestions to avoid any surprise in costs not being reimbursed.

There are a number of polling station pollbook and data management systems being put forward by different suppliers and these are no longer a 'novel' item, so we have updated the guidance to recognise that position.

It is a matter for ROs whether they want to use such systems, and to satisfy themselves that they meet the requirements of legislation. As with other changes, we will reimburse costs where they are equivalent or less than would be incurred in undertaking the polling station work in a traditional fashion.

[Please refer to a worked example of how tablets may be used to save costs at polling stations in Appendix D.](#)

1.8.3 Poll Card Costs

Printing

Where poll cards are combined, costs should be apportioned as necessary between the relevant polls. This includes, for example, splitting postage costs between the relevant polls for the poll cards in question. Parish or community council elections should not be included in this apportionment.

Where poll cards are produced in-house, any equipment costs should be listed and supported by appropriate invoices. Claims for equipment should be made on the same basis as other equipment, taking into account its annual depreciation value and use across a number of elections.

Similarly, printing costs should be recorded, and the invoices submitted. Where printing and stationery has been sourced in-house, confirmation of the cost from internal finance departments will be sufficient evidence.

Preparation and Issue

As a task often undertaken in-house, most of the of costs for this head will fall under staff payments and will be covered in the relevant section of this guidance. However, ROs should also note that where poll card printing is outsourced, additional costs claimed under this head should be minimal. These costs may cover, for example, the cost of proofing poll cards with printers, producing and checking data for poll cards or, where poll cards are going to be hand delivered, sorting poll cards into canvasser rounds. As with other parts of the election process that have been outsourced, the Consolidated Fund will only reimburse the preparation and issue of poll cards at a rate comparable to what the task would have cost, were it undertaken in-house.

Postage or Delivery

It is clear from previous claims that many ROs use business delivery rates or hand deliver using casual staff. We will accept claims for use of either method. If using hand delivery, the costs should be reasonable and should not exceed the rates provided in this guidance.

While we recognise using existing trusted service providers might be preferred, we also expect ROs to consider cost-effectiveness. This may involve changing suppliers to benefit from lower rates and higher discounts. A change in supplier should not, however, affect the quality of the service provided.

Combined Poll Card

As with postal vote packs, from the electors' point of view where there are combined polls, it is more convenient and less confusing to receive one poll card for all the combined polls taking place on one day, rather than separate ones for each. In areas where the election is combined with other polls, issuing joint poll cards in this way may be good practice and an approach that puts the needs of the elector first. We understand there may be circumstances in which the RO will choose to issue separate poll cards, e.g. for a 'snap' Parliamentary election. We recognise the decision as to whether to combine poll cards is entirely for the individual RO for those elections, although we will consider the necessary costs incurred, we may ask for further explanation as to why the decision was taken.

Empty Property Poll Cards

The Consolidated Fund will not reimburse the cost of empty property poll cards. This is a registration activity.

Poll Card Costs that cannot be claimed

Poll Cards

Item	Explanation
Empty property poll cards	This is a registration activity, rather than a conduct one, and so cannot be reimbursed from the Consolidated Fund.
Higher Downstream Access delivery costs than using Royal Mail	As ROs have the option of using Royal Mail, any delivery costs incurred through alternative suppliers should be at a saving when compared to rates offered by Royal Mail.
Hand delivery at a rate that exceeds what has been set out in this guidance.	Hand delivery should be carried out at a reasonable cost. As ROs have the option of using Royal Mail, the costs of hand delivery should be done at a saving when compared to Royal Mail rates, and in line with the rates provided in this guidance. This is to achieve value for money.

1.8.4 Postal Voting Costs

Printing

Where printing and stationery has been sourced in-house, confirmation of the cost from internal finance departments will be sufficient evidence. Your selected postal supplier will probably submit a single invoice for their postal voting services, but the invoice will need to breakdown the costs into separate elements (outward post, inward post, etc.).

While we recognise using existing trusted service providers might be preferred, we also expect ROs to consider cost-effectiveness. This may involve changing suppliers to benefit from lower rates and higher discounts. A change in supplier should not, however, affect the quality of the service provided.

Postage

ROs may choose to either send postal vote packs by post or have these hand delivered by staff. We will accept claims for either method. If hand delivering, the costs should be reasonable and in line with the way we have calculated rates for hand delivery of poll cards as set out in this guidance (see rates under 2.9.5). The upper rate is set at 75% of the current business rate for Royal Mail postage. The lower rate is set at what some Returning Officers are already paying at local elections.

As ROs have the option of using Royal Mail as the universal service provider, any costs incurred for hand delivery should be at a saving when compared to the rate offered by Royal Mail.

You will also need to advise us on the final number of postal voters in your area as part of your claim submission.

Royal Mail Licence costs

The costs of Royal Mail licences for postal votes and costs for access fees can be reimbursed from the Consolidated Fund for UK Parliamentary and PCC elections. Where access fees cover both local and national polls held in combination, these should be split equally between the relevant sources of funding.

The costs for postal vote sweeps are paid for centrally from the Consolidated Fund and are not items of expenditure that ROs would need to incur, unless there is a by-election. In this case, the RO can have this cost reimbursed if they deemed a sweep was necessary.

Accommodation

You can claim for the accommodation costs of preparing postal ballot packs. We will only reimburse ROs for the use of local authority accommodation where there is usually a charge for using the rooms and if the amount that you are looking to claim is consistent with or below the rate usually charged. If there is a charitable rate used by the local authority, we would expect the rate charged not to exceed this.

You cannot claim for refreshments for staff when preparing postal ballot packs, and the onus is on ROs to prepare staff for the working conditions they can expect. If there are circumstances that mean the health and safety of your staff will be compromised if you do not provide refreshments, we may agree claims in those exceptional circumstances if this is raised with the ECU in advance of the poll.

Any accommodation costs should also be set out with supporting evidence. Once again, internal confirmation of the cost from internal finance departments will be sufficient evidence where appropriate.

Equipment

As with polling station equipment, any contribution to postal voting processing equipment and the associated IT is not intended to cover their whole cost. It represents the proportion of those costs for the election(s) funded by the Consolidated Fund in that area.

Typically, Postal Vote Identifier (PVI) checking software is supported by annual licence fee payments similar to a maintenance contract. Your claim may also cover the supply of scanners, other equipment, and software upgrades to assist in using the particular system purchased. These costs may also be queried further where they do not appear necessary for the conduct of the poll. Please see the section below on signature verification licences for more information on this cost.

Where polls are combined, any extra costs arising solely from providing equipment for the use of electors/staff in respect of the local elections e.g. grass skirts, cannot be reimbursed from the Consolidated Fund. Similarly, anything needed purely for the poll paid for from Consolidated Fund should only be claimed via the ECU.

In Scotland, the use of postal vote management systems is more prevalent than in other parts of the UK. In those circumstances, ROs may hire software/hardware from the supplier, rather than purchase it outright.

Equipment to support disabled electors

Returning Officers (ROs) have discretion in the types of equipment they provide to support disabled voters at polling stations, but this flexibility must be exercised within the framework of [Electoral Commission guidance](#). The Commission sets out a list of recommended equipment designed to ensure accessibility, and while ROs are not strictly bound to this list, failure to provide appropriate support may expose them to the risk of discrimination claims.

Voters are also entitled to request specific forms of assistance beyond what is listed, and ROs are expected to make reasonable efforts to accommodate these requests. In doing so ROs will need to consider proportionality and the options for providing the requested support as there may be a number of means to address the assistance required.

NOTE - At present some suppliers are examining options for rental of kit to support voters who have sight-loss. Once costs are known there needs to be an assessment of which route may provide best value given there may be price advantages to ownership but other benefits to renting, such as avoiding broken kit and greater flexibility to move to an updated or different product. We will update this guidance when we have a clearer picture of the options and costs.

Election Management Software

Electoral management software (EMS) systems underpin a number of electoral processes, especially registration. ROs and Electoral Registration Officers (EROs) need to have this software in place continuously, whether or not there is an election funded from the Consolidated Fund.

Whilst the EMS is used for a number of registration activities, the costs of registration activities cannot be claimed from the Consolidated Fund.

Local Authorities / Electoral Registration Officers universally have an Electoral Management System (EMS) in place at all times to carry out their statutory duties. Because the system supports both registration and conduct activities, we assume that half of the total EMS cost relates to registration, which cannot be reimbursed from the Consolidated Fund. Of the remaining conduct-related cost, a maximum of half can be reimbursed in any year where there is an election funded by the Consolidated Fund. This equates to 25% of the total EMS cost.

If more than one Consolidated Fund-funded poll occurs in the same year, this 25% is split equally between those polls. For example, if a UK Parliamentary general election and a Police and Crime Commissioner election take place in the same year, each poll would contribute 12.5% of the total licence cost.

ROs should note that once the full 25% has been claimed in a given year, no further claims can be made for EMS costs for any additional Consolidated Fund-funded polls.

EMS Apportionment in a year with UK Parliamentary and/or PCC Elections

A local authority has to have an EMS system and licence in any event but when elections take place it is deemed the costs of the licence are split between registration and conduct.

For funding purposes, it is deemed that 50% of the total cost is for registration in a year when elections take place with the remaining 50% treated as conduct related.

Where a UK Parliamentary and/or PCC election take place in any given year we will pay up to a quarter of the whole licence cost.

If there is more than one UK Parliamentary and/or PCC election in any given year then the 25% should be split equally between the claims for each poll.

If a UK Parliamentary and/or PCC election has already take place and full 25% has already been claimed, an RO cannot claim for more from the Consolidated Fund.

Where any new IT process that incurs a cost is being introduced, it should be done to meet a particular need or to save costs. There have been instances where IT based processes have been introduced that were unnecessary and have increased costs overall. The ECU will not reimburse the cost of any such new system beyond what the costs of any necessary process would have been.

Signature Verification Licence

As with EMS, local authorities will need to have a signature verification licence for local elections. Consequently, in years where there is a scheduled election funded from the Consolidated Fund, the ECU will reimburse up to a maximum of 50% of the licence cost for that year. When there is more than one scheduled election funded from the Consolidated Fund in a year, that proportion will be split equally by the number of Consolidated Fund polls taking place.

Accounting for Electoral Management Software and Signature Verification Licences

All costs incurred for EMS and signature verification licences must be supported by appropriate evidence. You must provide an itemised invoice that shows separately the costs incurred for the EMS licence and the costs incurred for signature verification licence. A separate cost line should be provided for each. Costs for other services, for example mapping software, should not be included. Where other goods or services have been included in these costs line or where the licence costs have not been separated out, the ECU can challenge the expenditure and may request further evidence to consider whether it is a cost that can be reimbursed.

Managed services

Where a “managed ballot service” is used, the Consolidated Fund will reimburse only those costs that would have been incurred if the service had been provided in-house. The Consolidated Fund can reimburse those rates that were necessary for the service to take place but additional rates for other services not required should the function have been undertaken in house, cannot be reimbursed from the Consolidated Fund.

This also means we will not reimburse costs around the provision of project management, project manager packs, reporting, training and user guides for project managers.

When claiming for any costs in respect of a managed ballot service you should ensure that detailed breakdowns are provided for all elements of the service and ensure your claim reflects only essential costs. Contractors should not object to this, but if there are any questions, you should point out that we require transparency in the process of funding elections. You as the customer, the Government as the funding source, and the public who ultimately pay for it, have a right to know what each element of the process has cost.

Combined Postal Vote Packs

Where combined postal vote packs can be issued, this is the preferred option, both for elector convenience and to achieve savings. This benefits both the Consolidated Fund and local authorities.

Where combination takes place, costs should be apportioned as necessary between the relevant elections including, for example, postage costs for despatch and return and the cost of checking postal vote identifiers. We understand there may be circumstances in which the RO will choose to issue separate postal vote packs, e.g. for a ‘snap’ Parliamentary election. We recognise the decision as to whether to combine the postal vote issue is entirely for the individual RO for those elections, although we will consider the necessary costs incurred, we may ask for further explanation as to why the decision was taken.

Replacement and Additional Postal Vote Packs

The Consolidated Fund will reimburse the production of additional postal vote packs up to 20% of the number of postal voters in the constituency or voting area. For example, in a constituency of 20,000 postal voters, the Consolidated Fund can reimburse the production of up to 4,000 contingency/replacement postal vote packs. The proportion of 10% had previously been agreed, but recent conversations with the AEA and SOLACE, and the introduction of online absent voting, have led us to think this should now be increased to 20%.

If there is a requirement to produce a higher proportion of contingency/replacement postal vote packs than this, it should be discussed and agreed with the ECU before any additional packs above that 20% limit are produced. Where more postal vote packs need to be printed because of delivery issues or a higher-than-expected demand for postal votes, we will consider these costs.

In cases where a full re-issue of postal vote packs would be required as a result of a printer error, the ECU would expect the printer to cover the resulting costs. It would not be for the

Consolidated Fund to reimburse costs where the supplier is at fault. ROs may want to consider including this as part of their contract with the supplier.

Postal Vote Costs that cannot be claimed

Postal Votes	
Item	Information
Hand delivery at a rate that exceeds what has been set out in this guidance.	Hand delivery should be carried out at a reasonable cost. As ROs have the option of using Royal Mail, the costs of hand delivery should be done at a saving when compared to Royal Mail rates, and in line with the rates provided in this guidance.
The full cost of a managed ballot service (with the exception of the costs stated above)	Expenditure incurred for the conduct of the poll must provide value for money. The local authority should support the RO for the conduct of the elections. We recognise that this is not always possible. As a result, the Consolidated Fund can reimburse part of the costs of a managed ballot service where necessary. However, as the costs of managed ballot services are significantly higher than the cost of undertaking this function in-house, the Consolidated Fund will only reimburse a cost equivalent to what this service would cost to provide in-house.
The full cost of the annual EMS licence (with the exception of the proportion mentioned above).	The full cost of the annual EMS licence will not all be attributable to the conduct of elections paid for from the Consolidated Fund. It will be used for registration purposes and for local polls. As a result, the Consolidated Fund cannot reimburse the full cost of the annual EMS licence. It can reimburse the appropriate amount as set out in the guidance above, in years when a national poll occurs.
The full cost of the annual Signature Verification licence (with the exception of the proportion mentioned above)	The full cost of the annual Signature Verification licence will not all be attributable to elections paid for from the Consolidated Fund. It will also be used for local polls. As a result, the Consolidated Fund will not reimburse the full cost of the annual Signature Verification licence.

	It can reimburse the appropriate amount as set out in the guidance above, in years when a national poll occurs.
Downstream Access postage rates if higher than Royal Mail	As ROs have the option of using Royal Mail, any delivery costs incurred through alternative suppliers should be at a saving when compared to rates offered by Royal Mail.
Loss of revenue in relation to postal vote opening venues	The Consolidated Fund will only reimburse necessary and reasonable costs incurred in relation to the hire of postal vote opening venues. Loss of revenue is not a cost that can be reclaimed from the Consolidated Fund.
Postal Vote Opening Session refreshments	We would expect members of staff to bring their own refreshments, as would be the case in other work settings.
Postal Vote sweeps	Postal vote sweeps are paid centrally by MHCLG for polls funded from the Consolidated Fund. As a result, they are not costs that ROs are required to pay and should not be claimed through the claim form. The exception is for by-elections, as outlined in this guidance.

1.8.5 Count costs

Accommodation

Accommodation costs are primarily intended to cover hire of premises. They also cover such things as heating, power, caretaking, set up and breakdown costs. We are aware of the wide variation in charges for suitable count accommodation throughout Great Britain, as well as the difficulty in obtaining it for some areas. We expect ROs to make every effort to keep costs to a minimum and consider that enough flexibility has been built into the system to compensate for any unexpected extra accommodation costs. However, if ROs anticipate significant extra accommodation costs they should contact the ECU as soon as possible, setting out the difficulties in finding a suitable venue. This should be done so that any additional costs likely to be incurred in advance can be agreed. We can then ensure that there is sufficient funding to meet the cost once the claim has been submitted.

