



Ministry of
JUSTICE

Returning Officers' Expenses Guidance Notes

Parliamentary Elections (Great Britain)

Elections and Democracy Division
Constitution Directorate
Ministry of Justice

Elections and Boundaries
Scotland Office

March 2010

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Introduction

As the Returning Officer or Acting Returning Officer duly appointed for UK Parliamentary elections, you are personally responsible for all the expenditure incurred for the purpose of conducting the election in the area for which you act.

Although parts of your claim may be prepared by deputies or election staff, responsibility for ensuring that the accounts are complete, legitimate, properly presented and auditable rests with you. Please therefore ensure that all parts of the claim meet with your approval before it is submitted to the Election Claims Unit (ECU) or Scotland Office; any queries will be addressed to you in the first instance, and you must be prepared to answer for any deficiencies and justify your decisions if necessary.

At the next general election there will be a new system both for assessing your entitlement to funds and for processing your claims. This follows changes introduced by the Electoral Administration Act 2006 and replicates the system that was introduced in England and Wales at the European Parliamentary elections in June 2009. The aim is to increase the transparency of the system and bring more openness and accuracy to the process, whilst giving you greater flexibility and removing too much central direction. It attempts more rigorous cost assessment so that baseline costs can be established for various functions and reliance on historical precedent can be avoided.

These guidance notes have been developed both to help you through the new process and to explain the reasoning behind it. They give details of the thinking which has gone into assessing likely costs, as well as an indication of the levels of expenditure which have been used to calculate entitlements.

The most important change is that these indicative levels do not constrain you. The Charges Order¹ specifies an overall maximum recoverable amount available for each constituency which must not be exceeded. It also sets maximum recoverable amounts for specified services and specified expenses. Neither of these can be exceeded either. But, within the amount for your expenses, there is no specific limit on what is available to you to spend on each particular element. You are free to disburse funds on the different functions specified in the Charges Order as you see fit, provided you account for the expenditure properly and only spend on what is necessary for the efficient and effective conduct of the election. The system offers you the flexibility to spend up to your maximum recoverable amount on the specified expenses in whatever way seems to you appropriate.

¹ The Parliamentary Elections (Returning Officers' Charges) Order 2010 (SI 2010 No 830)

The guidance notes cover the following areas:

- The legislation governing the submission of election claims;
- The accounting requirements, including the quality of the supporting documentation and vouchers and the expectations of auditing authorities;
- The status and responsibilities of Returning Officers and Acting Returning Officers;
- The arrangements for initial and subsequent advance payments;
- Details of how the amounts allocated for each function which make up the overall maximum recoverable amount have been calculated and what data have been used;
- Instructions on how to submit a claim;
- Information about how each claim should be presented; and
- How to deal with forfeited deposits.

A further important change introduced for the 2009 European Parliamentary elections in England and Wales - and continuing for future elections - is the availability of electronic forms for completing your claim in the form of spreadsheets. This does not mean that hard copy documentation is now unnecessary, but it should help you to process and submit your claim more easily. More detailed information about this is contained in the relevant chapters.

The notes are as comprehensive as possible and we hope cover most of the questions which are likely to arise. But if you have any problems to which you cannot find the answer, or are experiencing any difficulties with the preparation or presentation of your accounts, the ECU or the Scotland Office (addresses, telephone numbers and e-mail addresses on pages 2 and 3 of these guidance notes) are ready to provide help and assistance. Please do not hesitate to contact them direct. It is better to obtain their advice in advance than be faced with difficult questions after your claim has been submitted.

You are reminded in particular of the following important points:

- **Expenditure must be necessary and for the efficient and effective conduct of the election.** Precedents set in the past when settling 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 what expenditure is necessary for the efficient and effective conduct of the election. Examples of the types of expenditure which fall into these categories are given at paragraph 13.22.
- **Claims must be submitted within a year of the declaration of the result of the election.** This is a statutory requirement; it is therefore unlawful to submit claims after this deadline. Further information about

this requirement is given at paragraphs 5.1 to 5.5.

- **The Secretary of State can refuse to settle claims which do not conform to the statutory requirements.** This includes claims submitted late, or those without sufficient supporting documentation, or those which are not auditable. Further explanation about the circumstances in which a refusal may be considered is given in Chapter 5.

The new arrangements are intended to make the system more flexible, more easily understandable and more straightforward for you to implement. Nevertheless they are undoubtedly capable of improvement. Constructive suggestions and criticisms will be welcome in the light of your experience of operating the new system. They should be sent either to the ECU or to the Ministry of Justice or, in Scotland, to the Scotland Office (contact details appear on pages 2 and 3 of this guidance).