Under the accommodation costs, there is also an allowance for expenditure on light refreshments (for example tea, coffee, water and biscuits) for count staff. Expenditure on providing meals for staff will not be accepted and only light refreshments can be

considered. Refreshments for candidates and/or their agents are not considered a necessary expense for the conduct of the election and cannot be reimbursed.

Contingency venues

As a matter of course we do not consider there is a need to provide funding for contingency count venues. However, if you have significant concerns and justification as to why a contingency count venue is required in addition to the main venue you should [contact the ECU](#) as soon as possible before making any such arrangements.

ROs may wish to identify suitable alternatives for use as a count venue which can be done without incurring any upfront costs. Should these alternative venues then be required for the count, necessary and reasonable expenditure for their hire will be considered by the ECU.

Equipment

Claims can be made for the equipment costs of both hardware and stationery items (such as trays, tables, paper clips, elastic bands and similar special items for the count, if not already held) if necessary for the efficient and effective running of the poll.

The cost of necessary materials specifically for a single poll paid for by the Consolidated Fund, such as paper clips, can be claimed through the claim form in full.

The cost of equipment which may be used for other polls or other purposes, such as tables, should not be claimed in full. In these cases, claims for a proportion of their cost, related to their expected life and usage at scheduled polls, will be considered. Claims for a contribution to the costs of any necessary IT equipment to be used at the count will also be considered on the same basis.

Any apportionment of costs should reflect all the scheduled polls expected to take place in the lifetime of the equipment. Unscheduled polls, such as by-elections will not alter the original apportionment and should not be retrospectively factored into the calculation.

The Consolidated Fund will not reimburse the costs of purchasing new laptops or computers. These are likely to be used by the local authority for purposes other than national polls, so it would not be appropriate for the Consolidated Fund to reimburse this cost. Similarly, if they were going to be used solely for polls paid from the Consolidated Fund, then the purchase of such equipment for one-off usage would not provide value for money.

Stage and Audio Equipment

Necessary costs for audio and staging equipment at the count will be considered by the ECU. This is on the basis these items should be obtained at a rate that is reasonable and supported by evidence. For example, by providing at least three quotes demonstrating value for money, and/or including the costs clearly itemised where they are provided by the venue.

Transport

Transport costs can be reclaimed in order to cover the costs of transporting ballot boxes and documentation from polling stations to the count, and from the count to the final destination. It is also intended to cover any costs of transport of postal votes and other equipment to and from the count centre. ROs should aim to keep such costs reasonable and limited to what is necessary for the conduct of the elections.

Verification and Combination

Where there is a combination of polls, the cost of verification should be split between the relevant sources of funding.

Recounts

ROs should aim to meet the costs of any recounts from within their overall budget, taking advantage of any savings already made elsewhere where possible. However, where the recount is of a significant nature, we will consider claims for extra funding, provided all the accounting requirements are met. Namely that all other costs incurred and claimed were necessary and reasonable for the conduct of the elections.

Clearly it will not be practicable to inform us of a need for further funds for recounts at the time they occur, but you should make contact as soon as possible after the event to explain the circumstances.

Accounting for Count Costs

Count costs, including accommodation, equipment etc., must be supported by evidence, such as paid invoices or signed vouchers in accordance with the scrutiny level required. Booking confirmations for count venues will not be sufficient.

The evidence provided should make clear why costs have been incurred. Where it is not clear what an item relates to, costs will require more detailed narratives of what they include and show the VAT incurred where applicable. For example, if the invoice includes several cost components these must be itemised (venue hire, equipment use, etc.).

Count costs that cannot be claimed from the Consolidated Fund

The Count	
Item	Further Information
Loss of revenue for venues hired as count or verification centres, including bar or restaurant takings, car parking fees, membership subscriptions, payment of wages for centre staff.	The Consolidated Fund will only reimburse necessary and reasonable costs incurred for the purpose of conducting the poll. Loss of revenue is not a cost that falls under these criteria and is not a cost that can be reclaimed from the Consolidated Fund.
Purchase of flat screen televisions, radios, walkie talkies, bluetooth wristbands, mobile phone signal boosters (unless necessary), Wi-Fi routers or other related items (without prior permission).	Most venues are likely to already have Wi-Fi capabilities installed, and it is therefore not generally something the Consolidated Fund will reimburse without prior approval.

	Any costs required to repurpose the venue must be raised with the ECU in advance of the poll, especially where the changes are likely to be permanent in nature. We may consider boosters for mobile phones in areas of poor signal reception. Where this is the case, it will need to be properly explained in the accounts.
Refreshments for the media, candidates, party agents, security personnel or police at the count or verification centres.	This is not a cost that is necessary for the conduct of the poll. We would expect the personnel mentioned to bring their own refreshments.
Refreshments for count staff that exceed £6 per head.	Given that the count will usually take place overnight for parliamentary elections, and the large numbers of staff required at the count, there is a small cost per person for refreshments that can be claimed from the Consolidated Fund. This only covers light refreshments such as tea, coffee, water and biscuits. Anything more than this, such as lunches or meals, would have to be provided by staff themselves as in any other work setting.
Photography, outdoor signage and large banners (This does not include signs necessary for the running of the count process e.g. table signs)	These costs are not necessary for the efficient and effective conduct of the poll, and so cannot be claimed back from the Consolidated Fund.
Additional permanent lighting inside or outside count centres.	We may consider reasonable claims for temporary lighting if it is necessary. The RO must obtain multiple quotes to demonstrate value for money.
Any costs that relate to adapting or changing the venue permanently should be paid for by the owner, unless agreed in advance with the ECU.	The owner has responsibility for the upkeep of the venue, and these are not costs that should be paid for by the Consolidated Fund. In exceptional circumstances where changes are required specifically for a national election, the ECU should be contacted prior to the poll for further guidance.
Floor covering at count or verification centres, unless this has been agreed for particular reasons with the ECU.	This is not a cost that is usually necessary for the conduct of the election. In certain circumstances where floor coverings are required specifically in order to use a venue (as a condition of hire) for a national election, and provide a saving over

	alternative venues, the ECU should be contacted for approval and further guidance.
Police at the Count	Costs for the police to attend will require prior approval from the ECU as this should be necessary only in exceptional circumstances.
Interpreters providing specialist translation services at the count	The legislation does not provide for the funding of interpreters at the count from the Consolidated Fund. Hence, this is not a cost that can be claimed for. An exception for this is made for Welsh translations. See section 1.8.5 under “Translations” for more information on this.
T-shirts/sweatshirts/high-visibility vests for the count staff	These items are not considered necessary for the conduct of the election. There is no requirement to provide staff with items of clothing or a uniform, and these items cannot be reimbursed from the Consolidated Fund. High visibility vests are generally not considered an essential election expense, but minimal costs may be considered if justified—such as for staff working outside of the count venue at nighttime.
Stage backdrops, printed banners, lecterns, tablecloths or coverings, flowers and other decorations not deemed necessary for the count venue	These items are not necessary for the conduct of the election and cannot be reimbursed from the Consolidated Fund.
Visual Equipment	This equipment is not thought to be necessary for the efficient and effective running of the election; however, reasonable costs may be considered where there is justification for their use.
St John’s Ambulances or other first aid cover at the count	Venues used for the purposes of the count should already provide the necessary first aid cover required. As a result, additional first aid cover, including the provision of St John’s Ambulances, cannot be reimbursed from the Consolidated Fund.
Waste disposal	Cleaning of areas outside of the count venue, including streets, is not the responsibility of the Returning Officer. Waste disposal should be included in the venue hire agreement and not incur additional costs. Overall, cleaning and waste

	management remain the responsibility of the local authority or the venue hired for this purpose.
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1.8.6 Other Costs

Textbooks

In the past, the cost of one textbook per council (for instance “Parker’s Law and Conduct of Parliamentary Elections”) has been judged to be an acceptable election expense, since it can be argued to be necessary to ensure the proper conduct of the election. However, since any textbook can be used to assist with other elections and for general electoral purposes, the UK Government has only been prepared to fund the initial purchase, and not any annual subscriptions. We will only consider the purchase of a new textbook if this has not been kept up to date for more than five years.

Any claim which is made for this expense should be accompanied by the appropriate invoice.

Translations

ROs in Wales can claim for the costs of Welsh translations of documents, where these are necessary. Instances should be limited as the EC and MHCLG have already provided full Welsh translations of all forms and notices. MHCLG does not fund translations of electoral documents into other languages, as these are often available free of charge from the Electoral Commission.

Legal Services

If you are seeking legal advice and it relates to a possible or threatened challenge to the poll, you should talk to your insurers in the first instance who should provide you with legal support.

If you are seeking legal advice for other matters related to the conduct of the poll, [please contact the ECU](#) before doing so. If the matter is then such that ROs need legal advice, as has been the case with PCC election addresses (to name one example), we can discuss options. If the matter is urgent and you require immediate legal advice, please ensure that you inform ECU as soon as practicable so that we can ensure that sufficient funding is available to cover the relevant costs.

Mobile phones

The purchase of mobile phones cannot be reimbursed from the Consolidated Fund. There are very few people who do not own a mobile phone. It is also unreasonable for the taxpayer to subsidise the provision of mobile phones to local authorities for purposes other than elections funded from the Consolidated Fund. Furthermore, most phones now have inclusive contracts for calls and texts which can also be used for the purpose of the election.

Claims may be paid for call charges provided these have been incurred wholly and exclusively for the purpose of the election. Phone hire may be considered in areas of poor connectivity where a specific phone or operator is required. This should first be discussed and agreed with the ECU. No costs will be considered for calls and texts that are included by network providers in an unlimited package. Evidence will also be required for any costs claimed in relation to mobile phone hire.

Other costs that cannot be claimed

Other Costs	
Items	Further Information
Costs for legal advice obtained in any other way than what has been set out in this guidance	See legal services section above.
Purchase of mobile telephones, with the exception of phone hire where a specific phone or operator is required due to coverage issues.	In cases where poor connectivity requires specific phones to be hired for use, this may be reimbursed, but should be discussed and agreed with the ECU before any costs are incurred.
Reimbursement for calls and texts that fall under an unlimited package.	As all calls and texts within such packages are provided at no extra cost, there are no additional costs incurred by staff that can be reimbursed.

1.8.7 Advice for other items

Outsourced services

Care should be taken when outsourcing any element of the election process to ensure the costs incurred are not increased from those that would be incurred were the service provided internally.

While ROs may incur costs across the various heads as necessary, and these are not constrained by any set amounts for those heads, we will query any element of a claim which greatly exceeds the average cost we would expect. We will similarly challenge costs we consider to be above what is necessary for the efficient and effective running of the polls.

It is not uncommon for ROs to outsource parts or all of the postal voting process. Any claim must only reflect what is necessary for the efficient and effective running of the service and should not exceed any cost of providing the same service internally. Therefore, we will not fund any costs for any special technology or computer aided services over and above that which we consider necessary. This includes services which provide additional or special levels of managed services (see managed ballot service section above).

Across all expenditure you should be able to demonstrate that you are achieving value for money. Where elements of a claim exceed that which is necessary for the efficient and

effective running of the poll, we may refuse to pay for all or part of those additional elements. In order to avoid paying for a service which may not be reimbursed, you should [contact the ECU](#) ahead of the relevant poll for further advice.

Contingency Planning

The Electoral Commission's guidance sets out the need to plan for contingencies and gives examples of areas to consider. While it gives examples, it does not require ROs to take any specific action in terms of expenditure unlike some other recommendations it makes. However, the guidance always provides for ROs to take a course based on consideration of their local area and previous experiences.

Risk and contingency planning to ensure you can deliver a successful election should be undertaken with the level of risk, likelihood and proportionality in mind. Consequently, seeking to cover for every possible eventuality will not be supported in reimbursement on claims. In those circumstances where you do need to incur a cost to make provisions for contingency planning, these should be discussed and agreed with the ECU before those costs are incurred.

Indemnity

ROs should make their own arrangements to insure themselves against any risks they face in taking forward their statutory duties at all elections and referendums. The cover obtained usually forms part of the local authorities' own insurance arrangements and ROs should check what cover they have in place.

While the local authority insurance will cover certain risks, ROs may also be liable for claims of a type not covered by its existing insurance policies. In light of this, the UK Government provides ROs with a specific indemnity for Police and Crime Commissioner and UK Parliamentary elections to supplement the insurance policies that are arranged locally. However, this only comes into force where existing insurance cover has been exhausted and should not be seen by the RO as a replacement. A similar indemnity is also provided for recall petitions.

Where any claim is in respect of a devolved government election, an indemnity is to be provided by that government. If a claim is in relation to a devolved government and a Police and Crime Commissioner and/or UK Parliamentary election, all indemnities may need to be called upon depending on the circumstances of any given case.

Insurance policy 'excess' payments are not covered by the UK Government indemnity.

VAT

Guidance on VAT for the expenditure that ROs incur for the conduct of the poll is issued directly by HMRC and is available via [gov.uk](#).¹⁸ It has also been included in Appendix B in this guidance. ROs should ensure they have read this guidance before submitting their claims as the ECU will not reimburse any VAT that has been incorrectly claimed.

¹⁸ <https://www.gov.uk/hmrc-internal-manuals/vat-government-and-public-bodies/vatgpb8680>

Encouraging Participation costs (Police and Crime Commissioner elections only)

This is a unique provision for PAROs in England and Wales. Whilst it is generally a duty on Returning Officers to promote awareness / encourage participation in polls, under the Police and Crime Commissioner Elections (Functions of Returning Officers) Regulations 2012, there is a requirement for PAROs and LROs to undertake activities as they feel appropriate to encourage participation in the PCC election.¹⁹

When the PCC elections were introduced, the government agreed to make some specific funding available to PAROs for this purpose as the elections were a new process. Therefore, there is a set amount made available from the Consolidated Fund to PAROs for this purpose which will be communicated to PAROs in advance of the election. Whilst PAROs and LROs may use a number of mechanisms to promote awareness and participation, (previously, the funds have been used for newspaper adverts, poster campaigns and radio adverts) the amount available to the PARO is fixed and any additional expenditure on this area is not recoverable from the Consolidated Fund.

Equipment costs under £100

Where ROs incur costs for minor items of equipment, for example mirrors or pencil grips, and the overall cost of purchasing these items does not exceed £100, the cost can be reclaimed via a single payment, rather than be apportioned out and claimed over time.

Please note that items of equipment costing over £100 should be apportioned in the usual way and should continue to be claimed for in line with the approach set out in this guidance.

Costs under £100 claimed via a single payment would still need to be appropriately apportioned between the local authority and the Consolidated Fund. This apportionment should be based only on the number of **scheduled** polls—whether local or national—known at the time the equipment is purchased. For example, if there were three scheduled local elections and two national elections in the lifetime of the equipment, 60% of the equipment cost would be attributable to the local authority, and 40% of the cost would be attributable to the Consolidated Fund. The 40% can then be claimed as a single payment rather than across the relevant elections at different points in time. Any **unscheduled** polls that are announced after the purchase cannot be factored into the calculation.

Standby Costs

We have not previously paid for standby costs, but given recent issues with staffing for polling stations, we have agreed to consider reasonable costs as detailed in this guidance.

General Items that cannot be claimed from the Consolidated Fund

General advice for all heads	
Item	Further Information
Payment for employment of health and safety officers to undertake checks of premises and equipment	These checks should be undertaken as part of polling district and place review, rather than under the conduct of the election. We would only consider such charges in exceptional circumstances.

¹⁹ <https://www.legislation.gov.uk/ukxi/2012/1918/regulation/7/made>

Consultancy fees (without prior agreement)	Consultancy costs of any kind cannot be reimbursed unless they have been agreed with the ECU prior to the poll. This includes for legal advice and for consultancy e.g. from the AEA or another supplier. As these can be significant costs, prior approval is required.
Equipment Repairs	If repairs are needed, and these can be shown to provide value for money, they may be reimbursed with prior agreement from ECU. However, the Consolidated Fund will not reimburse an additional member of staff solely for the purpose of supervising these repairs. The staff undertaking the repairs should be able to do so without additional supervision.
Warranty for Equipment	This is a cost that is not seen as providing value for money and is not something that can be reimbursed from the Consolidated Fund.
Standby Costs (other than those specified in this guidance in relation to polling station staff).	We have made specific provisions for where the Consolidated Fund can reimburse costs for items or services that will not be used for the conduct of the election. Outside of those specific provisions, we will not reimburse unless there has been a specific prior agreement made.
Supervision of recovery of equipment from storage	The Consolidated Fund can reimburse for reasonable staff costs for recovering equipment from storage where necessary in relation to parliamentary and PCC elections. Reimbursement will not usually cover extra staff hired only to supervise this task.
Resurfacing or gritting of roads	This is the responsibility of the local authority and cannot be claimed from the Consolidated Fund for any polls.
Hotel accommodation (such expenditure has previously been accepted only in relation to ROs or deputy ROs on the night of the election)	Expenditure for hotel accommodation would have to be agreed with the ECU prior to the election where necessary and justified.
Taxi costs	The use of taxis on polling day or at any other stage during the election is normally not a necessary cost and not one that can usually be reimbursed. However, in cases where public transport cannot be used, the option of a car is not available, and the use of a taxi is necessary and can be justified the cost can be considered.

	Although, please note that costs for taxis cannot be claimed where they are used to transport staff to and from their place of work.
Parking fees	We do not expect local authority and RO staff to be charged for parking at local authority premises - we would expect parking for election staff and support services to be provided as part of an LA's support for the running of polls. If commercial parking has to be used, then costs can be recovered.
Laundry Costs	The Consolidated Fund will not reimburse laundry costs for items such as hi-visibility vests or other items of clothing.
Photographs or photographers for recording any part of the election process	This is not necessary for the conduct of the election, and these costs cannot be reclaimed from the Consolidated Fund.

1.9 Claim Scrutiny

As we move to a new digital claims system, for future election expenses claims all evidence will need to be submitted with your claim. This will help to eliminate delays that arise from missing evidence at the point of submission. It will also assist NAO to complete their annual audits in a quicker fashion as they will have direct access to all the evidence provided.

Claims will go through an initial triage to ensure that all the information has been provided prior to the claim being scrutinised. You will be notified by ECU of any outstanding documentation and the time available to submit this in support of the claim. This will help reduce the number of observations that ECU need to raise which should result in a quicker settlement process overall.

Section 2: Guidance on Staff payments

We recognise that people work hard on the preparation and delivery of elections and staff should be properly recompensed for the work they do to ensure elections are delivered successfully.

There is also a need to be clear and consistent with regards to payments which can be difficult to achieve with people working in different areas to independent Returning Officers. This section aims to ensure there is a basis for transparency and consistency, and equity in so far as that is achievable.

2.1 Background

In 2014, changes were made to the methodology used to allocate funding for polls paid for from the Consolidated Fund. The changes were intended to provide Returning Officers with more flexibility in how they could utilise the monies provided for the efficient and effective conduct of the polls. However, since 2014 this has led to a significant variation in the rates paid to staff across Great Britain, for what in many cases is very similar work. NAO and HMT identified this as an area that warranted further review.

The 2022/23 Funding Review also identified that payments made to staff were not as transparent as they could be when scrutinised by ECU and NAO. Staff who were paid a flat fee rather than at an hourly rate caused additional correspondence as often limited information was provided on how these fees were calculated and what tasks and responsibilities they covered. The Funding Review identified the need for greater transparency and clarity to ensure that payments made to staff were necessary, reasonable, and at a rate proportionate to the roles and responsibilities undertaken.

MHCLG has worked closely with the Association of Electoral Administrators (AEA) and the Society of Local Authority Chief Executives (SOLACE) and the Elections Funding Working Group (EFWG) to develop a pay structure for all staff working on polls funded from the Consolidated Fund. We appreciate the input from these groups and their comments on the payment scheme being introduced.

MHCLG have devised a set of pay bands that apply to all polls across Great Britain paid for by the consolidated fund. These pay bands have been calculated based on data provided by the EFWG and in turn uplifted and updated to reflect additional responsibilities introduced by the Elections Act 2022 as well as changes to average public sector pay and national minimum wage since then. The pay bands are intended to increase the consistency and transparency of staff payments. They should also reduce the number of 'observations' the ECU are required to send on staff payments, allowing claims to be settled more quickly, whilst ensuring that payments continue to reflect the work undertaken. However, the ECU may still query staff payments that do not appear necessary or reasonable or are not

supported by sufficient evidence. On the latter, it is important that relevant evidence is held for up to six years as this could be requested by ECU or NAO at any time. Once we move to a digital system, ROs will be required to submit all evidence online in support of their claim. ECU will then perform checks based on the level of scrutiny applied to each constituency or voting area as necessary. The main aim of the guidance is to assist ROs in the completion and submission of their expenses by ensuring that the correct information is provided first time. This will help to minimise the number of queries from ECU and speed up the reimbursement process overall.

2.2 Pay Bands

There are four pay bands in total covering a range of roles involved in the delivery of elections. There is also a set of rates covering other costs, such as training and travel.

A list of the election roles necessary for the conduct of the poll has been developed in consultation with the AEA, SOLACE and the EFWG and is included in appendix C of this guidance. These roles have then been assigned to a pay band based on their level of responsibility. The rates for each pay band have been calculated using data provided by Returning Officers and Electoral Administrators representing Scotland, Wales, and each of the regions across England.

The pay bands set out a range of daytime **hourly rates** for each role that can be reimbursed from the Consolidated Fund. MHCLG has worked closely with the sector to set these rates at a level that is reasonable and proportionate to the roles and the responsibilities undertaken. The pay bands also reflect any additional responsibilities staff will be required to undertake because of the changes introduced by the Elections Act 2022. The range in each pay band provides flexibility for the reimbursement of daytime hourly rates that reflect circumstances particular to each constituency or voting area.

- To ensure transparency, ROs can only be reimbursed for payments to staff working at an hourly rate set within the relevant pay band. These rates do not reflect overtime enhanced pay or night rates for overnight count staff (see relevant sections below).
- Flat fees for staff will not be reimbursed unless they are specifically provided for in this guidance or agreed in advance of the relevant poll with the ECU.

Please refer to the section titled 'Core Elections Teams' with regards to rates that can be reimbursed for members of the elections or core services teams substantively employed by the local authority.

2.2.1 Annual uplift of pay bands

Pay bands will be updated on an annual basis to reflect changes to national minimum wage and average public sector pay. The guidance will be updated each year to include the new

rates for the following financial year. This will typically be done following the autumn statement around November time. The latest version of the guidance will be made available immediately via the digital claims system.

2.2.2 Guidance on the pay bands

Staff payments will be reimbursed with minimal queries from the ECU providing:

- The rates claimed for each role are within the relevant pay band and follow a sliding scale (in the order in which the roles are listed under each pay band – these are in descending order e.g. top of the list also means top of the pay band);
- Claims for staff payments are supported by sufficient and appropriate evidence supporting the costs incurred; and
- Claims for payments to staff follow the requirements set out in this guidance.

MHCLG has implemented pay bands to achieve greater consistency in the rates paid, providing a level playing field whilst still allowing ROs the flexibility to determine the appropriate rate within the relevant pay band. At the same time, there is a need to act responsibly when setting rates in line with the pay bands to avoid moving to a stricter process with less flexibility. This approach will help minimise the number of queries raised by ECU on staff payments going forward.

Rates claimed for different roles in the same pay band should aim to follow a sliding scale, proportionate to the tasks undertaken. The order we have placed on roles in each pay band provides an indication as to the hierarchy and where they fit within the pay band. For the avoidance of doubt, roles are listed in descending order with those with higher responsibilities being at the top of each pay band. We do not expect rates for all roles to be claimed at the top end of the pay bands, and costs claimed in this manner will be queried by the ECU.

London weighting will apply for voting areas in London as is common across the public sector. This is detailed further below. There will be a period of adjustment for London, while the rates for the rest of the country converge.

The ECU may still query rates set within the relevant pay bands if:

- They do not appear reasonable or proportionate to the work undertaken e.g. a role is paid at the top end of the pay band despite being listed at the bottom end
- All roles in a pay band appear to have been paid at the top end of that pay band without following a sliding scale.
- Insufficient evidence has been provided in support of the payment.

Please note that, as with other payments, reimbursement of a staff cost at a previous poll should not be taken as a guarantee that the same cost will be reimbursed at future polls. The new pay bands supersede any previous rates paid.

ROs should, therefore, ensure they have read this guidance before setting rates of pay for their staff and should contact the ECU in the case of further queries.

2.2.3 Reimbursing Rates Outside of the Pay Bands

In exceptional circumstances, it may be necessary to pay certain roles at a rate exceeding the prescribed pay band. This may be, for example, because of recruitment difficulties for certain roles in a particular area. If there are exceptional circumstances which impact your ability to set rates within the pay bands, please contact the ECU prior to any payments being agreed or made. This enables rates to be discussed and agreed prior to the poll, thus avoiding subsequent queries, and ensures the necessary funding is available. Where higher rates have not been discussed and agreed in advance, the ECU may refuse to reimburse at the rate paid. They may instead recalculate the cost based on a rate within the pay band for the role.

Where a higher rate has been agreed by ECU, please retain confirmation of this as it will need to be submitted with your claim. This will help expedite the processing of your expenses claim.

Please also note that there is no provision for 'bonus payments' i.e., those payments which are given to staff for working on the election on top of any other payments. Any bonus payment cannot be reimbursed from the Consolidated Fund.

2.2.4 Overtime Rates

For core election staff (those employed by the local authority to work on elections and registration are deemed to be part of the core elections team) that work overtime, the RO will be reimbursed in accordance with the accepted overtime rates as stipulated in the staff's contract of employment with the local authority.

For other local authority staff who are coming from elsewhere to work on elections, the pay bands set out an **hourly rate** for reimbursement to the RO for payments to such staff. Where local authority staff work on election roles that are not specifically provided for with rates for reimbursement – so excluding roles such as in polling stations, on postal vote opening or counting – and work overtime during evenings, weekends and/or bank holidays, an uplifted rate of pay can be claimed from the Consolidated Fund in line with their terms of employment.

For other staff, e.g. non-local authority casual staff hired by the RO directly, where they work beyond their contracted hours the RO can be reimbursed for that overtime.

- Rates for work undertaken outside of the contracted hours during the week and Saturdays can be uplifted up to a maximum of **1.5x** the hourly daytime rate for the role.
- Rates for work undertaken on Sundays and bank holidays can be uplifted up to a maximum of **2x** the hourly daytime rate for the role.

[**Note** that overtime in relation to registration work cannot be considered as this is not a Returning Officer function and there is no provision to reimburse Electoral Registration Officers for that work.]

2.3 Polling station staff

Payments for polling station staff can be reimbursed in line with the hourly rates set out in the pay bands. The rates provided apply to the role from start to finish. There is no enhanced overtime rate or night rate payable as the role requires staff to work for a certain number of hours during which the same rate applies.

2.4 Night Rates (for an overnight verification and count)

In line with existing [government guidance](#), an enhanced night rate can be paid to staff working at an overnight verification and count. Whilst guidance refers to night hours as the period between 11pm-6am, we will consider payments at the enhanced night rate for verification and count staff as long as the start time is reasonable (more than an hour prior to the close of poll for instance would not be considered reasonable unless there is a specific reason for this). The same rate can be applied up to the completion of the verification and count or 8am (whichever comes sooner). The night rate can be up to 1.5x the hourly daytime rate shown in the pay bands.

Verification and count assistants and supervisors can receive a guaranteed minimum payment of 4 hours from the moment they are required to be present at the verification and count until its completion, where this takes place back-to-back (e.g. verification is immediately followed by the count) and is less than 4 hours overall. The expectation will be for these staff to start at a reasonable time, allowing for any briefing to be had before the verification and count commences as explained above. Where verification takes place separately after the poll and is followed by a day count, then the guaranteed minimum payment covers the overall time spent at both – only one guaranteed minimum payment can be made (e.g. verification takes one hour overnight, and the count takes two hours the following day). Where that is the case, the minimum guaranteed payment should consider the relevant hourly rate for the verification (night rate) and the count (daytime rate).

We will consider reimbursing verification and count staff for reasonable hours worked in line with a reasonable start time. An early start would need to be explained as to why it was necessary but normally, we would not consider staff being at the verification and/or count earlier than they are required.

The enhanced pay period for an overnight verification and count should not, on average, exceed eight hours in a twenty-four-hour period. We can, however, extend this so that it covers staff working at an overnight verification and count from their start time until 8am the following morning. This is intended to help make the calculations for the overall pay of these staff simple. However, where the verification and count exceed the hours mentioned

then the calculation will have to reflect both the enhanced rate and the day rate for the relevant hours.

This provision will apply to all staff working at an overnight verification and count. Staff working at daytime verifications and counts can be reimbursed at the appropriate daytime rates listed in the pay bands – the uplifts mentioned above do not apply to a daytime verification or count.

2.4.1 Hourly Rates and Transparency

To improve transparency, the pay bands are set in the form of an hourly rate. Any claims made for payments to staff must be accounted for as an hourly rate. There is a floor as a guaranteed minimum payment provided for certain staff working at the count as detailed in the section above.

For any work done as a fraction of the hour, for example a 15-minute period, this should be paid as a fraction of the hourly rate paid.

2.4.2 Exceptions to Hourly Rates

The RO can be reimbursed a set sum for payments to staff who undertake the following activities:

- Attending training
- Delivery of training
- Bookkeeping²⁰

This guidance provides the maximum rate at which payments for these activities can be reimbursed and should be consulted for further information. Any claims for the reimbursement of these activities must still be accounted for under the appropriate head of expenditure, with the relevant evidence attached.

2.4.3 Rates for Count Staff

There is provision for count assistants and count supervisors working at the verification and count to receive a guaranteed minimum payment, equivalent to four hours of pay at the relevant rate for the role. Regardless of the count length, ROs can be reimbursed this minimum payment for the above roles working at the count.

This provision aims to ensure that rates can remain competitive, even in cases of shorter counts.

²⁰ For further information on how costs for bookkeepers can be reimbursed, please refer to section 2.12.3 in this guidance.

If the count lasts longer than four hours, any additional hours will then be payable at the relevant hourly rate for the role.

For further information on how payments to staff at the count can be calculated, please refer to the examples set out in this guidance.

2.5 Staff Structures at the Count

The pay bands provide for four tiers of staff at the count, ranging from the count manager to count assistants. ROs may employ different staff structures at the count, depending on circumstances in their constituency or voting area.

Where ROs have greater or fewer levels of supervision, they should assess how their count roles can still be paid in line with the pay bands, so staff are paid at a rate that is reasonable and proportionate to the responsibilities they undertake.

The ECU will consider the levels of supervision at the count when scrutinising rates of pay. To facilitate this, ROs may wish to provide their count structure as evidence in support of their claim. Similarly, the ECU may request further information about count structures when assessing claims.

We will generally reimburse costs for one count manager per venue. However, circumstances that warrant more than one count manager at the count venue should be discussed and agreed in advance.

2.6 Core Elections Teams

Whilst election core team staff are working on registration and elections as part of their ordinary role, where they have to work outside of their ordinary salaried hours on the conduct of elections they can be reimbursed for that extra time from the Consolidated Fund – this includes at overtime rates for evening and weekends. Consequently, payments for work that takes place during normal office hours in support of the conduct of the poll cannot be reimbursed from the Consolidated Fund.

Any overtime worked on a task that would normally form part of the core team member's responsibilities can be reimbursed at their contracted overtime rate. This will normally be up to 1.5x their hourly daytime rate unless the overtime takes place on a Sunday or bank holiday in which case the uplift could be up to 2x their hourly daytime rate. It is for the RO to determine an enhanced rate, if any, with reimbursement from the Consolidate Fund up to the maximum limit provided if this is not already included in the contract of employment.

For core election staff who work part-time, the RO can claim the standard hourly rate for any additional hours worked on the conduct of elections up to the full time contracted hours of the local authority. For example, if a member of the core team works 20 hours a

week on a part-time basis they would continue to be paid their standard contracted rate up to the full time equivalent of 37 hours a week. An enhanced rate only applies for additional hours that exceed the full time equivalent (e.g 37 hours a week). This is applicable where the work is part of the responsibilities for the role and in relation to the conduct of the elections.

Any tasks the core elections team take in addition to their usual duties, for example managing postal vote opening sessions in the evenings or working at the count, can only be reimbursed at a rate proportionate to the role undertaken, and not at that member of staff's contracted rate. All work on national elections should be paid at a rate proportionate to the role and responsibilities undertaken, and not in line with the grade or level of seniority of the officer in post. Payments for these roles can be reimbursed in line with the rates set out in the pay bands.

Where postal vote opening sessions or the count take place during the daytime i.e. during normal office hours, we would not expect to see any claim for overtime as this period should already be covered by the standard contracted hours.

As part of the core team's responsibilities are to support the conduct of the poll, we would not expect core team members to be taking annual leave or special leave to work on or around polling day. Any claims made to reimburse core staff who have taken leave to work on the conduct of the poll may be challenged.

Similarly, core staff could not be reimbursed from the Consolidated Fund for any work they undertake on postal vote opening sessions that occur during normal working hours. As this is a task required to facilitate the conduct of the poll, and in this example, undertaken during normal office hours, it would be accounted for by the salary received by the core team from the local authority.

Please also note that if core staff are paid for overtime hours at their contracted rate, the RO may have to confirm their contracted hourly rate as part of the scrutiny of the claim.

There may be cases where the local authority provides a higher uplift for overtime work than paid by the Consolidated Fund. If members of staff working on the conduct of the poll are eligible to receive their contracted overtime rate, this higher uplift can be considered. ROs should then make clear on their claim wherever contracted overtime rates are subject to an uplift of higher than rates set out in this guidance and provide supporting evidence.

The number of hours of overtime claimed need to be reasonable overall and clearly explained in the accounts. Where this appears to be significant and above what we would normally expect to see we are likely to query this further. There needs to be a distinction between the number of hours worked overtime when the elections are unscheduled compared to a scheduled poll – for the latter we would normally expect fewer hours claimed.

If there is any doubt on how certain roles or responsibilities can be reimbursed, please contact the ECU before any payments are agreed or made so that they can provide further guidance.

Please also refer to the relevant section of this guidance for examples of how ROs can be reimbursed for payments to members of the core elections team working on the conduct of a poll.

2.7 London

In line with the approach taken by the wider public sector, ROs in and on the fringe of London can be reimbursed at an uplifted rate for payments they make to staff.

- For inner London boroughs, each pay band can be uplifted by a maximum of 20%.
- For outer London boroughs, each pay band can be uplifted by a maximum of 15%.
- For fringe areas, each pay band can be uplifted by a maximum of 5%

The areas to which these uplifts can be applied to are included below:

2.7.1 Inner London Boroughs – 20% uplift

- Camden
- Greenwich
- Hackney
- Hammersmith and Fulham
- Islington
- Kensington and Chelsea
- Lambeth
- Lewisham
- Southwark
- Tower Hamlets
- Wandsworth
- Westminster

2.7.2 Outer London Boroughs – 15% uplift

- Barking and Dagenham
- Barnet
- Bexley
- Brent
- Bromley
- Croydon
- Ealing
- Enfield
- Haringey
- Harrow
- Havering

- Hillingdon
- Hounslow
- Kingston upon Thames
- Merton
- Newham
- Redbridge
- Richmond upon Thames
- Sutton
- Waltham Forest

2.7.3 Fringe areas – 5% uplift

- Brentwood
- Broxbourne
- Dartford
- Elmbridge
- Epping Forest
- Epsom and Ewell
- Hertsmere
- Mole Valley
- Reigate and Banstead
- Sevenoaks
- Slough
- Spelthorne
- Tandridge
- Three Rivers
- Thurrock
- Watford
- Welwyn and Hatfield

The following parliamentary constituencies can also receive a 5% uplift on their rates of pay to staff:

- Beaconsfield
- Windsor

All other rates, including for training and travel, are not subject to the same uplifts that apply to pay bands A-D.

2.7.4 Evidence

The ECU will require evidence in support of all claims made for staff payments. Evidence should be provided showing:

- The hourly rate at which staff were paid – fixed fees cannot be considered unless specifically provided for in the guidance or agreed in advance with ECU (e.g. better value for money).
- The number of hours staff members were required to work.
- Rates paid to staff for training and travel where relevant.
- A breakdown of the tasks that were completed where relevant.

Evidence for staff payments should be grouped by role where possible.

For any overtime conducted by core staff, detailed timesheets must be provided showing:

- How many overtime hours were worked and when (detailing dates and times).
- A detailed split between conduct related overtime and any hours relating to non-conduct related work e.g. electoral registration.
- A breakdown of the tasks that were completed during these hours.
- The rate at which these hours were paid.

Where the number of overtime hours claimed is significant, we may also require further information or context to understand the specific circumstances leading to this. For example, we may need to be aware of any vacancies or other exceptional circumstances that may have contributed to the significant overtime. We also recommend reviewing timesheets carefully to ensure that no standard hours have been included in error.

This facilitates scrutiny of the overtime worked and assists the ECU in their checks to ensure the overtime was relevant to the conduct of the polls.

ROs should provide supporting evidence in the form of payroll records or evidence of payments to staff. For other expenditure, ECU will require invoices to be provided where appropriate. This will provide the ECU with the necessary evidence required for the scrutiny of the claim.

Should this facility be unavailable to the RO, evidence from a similar system can be accepted. However, any evidence should provide a sufficient level of information, as set out above, to allow the claim to be scrutinised. Please note that quotes, estimates and requests for payment cannot be considered as evidence of payment.

The ECU must be able to reconcile all payments submitted on the claim form with the supporting evidence provided. In particular, staff-related payments must be clearly linked to payroll records. It is the responsibility of the RO to ensure that the relevant sections of the payroll are clearly identified and aligned with the corresponding entries in the claim.

Where supporting evidence (e.g. payroll data) is unfiltered, unclear, or not appropriately referenced - especially when provided in formats that are difficult to navigate or search, such as PDF files - this can lead to significant delays in processing. Where the ECU is unable to reconcile staff payments due to insufficient or unclear evidence, the claim may be rejected or returned for further clarification. Please review all evidence carefully before

submission to ensure it supports the amounts claimed and is presented in a clear, reconcilable format.

Please ensure that all supporting evidence is submitted as part of the claim. Timesheets should be kept for all staff working on the election for a period of up to 6 years for audit purposes.

Auditing bodies are increasingly paying attention to election accounts and closely scrutinising payments made to staff. One issue that could raise concern is that of employment by the RO or their deputies of family and close friends. While there is no bar on such employment, it is important that the nature of duties of any such staff are clearly itemised, and all payments accounted for so that they are completely transparent.

Not only will claims be queried by the ECU where there is no clear explanation of duties performed in respect of receipt of a payment, but auditors may well identify such occurrences and seek to make further enquiries.

2.8 Accounting for Transparency

Where an individual earns an aggregate of £3,000 or more for their work on the conduct of polls, the Returning Officer will need to provide:

- A sufficiently detailed description of the tasks performed.
- The hourly rate at which they were paid (if they were paid at more than one rate, all different rates should be included); and
- The number of hours worked at each rate.

This information will also need to be recorded separately for transparency reasons using the separate form available on the online system.

For clarity, this applies to all members of staff (excluding the Returning Officer which has a set fee as prescribed in the Charges Order) who have earned more than £3,000 for their work on the conduct of polls, regardless of the number of constituencies or voting areas they have worked across. If staff have worked on the conduct of polls in more than one constituency or voting area and have earned more than £3,000 across multiple claims, they must complete the transparency form and attach this to each claim.

These payments may not be reimbursed unless a breakdown of the tasks undertaken, and the hourly rate paid for those tasks, is included.

2.9 New Roles Outside of the Pay Bands

MHCLG, working with the AEA, SOLACE and EFWG, have developed a list of roles necessary for the conduct of an election. Rates have been set for these roles specifically.

ROs may sometimes employ people into roles that perform a similar function to those set out in the pay bands but are named differently. In these instances, ROs should be able to identify a corresponding role from the pay bands that most closely aligns with the responsibilities undertaken. For consistency, the job title from the pay bands should then be provided when completing the accounts.

We recognise that there may also be additional roles not included in the pay bands, but for which an hourly rate of pay is required. These additional roles should be discussed with the ECU to establish whether their cost can be reimbursed from the Consolidated Fund. If so, the ECU can then provide an indication as to where that fits in the pay bands provided. It will not be possible to submit a claim for any additional roles that are not included in the guidance unless this has been raised and agreed in advance. Any additional roles will need to be added to the digital system to allow a claim to be made.

2.9.1 Contacting the ECU

ROs should contact the ECU if they require further advice or clarification on staff payments or any other section of this guidance. We very much encourage discussion in advance of expenditure so that it can be understood as to necessity or reservations about reimbursement made clear.

If, due to exceptional circumstances, ROs will need to claim costs in addition to what has been set out in this guidance they should contact the ECU to discuss and agree any additional or novel costs before they are incurred. This includes paying for additional roles or paying a fee that is not in keeping with the pay bands provided.

We appreciate that Returning Officers and Electoral Administrators will be busy when preparing for polls, particularly where these are called at short notice. We will aim to make the process as easy as possible and will aim to provide a timely response to any queries raised with us. We will aim to answer most queries within 24 hours from the time the query is received, however, more complex queries may take longer to address and where that is the case we will advise accordingly.

We would also expect any additional costs to be discussed and agreed with us so that we can ensure funding is available. A short conversation with us before any costs are incurred can help to facilitate the claims process and reduce the number of subsequent queries or observations on the costs in question. We will not normally reimburse novel or additional costs that have not been agreed in advance – this includes the cost of consultants.

IMPORTANT

The funding required to support ROs in the successful delivery of the UK Parliamentary and PCC elections is agreed with HM Treasury in advance of the relevant poll, and MHCLG are provided with a finite pot for this purpose. Should ROs necessarily face additional costs in the conduct of the poll which are not provided for in guidance, the Elections Funding Team needs to ensure that there is sufficient funding to meet them. If we are not made aware of these additional costs, we may not be able to secure additional funding from the Consolidated Fund, and as such will be limited on the costs that we can reimburse above the MRA.

2.10 The Pay Bands

The Pay Band tables below set out the main election roles and their respective pay bands. Please note that the order of roles is provided in descending order starting from the highest paid to the lowest. For example, in pay band A, the casual admin support role would be reimbursed at a higher rate than reception staff. Roles must be paid following a sliding scale that reflects the order of the roles as listed in the pay bands. There will be some flexibility around this if roles need to be moved up or down a few places to suit local circumstances.

Please note that the rates provided in the tables below are day rates only and for a night count, for example, an enhanced night rate of up to x1.5 applies.

2.10.1 Pay Band A

Pay Band A	
Roles	Pay Band
Casual admin support	£12.71-£15.99
Polling station - ballot box/equipment issuing assistants	
Postal vote - prep and issue assistant	
Postal vote - opening and checking assistant	
Poll clerks	
Poll card - prep and issue assistant	
Ballot box receipt assistant	
Count setup/take down assistant	
Count and verification assistants	
Count security*	
Postal vote security*	
Reception staff	
Poll card – printing	
Printing coordinator (e.g. printing of letters)	

*Does not apply to security company staff if this service is outsourced. This only applies to staff employed by the RO directly. For security staff who are outsourced, the ECU will consider reimbursing rates that are reasonable. These should be supported by evidence of value for money, for example, by obtaining multiple quotes from two or more security firms.

For poll clerks, we can accept claims of up to 17 hours for work on and around polling day, including any necessary preparation. This does not include the costs of any necessary travel or training.

2.10.2 Pay Band B

Pay Band B	
Roles	Pay Band
Polling station - ballot box/equipment issuing supervisors	£14.22-£18.96
Postal vote - prep and issue supervisor	
Postal vote - opening and checking supervisor	
Ballot box receipt supervisor	
Poll card - prep and issue supervisor	
Count staff - IT support	
Postal vote - IT support (signature verification)	
Count setup/take down supervisor	
Count and verification team leader	
Unused ballot papers checking and verification	
Collection and prep of equipment *	

*The role of collection and prep of equipment refers to the person(s) that will be responsible for the collection of equipment and preparations for both the polling stations and count venues.

2.10.3 Pay Band C

Pay Band C	
Roles	Pay Band
Presiding officer*	£16.59-£20.73
Count and verification supervisor	
Staff payments/payroll	
Poll card, postal votes and ballot papers - running data, checking and proofing	
Postal vote - signature adjudicators	

Top table assistant/data officer	
Media handling/comms	

*The legislation only provides for one presiding officer to attend at each polling station. The ECU would not be able to reimburse the costs for presiding officers where these exceed the number of polling stations in use. The ECU would not be able to reimburse costs where the number of presiding officers exceeds the number of polling stations in a particular polling place.

Please also note that the legislation only provides for presiding officers and poll clerks to be working in polling stations. Costs for any other roles working in polling stations cannot be reimbursed from the Consolidated Fund.

Presiding officers taking on additional responsibilities can be paid an additional £25 on top of the overall presiding officer fee for the day. These responsibilities can include managing common areas in polling places with more than one polling station. Such staff are often incorrectly referred to as senior presiding officers and would not be in a position legally to decide on behalf of the actual presiding officer for the polling station e.g., on whether to accept or refuse an ID document.

Where a presiding officer is looking after more than one polling station e.g. due to the other presiding officer falling ill, we can consider an enhanced rate of pay to reflect the additional responsibilities. This should not be more than 1.5 times the hourly rate and should only apply to those hours where they have covered both polling stations.

For presiding officers, we can accept claims of up to 20 hours for work on and around polling day, including any necessary preparation prior to the day of the poll. This does not include the costs of any necessary travel or training. Should additional hours be claimed, the ECU may request further information as part of the scrutiny of the claim to ensure that those additional costs were necessary and reasonable.

Staff working in polling stations may also undertake additional work relevant to the conduct of the election that is outside the normal duties of polling station staff. For example, work at the count. If these tasks more appropriately fall under other roles, they should be claimed for separately, under the relevant job role and corresponding pay band.

Any payments for separate election roles should be accounted for separately and are not to be combined on a claim.

2.10.4 Pay Band D

Pay Band D	
Roles	Pay Band
Count manager*	£17.77-£30.80
Polling station inspector	
Postal vote – opening session manager	

* The ECU will generally reimburse costs for one count manager per venue. Should there be circumstances that warrant more than one count manager at the count venue, this should be discussed and agreed in advance.

2.10.5 Other Rates

Other Rates*	
Type	Rate
Poll card hand delivery (per poll card)	£0.21-£0.40
Postal vote hand delivery (per pack)	£0.36-£0.70
Travel up to 10 miles	£4.50
Travel between 10-20 miles	£9
Travel more than 20 miles	£9-£18
Private Mileage rate **	£0.45
Public Mileage rate**	£0.25
Private Mileage rate (Electric vehicles) **	£0.08
Public Mileage rate (Electric vehicles) **	£0.14
Training per member of staff (up to a maximum) ***	£44.96
Training prep & delivery per session****	£106-£159
Bookkeeping capped at a maximum (prior approval required)	£423

*The London uplift does not apply to these rates.

**Mileage rate can be claimed at the rate provided for presiding officers and polling station inspectors. An alternative fixed rate is provided for up to 10 miles, between 10 and 20 miles and over 20 miles of travel if this would be less burdensome to administer.

There is also provision to reimburse for poll clerk travel at the fixed rates provided unless significant travel is required in which case a mileage claim can be considered.

Electric vehicle mileage rates were introduced by HMRC with effect from 1 September 2025.

These rates only apply to company vehicles, so we do not expect these to apply for most election staff. If in doubt, please contact ECU.

***A fee of up to the maximum rate provided in the pay bands can be reimbursed for training polling station and count staff. This is the maximum fee that can be reimbursed to the trainee and the rate should be proportionate to the level of training required and the number of sessions they may need to attend. We would expect polling station staff to require more training than count staff and the fees claimed to reflect this.

****The fee provided is the maximum per session, where a training session is run by two or more trainers then the fee should be split accordingly.

2.11 Further information on Other Rates

2.11.1 Travel

ROs can be reimbursed for necessary travel costs paid to polling station inspectors, presiding officers and poll clerks. These costs may include, for example, costs for a presiding officer to travel to and from the polling station, including travel in advance of polling day, or for any necessary travel required to collect or transport ballot boxes and equipment. Similarly, this may include costs for polling station inspectors to travel between polling stations as part of their duties on polling day. There is also provision to consider travel costs for poll clerks in line with the fixed rates provided in the table above.

For other members of staff working on the conduct of the poll, for example count staff or staff working on postal vote opening sessions, there is no provision in law to reimburse costs for their travel to and from their place of work. These costs e.g., count staff travelling to and from the count venue, cannot be claimed from the Consolidated Fund. Staff should be advised of this in advance so that they are aware of what to expect on the day.

Should there be circumstances particular to your area that would require these staff to be paid for necessary travel, ROs should contact the ECU. Travel costs will only be reimbursed for staff other than polling station inspectors, presiding officers and poll clerks if this has been specifically agreed in advance.

Any eligible costs for travel should be claimed in line with the rates for mileage or public transport that have been set out in this guidance. Where helpful, costs for travel can also be claimed as a fixed rate, proportionate to the mileage travelled.

2.11.2 Training

Training should be claimed at a rate that is proportionate to the level of training to be completed. For example, we would not normally expect presiding officers and count staff to receive the same fee for training. This is because we anticipate that the training will be tailored to the specific roles.

Rates for training can be claimed up to the maximum rate provided in the pay bands per member of staff. If staff are required to attend both face to face and online training, the fees for each part of the training should add up to no more than the maximum rate provided in the pay bands. ROs can be reimbursed for fees which reflect the time needed to complete each part of the training.

In line with requirements for the pay bands, the Consolidated Fund will not reimburse training costs if all members of staff have been paid at the maximum amount.

Whilst training sessions can be delivered either in person or online, we will not reimburse for both in combination unless that can be justified and is agreed in advance with ECU. If more than one session is needed, we ask for a clear justification to support any additional costs incurred. Claims without sufficient explanation may be rejected.

When conducting face to face training for presiding officers, ROs may wish to combine these sessions with tasks such as ballot box collection where possible. This will help to avoid multiple journeys for presiding officers.

2.11.3 Online Training

If training is delivered online by a third party and you are charged a licence fee per user, we will consider reasonable costs instead of the training preparation and delivery figure provided in the pay bands. Similarly, if the training is delivered online, we would expect to reimburse staff a lower fee to reflect this. The point here is that no travel will be required to attend online training, and this can be completed at a time that is more suitable to each member of staff.

2.11.4 Preparation and Delivery of Training

We recognise that those providing the training may spend more time preparing for the first session and then less for each subsequent session. Where there is a cost for the preparation and delivery of training, we will reimburse in line with the rates provided in the pay bands.

2.11.5 Staging and Audio Equipment

Necessary costs for audio and staging equipment will be considered by the ECU. Previously, there was a limit of £800 on the amount that could be reimbursed for stage and audio equipment at the count. However, we recognise that the cost of this equipment, where it is necessary for the conduct of the poll, can vary depending on the size of the count venue in

question. We also recognise that this cost may be in part determined by the count venue itself where it provides stage and audio equipment directly to the RO.

The removal of the set rate for staging and audio equipment should provide ROs with additional flexibility when incurring this cost.

This is still on the condition that any items purchased or hired must be necessary for the conduct of the poll and the costs of those items must be reasonable. Where costs are incurred for equipment that is not necessary for the conduct of the poll, for example lecterns, backdrops, curtains or carpets, these will not, as a general position, be reimbursed.

Any necessary costs that are incurred must also be supported by evidence. When claiming for stage and audio equipment, ROs should provide multiple quotes from suppliers to demonstrate that they have sought value for money and have only obtained equipment suitable for the purpose of the announcement of results of the poll. Where stage and audio equipment are provided by the venue, only necessary equipment will be reimbursed for. We expect ROs to have heed to the public purse and seek to negotiate for what they need, including seeking multiple quotes to obtain better value for money where possible.

Any costs claimed should be clearly itemised in the invoice so that they can be properly scrutinised by the ECU. Costs may be challenged or removed where detailed breakdowns have not been provided and it is not clear what the costs are in relation to.

Where it provides value for money to purchase stage and audio equipment and then to reuse it at subsequent elections, we will consider the apportionment of the cost of purchase. We would normally expect the life expectancy of audio equipment to be around 10 years. The apportionment of the equipment should be calculated in line with the approach set out in earlier sections of this guidance. Looking at previous claims, in most cases it would have been cheaper to purchase the equipment rather than hiring it for individual use, and we will always support the most cost-effective approach. However, storage cost is not a cost that is vested in the Returning Officer's responsibilities and, thus, it cannot be reimbursed by the Consolidated Fund.

2.11.5 Worked Examples

The following section sets out some *examples* of how costs for different roles could be reimbursed for work undertaken on the conduct of the poll.

Poll Clerk

Hourly daytime rate - £11.50

- The poll clerk role is in Band A which has an hourly daytime rate of between £11.44-£15.12. In this example, the rate is set at £11.50.

Training - £30

- The poll clerk attends a training session in advance of polling day. In line with the rates set out in this guidance they receive a payment of £30 for attending.

Polling Day - £184

- On polling day, the poll clerk arrives at the polling station at 6:30am and leaves at 10:30pm. They are paid an hourly rate of £11.50 for these 16 hours. This results in a total payment of £184 (£11.50x16) for their work on polling day.

Travel

- They are paid a set fee for travel of £4.50 for up to 10 miles of travel.

Total payment - £218.50

- The total payment received by the poll clerk including their fee for training and travel would be £218.50.

Presiding Officer²¹

Hourly daytime rate - £18

- The presiding officer role is in Band C which has an hourly daytime rate of between £15.98-£19.60. The hourly rate is set at £18.

Training - £35

- The presiding officer attends a training session in advance of polling day. In line with the rates set out in the guidance they receive a payment of £35 for attending.

Work ahead of polling day and travel - £33.30

- The presiding officer checks the polling station ahead of polling day to ensure the necessary arrangements are in place. This takes 30 minutes, for which they are paid £9.
- The presiding officer is then also required to collect the ballot boxes and other equipment in advance of the election which takes approximately 1 hour (an additional £18).
- They also need to travel for 14 miles to collect ballot boxes and equipment and travel to and from the polling station (mileage £0.45/mile). Thus, £6.30 will be paid to them for travel.

Polling Day - £306

- On polling day, the presiding officer arrives at 6:15am to set up the polling station and leaves at 10:45pm after the close of poll.
- They then travel to the count which takes 30 minutes.

²¹ Please refer to section 2.10.3 for more information on the number of hours that can be claimed for a presiding officer.

- They consequently work 17 hours on polling day, for which they are paid $17 \times £18 = £306$

Total payment £374.30

- In total, the presiding officer in this example would receive a payment of $£35 + £33.3 + £306 = £374.30$.

Count Manager

Hourly daytime rate - £25

- The count manager role is in Band D which has an hourly daytime rate of between £16.80 and £29.12.
- This role is undertaken by a member of the election services team. However, as the role does not fall under their contracted responsibilities, the rate can only be reimbursed within Band D, rather than in line with the staff member's contracted rate of pay.
- In this example, the rate is set at £25 per hour. For a night count, this would be uplifted by up to 1.5x for an hourly rate of £37.50.

Count - £162.50

- The count manager arrives at 9pm for the count. The count lasts 6 hours and 30 minutes. The count manager then leaves at 3.30am.
- Therefore, the count manager will be paid $6.5 \text{ hours} \times £37.50 = £243.75$.

Total Payment - £243.75

- The count manager receives a total payment of £243.75
- This does not include any payment they may receive for work on preparation for the count.
- Any claims for preparation would also need to be supported by a detailed breakdown of the tasks undertaken, and the rate at which they were paid. The latter means that different tasks not related to the count manager role will need to be paid at the appropriate rate for the task.

Count and Verification Supervisor

Hourly daytime rate - £16.50

- The count and verification supervisor role are in Band C which have an hourly daytime rate of between £15.68-£19.60.
- The rate is set at £16.50 per hour in this example.

Count - £99

- They arrive at 9:30pm and the count finishes in 3 hours. They leave by 12:30am.
- For an overnight count they can be paid at an enhanced night rate of up to 1.5x, in this case, this would be up to £24.75/hour.

- They would receive a minimum guaranteed payment of 4 hours, at the relevant hourly rate depending on the timing of the count (e.g. enhanced rate or daytime rate).
- The total payment in this example would consequently work out as £99 (£24.75x4).

Count Assistant

Hourly daytime rate - £12.00

- The count assistant role is in Band A which has an hourly daytime rate of between £11.44-£15.12.
- In this example, the hourly daytime rate is set at £12.00.

Count -£108

- They arrive at 9:30pm and work for 6 hours, leaving at 3:30am.
- Their enhanced night rate for an overnight count can be up to a maximum of 1.5x, in this case, this would be £18/hour.
- Their first 4 hours is paid as a guaranteed minimum payment.
- The total guaranteed payment would be £72, and covers time worked at the count until 1:30am.
- The additional 2 hours they work, between 1:30am and 3:30am is also paid at their hourly enhanced rate of £18.
- Therefore, the total amount paid would be £18x6 = £108 (this includes the guaranteed minimum payment and the two additional hours).

Core Staff

Hourly daytime rate (contracted responsibilities)

- A member of the core elections team is working overtime on a weekday evening in the run up to the election.
- In this example, their contracted rate is £14 per hour (i.e. the salary at which they are contracted by the LA).
- Their overtime rate for evening work on weekdays is uplifted by up to 1.5x their contracted salary, giving a rate of £21 per hour.
- They work between the hours of 6pm-8pm on a task that falls under their contracted responsibilities.
- For the hours between 6pm-8pm, they can be paid at their contracted rate, uplifted for overtime.
- For two hours this would equate to a maximum of £42.

Hourly daytime rate (postal vote opening manager) - £17

- At 8pm until 10pm, they then work as a postal vote opening manager.

- Given that the postal vote opening manager role is a distinct task, the RO can usually only be reimbursed at a rate proportionate to the task. However, if out of normal hours, this rate can be increased as below.
- The role of postal vote opening manager falls under pay band D. In this example, the hourly daytime rate is set at £17 per hour.
- The hourly rate could be uplifted by up to 1.5x to recognise that it is out of normal hours, leaving a maximum hourly rate payable of £25.50 per hour.
- For 2 hours in that role, up to £51 could be paid.

Total Payment - £93

- The total payment for work undertaken between 6pm-10pm would be £93 (£42+£51).
- Any additional or overtime work would need to be supported by a timesheet detailing the tasks and responsibilities as well as the hours worked.
- The timesheets should also differentiate between work that falls under contracted responsibilities and those that do not fit within the day job.

2.12 Other information

2.12.1 Registration Duties

The Consolidated Fund can only reimburse necessary costs for the conduct of the election. Any costs associated with staff working on registration activities cannot be claimed from the Consolidated Fund as this is a role legislatively placed on the local authority to undertake.

Similarly, where core or elections services teams work on registration activity, the RO should note that these costs cannot be claimed for through the election expenses claim form. This also applies to any overtime worked by staff on registration work.

Funding for additional registration activity arising from the Elections Act 2022 has been provided separately via new burdens grant payments to local authorities.

2.12.2 Combination

It is for ROs to use their discretion in uplifting payments to **polling station staff** to account for combination where necessary. We can consider reimbursing the relevant proportion of up to a maximum of 20% uplift of the hourly rate for the role. The amount of this uplift should be split equally between the relevant sources of funding for the polls which are to be held in combination. For example, if a parliamentary election is combined with a local election, the Consolidated Fund and the local authority should each fund half of the uplift.

This uplift for combination for polling station staff is to account for the extra responsibilities placed on them by the combination of polls. Please note that this uplift is **only** applicable to polling station staff.

2.12.3 Bookkeepers

The Consolidated Fund can reimburse ROs for the costs for a bookkeeper to check the election expenses claim form prior to submission. This service can be reimbursed at a maximum of £423.

There is no provision for ROs to be reimbursed the costs of using a bookkeeper for the full completion of the accounts. This function is the personal responsibility of the RO, as set out in the relevant Returning Officers' Account Regulations.

Payments exceeding the rate set out in this guidance will not be reimbursed from the Consolidated Fund.

The bookkeeping fee cannot be reimbursed where it is paid to general members of staff, including members of the core team, for completing the form on behalf of the RO. The cost can only be reimbursed when the services of a bookkeeper are used, and only covers the checking of the claim form before submission.

If a member of staff is completing the claim form on behalf of the RO, any payment they receive for this task should be apportioned from the RO fee. This function is the personal responsibility of the Returning Officer and is one of the duties provided for by the RO fee.

2.12.4 Holiday pay

This guidance on holiday pay has been written following consultation with HR professionals, employment lawyers and colleagues in the Department for Business and Trade.

We have aimed to provide general guidance clarifying where holiday pay can be paid to the range of staff working on elections. Where it has not been possible to provide a definitive answer, we have signposted more detailed Government advice on holiday pay.

Holiday pay rules are complex and whether holiday pay is payable will depend on the particular circumstances of the arrangements that local authorities and/or returning officers have in place. It also depends on whether the work, including the nature of the employment contract and number of hours worked, is guaranteed, compulsory, or otherwise sufficiently regular. As circumstances are not uniform, it is not possible to provide a definitive explanation about when holiday pay may or may not be payable, and at what rate. Furthermore, where a fixed fee payment is made this may not necessarily attract holiday pay e.g. training. Therefore, Returning Officers (ROs) should ensure they are satisfied with the approach they take and seek their own advice as they feel necessary.

When holiday pay should be paid

In general, election roles delivering key functions such as working in polling stations, opening postal votes and working at the count, are entitled to holiday pay under the Working Time Regulations 1998 for their contracted hours of work.

The amount of pay a worker receives for the holiday they take depends on a 'normal' week's pay. The principle is that pay received by a worker while they are on holiday should reflect what they would have earned if they had been working. For staff working on elections this should be in line with the relevant rates paid for the election work.

Overtime worked by staff can accrue holiday pay providing it is obligatory, guaranteed or sufficiently regular.

Overtime spent on election work should be considered in calculating holiday pay if it is either:

- a) contractually guaranteed or compulsory
- b) not guaranteed but compulsory if requested
- c) voluntary but performed with sufficient regularity or consistency to make it 'normal' within a 52-week reference period.

For 'c', we recognise this time limit would exclude almost all overtime work on elections from being seen as regular across the year. Consequently, given the unique nature of elections:

- the shortest reference period that can be considered for staff working on the conduct of elections is **three months**. We would regard a reference period of fewer than three months difficult to consider in line with the legislation.
- Consequently, if overtime has been worked regularly over a period of **three months**, someone can accrue holiday pay in respect of that overtime.

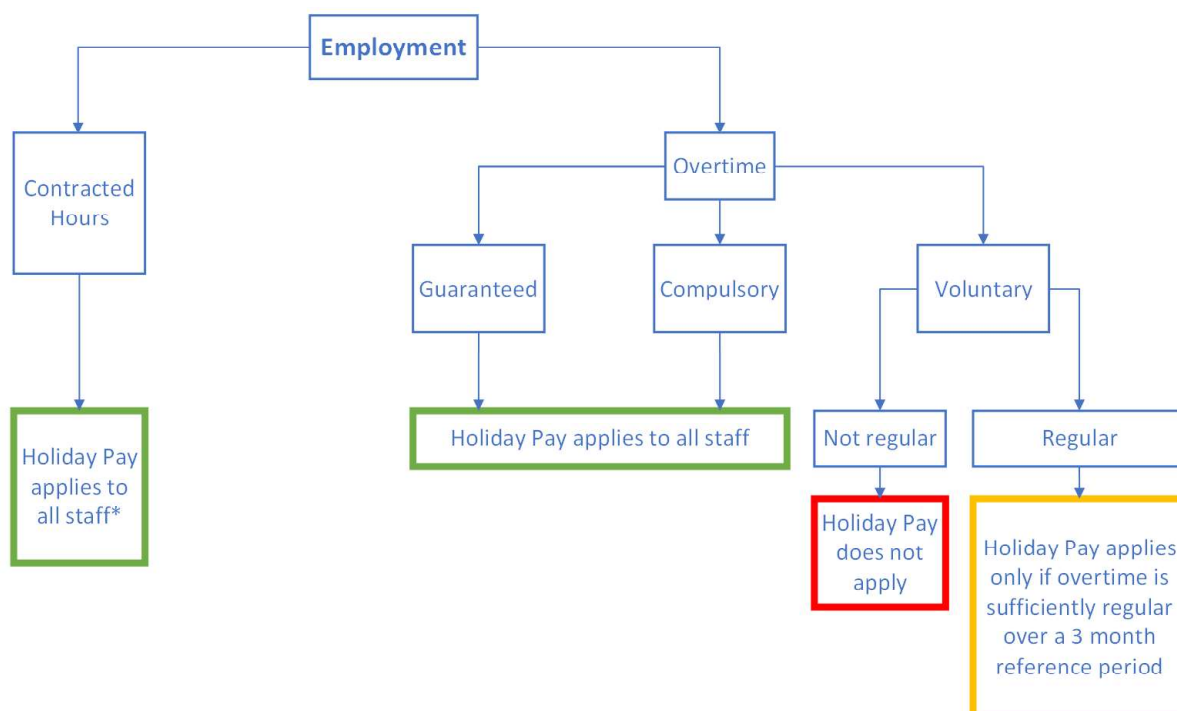
It is for the employer to determine whether overtime is worked regularly over the reference period in question. The ECU may still seek further information about holiday pay payments for overtime that does not appear regular.

However, whether overtime worked on the election can accrue holiday pay will ultimately depend on the circumstances of each case.

To ensure a timely and accurate processing of holiday pay claims, it is essential that the evidence provided clearly details the amount payable for each individual based on the actual work performed. We are unable to accept evidence which shows holiday pay as a lump sum for all staff employed. This makes it difficult to reconcile payments made with the information provided on the claim and verify whether holiday pay applies.

Where overtime does not meet the conditions set out in this guidance, it cannot be reclaimed from the Consolidated Fund. In most cases, overtime worked by casual staff is unlikely to meet the conditions necessary to accrue holiday pay, but we will consider reimbursement where it does.

ROs cannot seek reimbursement for the holiday pay that applies to normal working hours for LA staff, as this is already paid for by the local authority. The following flowchart provides a quick way to check whether holiday pay is likely to apply or not.



*Local authority staff whose normal contracted hours are paid for by the LA will also have holiday pay paid by the LA. ROs cannot seek reimbursement for the holiday pay that applies to normal working hours for LA staff.

Figure 1: Flowchart outlining the circumstances where holiday pay does or does not apply.

Calculating Holiday Pay

The government is introducing new legislation with effect from 1 January 2024 which will make it possible to accrue holiday pay on a 12.07% basis and allow for rolled-up holiday pay beginning on or after 1 April 2024.

Where a worker has irregular hours or works part of the year, employers can calculate their holiday pay using an average from the last 52 weeks in which they have worked and have earned pay. If a worker has not been in employment for long enough to build up 52 weeks' worth of pay data, their employer should use however many complete weeks of data they have. For example, if a worker has been with their employer for 26 complete weeks, that is what the employer should use. If a worker takes leave before they have been in their job a complete week, then the employer has no data to use for the reference period. In this case the reference period is not used. Instead, the employer should pay the worker an amount which fairly represents their pay for the length of time the worker is on leave.

In working out what is fair, the employer should take into account:

- the worker's pay for the job
- the pay already received by the worker (if any)

- what other workers doing a comparable role for the employer (or for other employers) are paid

For leave years beginning on or after 1 April 2024, part-year and irregular hours workers are legally entitled up to a maximum amount of 5.6 weeks of paid statutory holiday entitlement per year, calculated according to actual hours worked using the 12.07% accrual method. If their employer chooses to use rolled-up holiday pay, then the entire amount of their leave for irregular hours and part-year workers will be paid at the 'normal' rate of pay.

Normal pay must include:

- Payments, including commission payments, intrinsically linked to the performance of tasks which a worker is contractually obliged to carry out;
- payments relating to professional or personal status relating to length of service, seniority, or professional qualifications;
- other payments, such as overtime payments, which have been regularly paid to a worker in the 52 weeks preceding the calculation date.

For further information on how holiday pay can be calculated, ROs should refer to guidance published by the Department for Business and Trade on holiday pay and calculations for staff working irregular hours – this guidance can be found [here](#).

The ECU can only consider reimbursement of holiday pay where the necessary conditions have been met as set out in guidance.

National Insurance Contributions (NIC) and Holiday Pay

Payments to election staff are excluded from national insurance contributions (NIC) under the Social Security (Categorisation of Earners) Regulations 1978 ("SSCE Regs 1978").

Schedule 1, Part III, para 10 of this legislation sets out that payments to any staff employed directly by the Returning Officer for the election are to be excluded from NIC. The same provision applies to any holiday pay they are entitled to.

For staff working on elections, it is the employment rather than the pay that is disregarded from NIC. As casual staff work directly to the RO, any pay they receive for necessary work on the conduct of the election (whether it is ordinary pay or holiday pay) is exempt from NIC in line with Schedule 1, Part III, para 10 of the SSCE Regs 1978.

Accounting for Holiday Pay on the Claim Form

ROs should provide a clear breakdown of holiday pay they have paid to an employee, or reimbursed to the local authority, under the relevant section of the claim form. This evidence should make it clear how much holiday pay is being claimed for each member of staff, and at what rate (%).

To support any claims made for holiday pay on overtime hours, evidence needs to be provided demonstrating that:

- These hours can be classed as overtime
and
- These hours were either guaranteed **or** compulsory **or** these hours were worked regularly over the reference period in question
and
- The overtime hours claimed were solely related to work on the election, and not registration functions
and
- The work was necessary and paid at a proportionate and reasonable rate for the task.

Seeking Further Advice

If ROs think it necessary to seek further legal advice on specific circumstances - in respect of pay, taxation and pensions - not covered by this guidance, ECU will consider reimbursing the costs of that advice. In this case, ROs should **obtain ECU approval** before they seek advice, given the costs that may be involved.

ROs may be required to obtain any such advice on the basis it is shareable with the sector more widely where it would be of benefit to other ROs and electoral administrators.

2.13 Tax and National Insurance Contributions for Staff

All figures in your accounts relating to staff payments should be shown as gross, not net, of income tax. Any questions on income tax matters should be made to the local Inspector of Taxes who oversees the PAYE for the relevant local authority.

ROs are urged to make contact with their local tax authorities before the election to ensure that they are clear about what is acceptable practice in that area.

For all staff working on national elections, where applicable, all due income tax should ideally be paid to HMRC as soon as possible after the poll.

For the RO or any staff working on national polls, penalties or payments that are incurred because of overdue payment of due tax cannot be reclaimed from the Consolidated Fund.

If staff are paid through a payroll system, you must ensure that arrangements are made to exclude National Insurance contributions.

Although the fees received by ROs and their staff for duties performed at elections are chargeable to tax as employment income, these fees are specifically excluded from National Insurance contributions liability by the provisions of schedule 1 of the Social Security (Categorisation of Earners) Regulations 1978, as amended.

2.14 Superannuation on Staff Payments

For parliamentary elections, in accordance with section 29(6) of the Representation of the People Act 1983, a Returning Officer's charges may include claims in respect of any increase in superannuation contributions that are required to be paid by a local authority as a result of any fee paid to a person employed on electoral duties. Claims may be made for both ROs and for others performing electoral duties at the election who fall within section 29(6).

Before making a claim for the reimbursement of superannuation payments, ROs or any other person making a claim must satisfy themselves that any superannuation payments to which they are entitled:

- Would have been required to be increased by the local authority as a result of a fee paid, and
- That such a payment either has been made by the authority or would have been made for a claim under section 29(6).

We cannot advise on a particular individual's entitlement to such payments, as this will depend on their conditions of employment and the terms of their superannuation arrangements. If the RO is in doubt as to a person's entitlement to increased superannuation payments, they should seek further advice and confirmation from the relevant local authority. The reimbursement of these payments from the Consolidated Fund can then be considered, so long as the claim can be supported by confirmation from the local authority.

The fees payable to PAROs or LROs for delivering Police and Crime Commissioner elections are not pensionable under the terms of the Local Government Pension Scheme. Consequently, superannuation costs for PAROs or LROs at PCC elections cannot be reimbursed from the Consolidated Fund.

2.15 Standby Staff

The Consolidated Fund has not previously reimbursed ROs for employing standby staff on UK Parliamentary or Police and Crime Commissioner elections. As a result of the Covid-19 Pandemic, an exception was made for the Police and Crime Commissioner elections held in May 2021 where there was provision for ROs to keep additional staff on standby.

Considering the recent feedback and the issues reported from the sector, we will consider reimbursing reasonable standby costs where these are necessary. This should not exceed a payment of more than £50 per reserve staff and should be limited to no more than 5% of the total staff needed at polling stations. For polling stations, we will consider levels of staff in line with Electoral Commission guidance. Note that this payment is not applicable in instances where staff on standby are then called to work. Where that is the case, they

should be paid for the actual hours worked. If this would result in a payment lower than the standby fee we may consider reimbursing up to that amount to ensure that staff are not made worse off.

Example

- The RO employs 120 polling station staff across 50 polling stations.
- Therefore, they could have 6 additional staff (5% of the total number of polling station staff) on reserve.
- All reserve staff are paid a fee of £40 each plus an additional fee for attending training if this was required in advance.

2.16 Call Centre Staff

ROs cannot be reimbursed for dedicated call centre staff to answer queries in relation to registration activity from the Consolidated Fund. If on the day of the poll, calls are received in relation to the conduct of the elections (e.g., queries around the polling station etc) then those costs may be considered but will need to be explained on the claim. Unless there is further justification provided, call centre costs prior to polling day are unlikely to be taken into account.

2.17 Payments to Returning Officers and Deputy Returning Officers

ROs should be aware that no fee is payable for their duties other than within the overall maximum amount available for their services. That said, ROs may also claim reasonable costs for the delivery of training and necessary travel, if applicable. They should not therefore be in receipt of separate payment for other duties, such as supervision of postal vote issue or opening, as any such duty is deemed to be included in the overall payment for their services. Any claims in respect of other such duties will not be met except for the provision of training.

There is no provision in the legislation for a fee to be paid to Deputy Returning Officers (DROs). Should the RO choose to delegate any of their responsibilities to a DRO, these should be paid for from their RO fee.

The ECU cannot reimburse any payments made to DROs for taking on RO responsibilities covered by the RO fee.

Furthermore, it is the responsibility of the RO to ensure that they recompense staff who undertake delegated RO responsibilities from the RO fee.

If the DRO is performing duties to support the conduct of the election that are not RO responsibilities, they should be paid at a rate proportionate to the task. For example, if a

DRO was managing the count, they should be paid within the appropriate pay band for a count manager.

All staff working on the conduct of the election should be paid at a rate that is proportionate to the role. The ECU will not reimburse at rates that have been set in line with the level of seniority or grade of the staff member undertaking the role. Similarly, the ECU will not consider rates that have been set in line with contracted salaries when these are not proportionate to the responsibilities undertaken.

Appendix A

The Legislative Background for the Funding of National Elections

1. UK Parliamentary Elections

The Representation of the People Act 1983

The principal legislation governing UK Parliamentary elections is the Representation of the People Act 1983 (the 1983 Act).²² This Act consolidated all previous primary legislation relating to UK Parliamentary elections, though it has itself subsequently been considerably amended.

Section 29 of the 1983 Act provides for payments by and to Returning Officers and gives the Secretary of State the power to make Orders specifying the charges recoverable by Returning Officers for election expenses.²³

Electoral Administration Act 2006

The Electoral Administration Act 2006 (the 2006 Act) introduced a number of changes to the arrangements for the recovery of the costs of Returning Officers' services and expenses at UK Parliamentary elections.²⁴ The 2006 Act amended section 29 of the 1983 Act, allowing the Secretary of State to specify in an Order the total overall amount a Returning Officer can recover for the services rendered and the expenses incurred for or in connection with an election. These costs can only be recovered providing the services were necessarily rendered or the expenses were necessarily incurred for the efficient and effective conduct of the poll.

The amended section 29 also enables the Secretary of State to specify a maximum recoverable amount for services or expenses of a specified description.²⁵ In addition, in particular cases the Secretary of State may authorise the payment of more than the maximum recoverable amount. This is only if the Secretary of State is satisfied that it was reasonable to render the services or incur the expenses and that the charges in question were also reasonable.

The Parliamentary Elections (Returning Officers' Charges) Order

For the purposes of UK Parliamentary elections, each constituency is allocated a maximum recoverable amount (MRA) through a central funding model. The funding model is currently based on the settled expenditure incurred in each constituency at the previous UK Parliamentary election. This figure for each constituency is then updated to take into account a number of variables such as inflation, changes in the size of the electorate, number of postal voters, poll combination, postage costs etc.

²² <https://www.legislation.gov.uk/ukpga/1983/2/contents>

²³ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

²⁴ <https://www.legislation.gov.uk/ukpga/2006/22/contents>

²⁵ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

The final updated amount each constituency has available to claim is set out in secondary legislation under the relevant Parliamentary Elections (Returning Officers' Charges) Order.

The Charges Order is made under section 29 of the 1983 Representation of the People's Act.²⁶ The schedule to the Order lists the Parliamentary constituencies in Great Britain and sets out the maximum amounts recoverable by each RO in respect of the specified services rendered and the specified expenses incurred in connection with the running of the election. The figures totalled together provide the overall MRA for each constituency.

The schedules to the Order

There are two schedules to the Order. The schedules list all the constituencies in Great Britain in alphabetical order setting out the maximum recoverable amount available (MRA) for the next scheduled poll. One schedule sets out the MRA reflecting the level of combination in place for the relevant poll.²⁷ There is also a schedule providing the MRA for each constituency were the poll to be fully standalone.

Any subsequent by-elections will also use the figures listed in the schedule, unless that by-election is to be combined with other polls and the level of combination is not covered in the Order. In this case, a separate MRA will be provided to the constituency. In such instances, Returning Officers should contact MHCLG for further information and for the revision that will need to be made to their funding allocation.

Specified services

The Charges Order sets out the RO's specified services and sets out the maximum amounts recoverable for these services. These include making arrangements for the election and discharging the RO's duties at the election. This is referred to as the 'RO's fee' and reflects the RO's statutory independence from the local authority.

Specified expenses

The Charges Order lists what an RO may claim in respect of specified expenses and sets out the maximum amounts recoverable for these expenses by constituency. These include providing and paying staff, conducting the poll and count and the ancillary activities necessary to discharge the RO's functions.

Uncontested elections

In the event of an uncontested Parliamentary election, the Charges Order sets out an overall maximum recoverable amount of £1,750 for each UK Parliamentary constituency.

²⁶ <https://www.legislation.gov.uk/ukpga/1983/2/section/29>

²⁷ <https://www.legislation.gov.uk/uksi/2019/1454/schedule/made>

2. Police and Crime Commissioner Elections

The Police Reform and Social Responsibility Act 2011

The principal legislation governing Police and Crime Commissioner elections is the Police Reform and Social Responsibility Act 2011.²⁸ This Act contains the provisions for the first and subsequent elections of Police and Crime Commissioners.

Section 55 of the 2011 Act provides for Police Area and Local Returning Officer expenditure in relation to Police and Crime Commissioner election.²⁹ It allows the Secretary of State to specify in an Order the maximum recoverable amount (MRA) a Returning Officer can recover for the services rendered and the expenses incurred for or in connection with an election of a Police and Crime Commissioner. These costs can only be recovered, providing the services were necessarily rendered or the expenses were necessarily incurred for the efficient and effective conduct of the poll.

In addition, the Secretary of State may, in particular cases, authorise the payment of more than the maximum recoverable amount. This is only if they are satisfied that it was reasonable to render the services or incur the expenses and that the charges in question were reasonable.

The Police and Crime Commissioner (Local Returning Officers' and Police Area Returning Officers' Charges) Order

For the purposes of Police and Crime Commissioner elections, as with UK Parliamentary elections, each voting area is allocated a maximum recoverable amount (MRA) through a central funding model. The funding model is currently based on the settled expenditure incurred in each voting area at the previous Police and Crime Commissioner election. This figure for each voting area is then updated to take into account a number of variables such as inflation, changes in the size of the electorate, number of postal voters, poll combination, postage costs etc.

The final updated amount each voting area is eligible to receive is set out in secondary legislation under the relevant Police and Crime Commissioner (Local Returning Officers' and Police Area Returning Officers' Charges) Order.³⁰

The Charges Order is made under section 55(2) of the 2011 Act. The schedules to the Order list the local authorities in England (except London and any other areas where the PCC functions have been transferred to a combined authority Mayor) and Wales.³¹

²⁸ <https://www.legislation.gov.uk/ukpga/2011/13/contents/enacted>

²⁹ <https://www.legislation.gov.uk/ukpga/2011/13/section/55/enacted>

³⁰ <https://www.legislation.gov.uk/uksi/2021/390/contents/made>

³¹ When combined with Senedd elections, Welsh parliamentary constituencies will be listed instead.

The schedules set out the maximum recoverable amounts that Local Returning Officers and Police Area Returning Officers will have available in respect of specified services rendered and the specified expenses incurred in connection with the running of the elections. These figures totalled together provide the overall MRA for each voting area.

The Charges Order will normally include one schedule setting out the MRAs taking into account the level of combination at the time of poll.³² A second schedule provides the MRAs for each voting area where the poll is to be fully standalone.³³

Any subsequent by-elections will also normally use the figures listed in the second schedule, unless that by-election is to be combined with other polls and the level of combination is not covered in the Order. In this case, a separate MRA will be provided to the voting area. In such instances, Returning Officers should contact MHCLG for further information and for the revision that will need to be made to their funding allocation.

Uncontested Elections

In the event of an uncontested Police and Crime Commissioner election, the Charges Order sets out:

- In respect of a local returning officer, the overall maximum recoverable amount for each voting area is £1,750.
- In respect of a Police Area Returning Officer, the overall maximum recoverable amount for each police area is £350.³⁴

3. UK Parliamentary Elections and Police and Crime Commissioner Elections

The Returning Officers' Accounts Regulation

These Regulations set out the time and manner in which ROs accounts must be submitted. These Regulations require accounts to be submitted within six months, commencing on the date the RO declares the result of the election.

This deadline can be changed at the discretion of the Secretary of State. In 2019 for example, the deadline for the submission of accounts for the 2019 UKPGE was temporarily extended to twelve months. This was to account for the additional time required by ROs to complete their claims following the European Parliamentary Elections that took place earlier that year.

Should there be any changes to the existing deadline of six months for the submission of accounts, we will inform ROs as soon as practicable.

³² <https://www.legislation.gov.uk/uksi/2021/390/schedule/1/made>

³³ <https://www.legislation.gov.uk/uksi/2021/390/schedule/2/made>

³⁴ <https://www.legislation.gov.uk/uksi/2021/390/part/4/made>

The Account Regulations pertaining to UK Parliamentary elections extend to England, Scotland and Wales. The Account Regulations pertaining to Police and Crime Commissioner elections extend to England and Wales only.

Account regulations can be updated to reflect any changes to the time and way accounts must be submitted. Any changes to the existing Regulations will be made available ahead of the relevant elections.

4. Legislative Background for Returning Officers

UK Parliamentary Elections

Returning Officer's role and responsibilities

Section 23 of the 1983 Act sets out that it is the Returning Officer's general duty at a Parliamentary election to do all such acts and things as may be necessary for effectually conducting the election in the manner provided by those parliamentary election rules.³⁵ The 1983 Act also specifies who the Returning Officer is (sections 24 and 25), his or her general duties (section 27) and who may discharge his or her functions at a Parliamentary election (section 28).³⁶

For a County Constituency in England and Wales which is coterminous with or wholly within a county boundary (or preserved county boundary in Wales), it is the Sheriff of the county. For a Borough Constituency in England and Wales which is coterminous with or wholly within a district council boundary (or county borough in Wales), it is the Chairman of the District Council. For a London constituency coterminous with or wholly within a London Borough, it is the Mayor of the Borough or the Chairman of the Council. For any other constituency, the Returning Officer is designated by the Secretary of State.

In Scotland, where the constituency is wholly situated within a local government area, the Returning Officer is the person appointed (under section 41 of the 1983 Act) as the Returning Officer for local elections in that area.³⁷ For any other constituency, the Returning Officer is designated by the Secretary of State.

In England and Wales, for UK Parliamentary elections, all the functions of Returning Officers are generally discharged by Acting Returning Officers. Returning Officers may reserve some specific functions to themselves (receipt of the writ, the declaration of the result of the election, the issue of the public notice of the result and the return of the writ) by giving written notice to the Acting Returning Officer. They may also delegate to the Acting

³⁵ <https://www.legislation.gov.uk/ukpga/1983/2/section/23>

The RO's duties are set out in more detail in schedule 1 of the 1983 Act. For further information on these duties, please refer to this schedule, and to parts II and III in particular.

<https://www.legislation.gov.uk/ukpga/1983/2/schedule/1>

³⁶ <https://www.legislation.gov.uk/ukpga/1983/2/part/I/crossheading/conduct-of-parliamentary-elections>

³⁷ <https://www.legislation.gov.uk/ukpga/1983/2/section/41>

Returning Officer the duty to receive the writ, but only if they do so in writing in the prescribed form to the Clerk of the Crown.

Police and Crime Commissioner Elections

Police Area Returning Officer role and responsibilities

Section 54 of the Police Reform and Social Responsibility Act 2011 specifies that the Police Area Returning Officer (PARO) is an acting Returning Officer by virtue of section 28(1) of the 1983 Act.³⁸

Article 6 of the Police and Crime Commissioner Charges Order sets out that it is the duty of the PARO to make the necessary arrangements for the Police and Crime Commissioner election, and to discharge the PARO's duties at that election.

As part of these duties, the role of the PARO includes planning and coordinating at a Police Area level, managing the collation of the count totals (and where applicable, organising a central count) and declaring the result.

PAROs are also responsible for preparing and submitting the accounts, but only for their own activities. They are not responsible for preparing and submitting accounts for all LROs in their police area - although they will all also be LROs in their own right and be required to prepare and submit separate accounts for their activities as an LRO.

Local Returning Officer role and responsibilities

Section 54 of the Police Reform and Social Responsibility Act 2011 specifies that a Local Returning Officer (LRO) is a person who, by virtue of section 35 of the 1983 Act, is a local returning officer for any local elections.**Error! Bookmark not defined.**

It is the duty of the Local Returning Officer to make the necessary arrangements for the Police and Crime Commissioner election and to discharge the local officer's duties at that election, as set out in section 4 of the Police and Crime Commissioner Charges Order.

As part of these duties, the role of a LRO includes managing the conduct of the poll in their local area, counting the votes and passing the local area totals (where a local count is taking place) to the PARO.

LROs are also responsible for preparing and submitting the accounts for their own activities.

Section 54 of the Police Reform and Social Responsibility Act 2011 also sets out that each relevant local authority must place the services of its officers at the disposal of PAROs or LROs for the purpose of assisting in the discharge of their functions.**Error! Bookmark not defined.**

The Elections Act 2022

This Act makes new provision about the administration and conduct of elections. It includes measures designed to strengthen the integrity of the electoral process by introducing voter

³⁸ <https://www.legislation.gov.uk/ukpga/2011/13/section/54/enacted>

identification and measures about regulation of expenditure for political purposes. It also extends the franchise for overseas electors and voting and candidacy rights of EU citizens. The Elections Act 2022 is available to read at <https://www.legislation.gov.uk/ukpga/2022/37>.

Information for Returning Officers

For UK Parliamentary and Police and Crime Commissioner elections, the Elections Act 2022 introduces new responsibilities Returning Officers will need to take account of when incurring expenditure for the running of the poll.

These additional responsibilities include, but are not limited to:

- Managing Voter Identification checks and queries where necessary.
- Providing increased support to disabled voters.
- Undertaking additional checking and processes for handed-in postal votes.
- Training relating to these and other measures.

In relation to UK Parliamentary and Police and Crime Commissioner elections, costs incurred by Returning Officers for additional responsibilities arising from the Elections Act will still be reimbursed from the Consolidated Fund. This is still subject to being where necessary and reasonable for the efficient and effective running of the poll. This additional expenditure can be claimed back from the Consolidated Fund in the usual way; through the completion of the election expenses claim form submitted to ECU.

Appendix B

HMRC guidance on VAT

[VATGPB8680 - Other local authority activities: miscellaneous \(A to E\): election and returning officer's expenses](#)³⁹

Local Elections

Under section 35(1) of the Representation of the People Act 1983, “every district council shall appoint an officer of the council to be the returning officer for the elections of councillors of the district and an officer of the council to be the returning officer for elections of councillors of parishes within the district.” Other types of elections are covered by similar provisions within the RPA 1983.

Returning Officers (RO) are statutorily independent of the local authority and are ultimately responsible for the efficient and effective running of elections. They are also responsible for accounting for the expenses incurred for the conduct of elections in their area. If the RO directly incurs costs for an election, they can make a claim for reimbursement from the local authority.

Local authorities have a statutory obligation to appoint a RO for their area. As such, where local authorities incur costs on behalf of the RO, who uses the goods and services for no cost, they can recover that VAT under section 33 (see VATGPB4000). This will include the purchase of any equipment needed for the running of the elections.

If the district or county council organises an election for another tier of local government, it may recover any VAT incurred in arranging the ballot under section 33. If it then charges the other authority for the election expenses, this is not a business activity, and therefore no VAT is charged.

UK Parliamentary Elections

At UK Parliamentary elections, ROs are statutorily independent of the local authority, act on behalf of the Crown, and are accountable to the courts.

UK Parliamentary elections are funded out of the Consolidated Fund. Until recently the responsibility for managing those funds was with the Cabinet Office, but this function has now transferred over to the Department for Levelling Up, Housing and Communities (MHCLG). ROs are by law entitled to reimbursement for their services in relation to the delivery of UK Parliamentary elections, to reflect their statutory independence from the local authority, and reimbursement is made through the Consolidated Fund.

Where local authorities are required by law to provide their resources, for example polling places in a school hall, any reimbursement from the Consolidated Fund is not subject to VAT. In such instances, any VAT incurred on the provision of a local authorities' resources is recoverable by the local authority under section 33.

³⁹ [VATGPB8680 - Other local authority activities: miscellaneous \(A to E\): election and returning officer's expenses - HMRC internal manual - GOV.UK](#)

Similar treatment applies to any other services provided under a statutory requirement. However, the hire of non-council premises or portable buildings, for example, or the provision of refreshments or security, are business activities to which the standard VAT rate will apply. If the RO has received goods or services from sources other than the local authority, any VAT incurred is not recoverable by the local authority and should be included in any reimbursement from the Consolidated Fund.

The RO can seek reimbursement from the Consolidated Fund, in part or in full, for any expenses relating to the purchase of election equipment such as polling booth screens and ballot boxes, the services of ballot paper printing or the hire of portable buildings. However, only the share relevant to UK Parliamentary and Police and Crime Commissioner (PCC) elections can be reimbursed from the Consolidated Fund. In many cases, equipment and other services will be bought for the RO by the local authority, such as polling booths. If the items will be used in different types of elections, then the local authority can recover the VAT in full, with no onward charge to the RO. If the items are to be used solely for a UK parliamentary election, the local authority cannot reclaim the VAT under section 33, but the RO can make a claim for the gross costs from the Consolidated Fund.

If items are bought exclusively for general elections, then a local authority can only recover VAT to the extent that it recharges it to the RO as the buying agent. The VAT recharged to the RO should form part of their election expenses accounts that will need to be submitted to the Elections Claims Unit (ECU) at MHCLG (previously part of the Cabinet Office) within six months from the announcement of the election results. This has been a legal requirement since 2014.

Police & Crime Commissioners Elections

Where Council Officers function as ROs for PCC elections, whether held as a standalone election or combined with local elections, the role and responsibilities of the RO are not to the council but are directly accountable to the courts as an independent statutory office holder.

PCC elections are also funded from the Consolidated fund and as such any claims for reimbursement of items or services used exclusively for the PCC elections should include the incurred VAT. Where the expenditure relates to items or services that can be used at other elections then the above provisions apply. Expenses claims should be submitted to ECU at MHCLG. Once ECU has received all the necessary evidence and scrutinised the expenses claim they will make a payment to the RO to reimburse them for any expenses reasonably and necessarily incurred for the effective and efficient running of the elections.

Joint elections

Local elections

Full VAT recovery is available on all expenditure attributed to local elections. Any recharges to another tier of authority (such as a District Council) would be a non-business activity.

Local Elections with CA Mayoral Elections and PCC Elections

Full VAT recovery is available on all expenditure attributed to local elections and Combined Authority Mayoral Elections. However, VAT exclusively attributable to PCC Elections is non-recoverable, and gross reimbursement should be sought from the Consolidated Fund.

Local & Parliamentary Elections

VAT recovery is available on all expenditure attributed to local and parliamentary elections as per the above relevant sections of this guidance.

Where the local authority purchases goods or services for the RO solely in respect of the parliamentary election, they should seek reimbursement of the gross costs from the RO, via the Consolidated Fund. For reimbursement of local election costs, see the relevant section above.

APPENDIX C

Role Descriptions

Please note that these descriptions have been provided by the sector and not written by MHCLG

1. Roles under Pay Band A

Casual admin support:

Key responsibilities include, but are not limited to:

- Printing and enveloping correspondence to candidates/agents, and election staff.
- Preparing entry tickets and attendance lists for the count.
- Checking payment files before submission to Returning Officer payroll.
- Proof checking election notices.

Polling station - ballot box/equipment issuing assistants:

Key responsibilities include, but are not limited to:

- Preparing ballot boxes, including cleaning, and ensuring they have no defects.
- Labelling ballot boxes.
- Inserting stationery and polling equipment into ballot boxes.
- Inserting election documents into ballot boxes, ensuring they are correct for the polling station.

Postal vote - prep and issue assistant (including Re-issue):

Note that this role applies where postal votes are being issued in-house. Key responsibilities include, but are not limited to:

- To work in teams as allocated by the postal vote supervisors. However, flexibility will be required to work amongst teams and assist other teams as directed.
- Ensure their team tables are kept clear & tidy during the issuing process and that all registers, documentation & equipment are delivered to the issue supervisors.
- Perform other postal vote issue duties as required.

Postal vote – opening and checking assistant:

Key responsibilities include, but are not limited to:

- Opening, counting, and sorting postal votes quickly and accurately.
- Working as part of a team.
- Following instructions from the postal vote – prep and issue supervisor.

Ballot box receipt assistants:

Key responsibilities include, but are not limited to:

- Receive ballot box/es, ballot Paper Account and Postal Vote pouch.
- Check the accuracy of the BPA and identify if there have been any issues that could affect the number of BPs in the box.
- Using a checklist, check off the return of various packets and equipment as instructed.

Poll card – prep and issue assistant:

Key responsibilities include, but are not limited to:

- Undertaking quality assurance checks to ensure printing is of a high quality.
- Sorting poll cards into rounds for hand delivery, and following any specific instructions, for example removing poll cards for deceased electors.
- Collating paperwork for delivery staff and allocating stationery.
- Issuing correct poll cards to delivery staff and recording their issue.

Poll clerks:

Key responsibilities include, but are not limited to:

- Ensure that voters are able to cast their vote in secret, free from influence and in a calm atmosphere.
- Comply with any instructions from the Presiding Officer and/or Returning Officer.
- Ensure that all electors are treated impartially and with respect.
- Ensure the secrecy and security of the ballot at all times.
- Checking ID, issuing ballot papers and marking the register.

Count set-up and take down assistants:

Various duties related to the count set-up and the taking down of the post count. Thus, responsibilities are varied depending on which responsibility the staff will have. For example:

Count setup:

- Set out tables, chairs, table dividers and crowd barriers in the correct position based on the supplied layout.
- Arrange the stationery and equipment for each count table including the top tables.
- Make sure the stage has been correctly set up with corporate banner, microphones, lectern, and PA system.
- Set up the meet and greet area including signing in sheets with secrecy requirements, ID badges to be issued and any count information booklets.

Take down post count:

- Remove any signs that have been put up at the venue.
- Take down the tables, chairs, table dividers and crowd barriers from the count hall including any used in the ballot box receipting or postal vote areas.
- Make sure any stationery or equipment has been packed away properly so it can be re-used.
- Any paperwork you find is handed to the count setup/take down supervisor.

Count and verification assistants:

Key responsibilities include, but are not limited to:

- Ballot paper verification.
- Sorting verified ballot papers.
- Flag up any doubtful ballot papers to the Supervisor.
- You may be asked to conduct a recount.
- Counting ballot papers.

Count security (staff not external):

Key responsibilities include, but are not limited to:

- Control of entry to count staff, candidates, agents, returning officer's staff.
- Ensure no photos are taken on the Count floor and mobile phones are only used in the designated area.
- Regularly patrol outside of the Count Venue reporting any suspicious behaviour or incidents to the Count Manager immediately.

Postal Vote Security:

Key responsibilities include, but are not limited to:

- Ensure only those authorised to attend the postal vote sessions are allowed entry.
- Ensure candidates and agents sign in/out and read the secrecy requirements.
- Ensure candidates, agents, and observers remain on the outside of the postal vote tables.
- Ensure anyone attending the sessions behaves in a manner so as not to breach the security of the vote.

Reception Staff:

Key responsibilities include, but are not limited to:

- Meet and greet attendees.
- Check attendees count admittance letter, ensure every attendee signs in, issue them with a count booklet and ID badge.
- To consult with the Count and Verification Manager if someone turns up to attend who are not on the list.
- To pack away the meet and greet area once the count has finished.

Poll card printing:

Key responsibilities include, but are not limited to:

- Receiving data from Elections Office and processing data, including formatting and personalisation, to agreed timescales and specifications.
- Cutting poll cards to size.
- Following specific requirements for the printing of anonymous registration, maintaining confidentiality at all times.
- Ensuring poll cards are sorted in polling district/canvass round order.

Printing coordinator (e.g. printing of letters):

Key responsibilities include, but are not limited to:

- Receiving data files from the Elections Office and processing data, including formatting and personalisation, to agreed timescales.
- Enclosing/enveloping.
- Conducting regular quality assurance checks.

2. Roles under Pay Band B

Polling station – ballot box issuing supervisors

Key responsibilities include, but are not limited to:

- Preparing and collating documents, packets, and labels for ballot boxes.
- Preparing and ordering equipment and stationery.
- Supervising a small team in the preparation and filling of ballot boxes.
- Checking ballot boxes contain all the correct documents and equipment prior to issue.

Postal vote – prep and issue supervisor

Note that this role applies where postal votes are being issued in-house.

Key responsibilities include, but are not limited to:

- To consult with the security team on the facilities/layout needed for the postal vote opening.
- To supervise the layout of the issuing room & the provision of postal vote materials, registers & documentation for the postal vote opening.
- To supervise the arrival of all postal vote ballot boxes & associated printing materials.
- To supervise the opening of postal votes with other supervisors.

Postal vote – opening and checking supervisor

Key responsibilities include, but are not limited to:

- Manage the Postal Vote Opening process ensuring that the correct steps are taken at each stage.
- Ensuring staff arrive on time, sign in and work the required hours.
- Overseeing the opening, counting, and sorting postal votes and the completion of the Tally Sheets.
- Moving batches of Postal Votes from Opening Staff to the Verification tables and ensuring that there is a good workflow.
- Recording any 'Provisionally Rejected' PVS or BPs and working with the PV Expert at the end of the Opening session to match any received.

Ballot box receipt supervisor

Key responsibilities include, but are not limited to:

- Ensure that every ballot box (s), returned paperwork and other materials returned by Presiding Officers is receipted correctly.
- To provide support to the ballot box receipting assistant to check the accuracy of the ballot paper account and identify any issues that could affect the number of ballot papers in the box.
- To support the Count and Verification Manager to find a solution in the event of a delayed ballot box.

Poll card – prep and issue supervisor

Key responsibilities include, but are not limited to:

- Supervise receipt and storage of poll cards from printers.
- Supervise a small team in sorting poll cards into rounds for hand delivery.
- Ensure that the poll cards have been printed to a high quality and data is accurate.
- If required, ensure that poll cards for deceased electors are removed.

Count staff – IT support

Key responsibilities include, but are not limited to:

- Provide general IT support to ensure that the count runs smoothly.
- Ensure the postal voting equipment is set up and is working correctly ahead of the final opening session.
- Make sure that any laptops that are being used for the count all have access to power and connectivity.

Postal vote - IT support (signature verification)

Key responsibilities include, but are not limited to:

- Set up IT equipment including laptops, screens, printers, and scanners for postal vote opening sessions.
- Test connectivity and ensure all hardware and software are updated to latest versions.
- Be first point of call for any technical issues during opening sessions.
- Consult with Election Management System supplier.

Count setup/take down supervisor

Key responsibilities include, but are not limited to:

Count setup

- Instruct the count setup/take down assistants to set out tables, chairs, table dividers and crowd barriers in the correct position as set out on the supplied layout.
- Check that the stationery and equipment for each count table including the top table is correct.

- Check that the stage has been correctly set up with corporate banner, check that the microphone and PA is working.
- Ensure that the meet and greet area is set up correctly. Make sure that the signing in sheets with secrecy requirements match the ID badges to be issued and the count information booklets are available.

Take down post count

- Ensure all the official count paperwork has been securely packed away.
- Instruct the count setup/take down assistants to take down any signs that have been put up.
- Make sure everything has been packed away from the ballot box receipting areas and meet and greet area.
- Ensure everything is packed away properly so it can be re-used.

Count and verification Supervisors

Key responsibilities include, but are not limited to:

- Responsible for multiple count teams.
- Providing clear instructions to Count Assistants and team leaders as to their roles and reminding them of their responsibilities.
- Ensuring the correct Electoral Area sign is displayed for the ballot papers being verified or counted.
- Responsible for the accurate verification of ballot boxes for each polling station.
- Responsible for the accurate sorting of verified ballot papers and totalling of votes for each candidate.
- Reviewing all doubtful ballot papers – approving those authorised to approve and placing those going to adjudication in relevant tray.
- Recording the number of votes for each candidate and results of adjudication of doubtful ballot papers on the Count Summary Sheet.

Count and verification Team Leader

Key responsibilities include, but are not limited to:

- Leading a team of Verification and Count assistants to verify, sort and count ballot papers accurately.
- Work with the Verification and Count Supervisors to trouble shoot and oversee re-counts.
- Fill in the verification and count paperwork and supply accurate figures.
- Ensure proceedings are running smoothly and verification/count figures are produced in a timely manner.

Unused ballot papers checking and verification

Key responsibilities include, but are not limited to:

- Calculate the number of ballot papers that have not been used in each polling station.
- Open the sacks (packet 2) containing the unused ballot papers, calculate the remaining ballot papers using the number issued to the Presiding Officer and record this figure on the paperwork provided.
- Place ballot papers back in their sack and arrange sacks in order.

Collection and prep of equipment

Key responsibilities include, but are not limited to:

- To oversee the collection of the equipment from storage and ensure that it is all in good working order.
- To collate the right amount of equipment/stationery for the count and ensure it is appropriately labelled with the right electoral areas.
- Ensure any ordered equipment/stationery arrives and is ready for the count.

3. Roles under Pay Band C

Presiding Officer

Key responsibilities include, but are not limited to:

- Responsible for the conduct of the ballot in your polling station.
- Responsible for the management of your polling staff.
- Ensuring the accurate delivery of the poll and the account of all ballot papers.
- Comply with any instructions from the Returning Officer.
- Ensure that all electors are treated impartially and with respect.
- You must ensure the secrecy and security of the ballot at all times.
- Consult with the key holder and make arrangements for the opening and closing of your polling building.
- You should also visit your polling station in advance to ensure polling day arrangements are in place.
- Make contact with your poll clerk(s), and if you are in a dual polling station, with the other Presiding Officer at least a week before Polling Day.
- Collect your ballot box and equipment in advance of Polling Day at the time slot booked and keep secure.

Count and verification supervisor

Key responsibilities include, but are not limited to:

- Responsible for multiple count teams.
- Providing clear instructions to Count Assistants and team leaders as to their roles and reminding them of their responsibilities.

- Ensuring the correct Electoral Area sign is displayed for the ballot papers being verified or counted.
- Responsible for the accurate verification of ballot boxes for each polling station.
- Responsible for the accurate sorting of verified ballot papers and totalling of votes for each candidate.
- Reviewing all doubtful ballot papers – approving those authorised to approve and placing those going to adjudication in relevant tray.
- Recording the number of votes for each candidate and results of adjudication of doubtful ballot papers on the Count Summary Sheet.

Staff payment – payroll

Key responsibilities include, but are not limited to:

- Ensure that election staff are paid at their agreed rate of payment in a timely manner that is compliant with tax and pension rules.
- Ensure all the overtime timesheets worked by the core Elections Team are calculated for the Returning Officer's approval and processed for payment.
- Provide regular updates to the RO to ensure payments are within budget and provide information to support the ECU claim.

Poll card, postal votes and ballot papers - running data, checking and proofing

Key responsibilities include, but are not limited to:

- Extract data for initial poll card printing, following documented procedure, and ensuring all printing parameters are set correctly for the election type.
- Check contents of data files before issue to printers.
- Checking proofs of poll cards, both the static and the personalized data, using supplied checklists and maintaining an audit trail of what has been checked.
- Consulting with printers for any amendments.

Postal vote - signature adjudicators

Key responsibilities include, but are not limited to:

- Scanning of Postal Vote Statements and comparing signatures and dates of birth with existing records.
- Using Xpress Register to check original applications to ensure a processing error has not occurred.
- Using principles of Signature Verification, deciding whether a signature is matched or not. If it does not match this has to be rejected.

Top table assistant/data officer

Key responsibilities include, but are not limited to:

- To collate all the verification and count figures into the supplied spreadsheet from the count tables (electronic and hard copy version) to calculate totals and produce accurate figures for the Returning Officer to use.
- To flag any discrepancies to the Returning Officer.
- To prepare the declaration of result of poll for the Returning Officer.

Media handling/comms

Key responsibilities include, but are not limited to:

Social Media

- Publish the Electoral Commission's communication templates prior to and throughout polling day.
- Monitor social media channels and post regular content to keep followers updated on the progress of the count.
- Upload a copy of the results as soon as they are declared.

Press/media

- Provide your contact details to the press/media as the main point of contact.
- Co-ordinate attendance at the count and provide guidance booklet on what is allowed.
- Count liaison with the press/media.

Council website

- Work with IT to upload a copy of the declaration of result of poll and ensure they are accessible.

4. Roles under Pay Band D

Count manager

Key responsibilities include, but are not limited to:

- To ensure a clear area for the arrival of ballot boxes.
- To monitor the arrival and processing of ballot box/ballot paper account & associated documentation & materials.
- Manage the verification & counting of the number of ballot papers.
- Agree figures with the Count Accountants
- Approve the recounting of ballot papers following consultation with the Returning Officer at verification & count.
- Manage the re-counting if required.

Polling station inspector

Key responsibilities include, but are not limited to:

- Ensure that polling stations are open and being operated in accordance with election rules.
- Ensure that voters are able to cast their vote in secret, free from influence and in a calm atmosphere.
- Visit polling stations as instructed by the Returning Officer and to ensure they are correctly staffed, with all equipment in place and that all functions of the polling station are correct.
- Maintain the secrecy of the vote and the integrity of the voting process at all times.
- Assist the Returning Officer with the rectification of any operational problems and to distribute polling equipment and stationery if required.
- Comply with any instructions from the Returning Officer.

Postal Vote – Opening Session Manager

Key responsibilities include, but are not limited to:

- Responsible for the management of postal vote opening sessions.
- Arranging the preparation of equipment and layout of the sessions.
- Ensure postal vote sessions follow all relevant procedures and comply with legislation.
- Management of the postal vote opening supervisors and postal vote opening assistants.
- Management of security staff.
- Dealing with candidates, agents, and observers.

APPENDIX D

Example of how the cost of using tablets at polling stations may be offset by a reduction in polling station staff.

Total cost of using tablets	£13,125
Total savings as detailed below	£11,988.72
Total number of polling stations	75
Number of Poll Clerks for previous election of the same type	150
Number of Poll Clerks recommended by Electoral Commission guidelines	165
Number of Poll Clerks used for this election	110
Reduction in number of Poll Clerks (from number previously used)	40

COST SAVINGS AGAINST MANUAL PROCESS			
Item	Quantity	Hrly Rate	Total Savings
Poll Clerks (at 16 hours each)	40	£15	9600
Poll Clerk Holiday Pay	40	£-	1158.72
Poll Clerk Training	40	£20	£800
Poll Clerk Training Delivery (per session)	1	£150.00	£150.00
Poll Clerk Mileage	40	£4.50	£180
Associated costs - Paper, postage etc.			£100

In the above example, we would consider reimbursing up to the value of the savings as a result of a reduction in staff i.e. £11,988.72.