These Guidance Notes for the first time cover England and Wales and Scotland. In England and Wales, claims are dealt with by the ECU; in Scotland they are dealt with directly by the Scotland Office. Throughout this document, therefore, references to the ECU should be taken in Scotland to mean the Scotland Office.

1. Election claims – legislative background

Representation of the People Act 1983

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

1.2 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.

Electoral Administration Act 2006

1.3 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. The 2006 Act amended section 29 of the 1983 Act to allow 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, providing the services were necessarily rendered or the expenses were necessarily incurred for the efficient and effective conduct of the election.

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

The Parliamentary Elections (Returning Officers' Charges) Order 2010

1.5 The current Charges Order² is made under section 29 of the 1983 Act and is structured in a different way to previous Orders for Parliamentary elections, but in a similar way to the Charges Orders for the European Parliamentary elections in England and Wales in 2009³. The Order contains schedules which list Parliamentary constituencies in Great Britain and

² The Parliamentary Elections (Returning Officers' Charges) Order 2010 (SI 2010 No 830)

³ The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009 (SI 2009 No 1096) and The European Parliamentary Elections (Local Returning Officers Charges) (England, Wales and Gibraltar) Order 2009 (SI 2009 No 1077).

alongside them set out the maximum amounts recoverable by Returning Officers in respect of the specified services rendered and the specified expenses incurred for or in connection with the elections together with the total of these figures – the overall maximum recoverable amounts for each constituency.

1.6 There are two schedules to the Order. The first lists all the constituencies in Great Britain and the maximum recoverable amounts available in each for a general election. The second lists the constituencies in England where local elections are scheduled for 6th May 2010 and the maximum recoverable amounts available in each should the general election occur on that date. If the general election is called for 6th May 2010, the poll for the general election in these areas will then be combined with those for the local elections and the amounts in Schedule 2 will apply to those areas.

1.7 The Charges Order lists what constitutes a Returning Officer's specified services. These include conducting the election, discharging the Returning Officer's duties at the election and making arrangements for the election. The Order sets a maximum recoverable amount for services of the description specified for each constituency.

1.8 Similarly the Charges Order lists what a Returning Officer may claim in respect of any of the specified expenses. These include providing and paying staff, conducting the poll and the count and all the ancillary activities necessary to discharge the Returning Officer's functions. Again, the Order sets a maximum recoverable amount for expenses of the description specified for each constituency.

1.9 In the unlikely event of an uncontested election the Charges Orders also set an overall maximum recoverable amount. This is £1,750 for each constituency.

1.10 All this legislation is available from Her Majesty's Stationery Office (HMSO) via the Office for Public Sector Information (OPSI) website – <http://www.opsi.gov.uk/legislation/uk.htm>.

The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2010

1.11 These Regulations⁴ update the previous Accounts Regulations for England and Wales which were made in 2005, to reflect legislative and policy changes made since then. They set out the time and manner in which Returning Officers' accounts must be submitted. The Regulations require accounts to be submitted within a year, commencing on the date the election results are declared. They provide for the submission of incomplete accounts where that may be necessary and describe the circumstances under which incomplete accounts may be submitted. They also set out the documents to

⁴ The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2010

be submitted with the accounts and the form of the accounts.

1.12 These regulations are not a Statutory Instrument, so they are not available on the OPSI website. They have, however, been circulated to Returning Officers and are available on the MoJ website at: www.justice.gov.uk/guidance/general-election-2010.htm.

The Returning Officers' Accounts (Parliamentary Elections) (Scotland) Regulations 1991

1.13 In Scotland the relevant accounts regulations for Parliamentary elections are The Returning Officers' Accounts (Parliamentary Elections) (Scotland) Regulations 1991. They are available from the Scotland Office website: www.scotlandoffice.gov.uk

2. Accounting requirements

National Audit Office

2.1. In recent years the National Audit Office in England (NAO) has shown particular interest in the accounting standards for election expenses. The MoJ is required annually to prepare overall accounts which summarise the individual accounts submitted by Returning Officers in England and Wales for the various elections for which we are responsible. Because of the consistent late submission of accounts on the part of some of these Returning Officers, the MoJ has been unable to submit complete accounts for any recent financial year. Accounts for every recent election have therefore been qualified and adverse reports on them have been published by the NAO. The most recent NAO report was published in February 2009 and is available at http://www.nao.org.uk/publications/0809/returning_officers'_expenses.aspx.

2.2. The Permanent Secretary for the MoJ, Suma Chakrabarti, who is the Accounting Officer for these purposes, is naturally keen to avoid future qualification and the adverse reports. We therefore want to ensure that the accounts provided by all Returning Officers not only arrive within the deadline, but that they meet the required accounting standards sufficient to satisfy these authorities. These notes are intended to provide the necessary assistance to enable that.

General requirements

2.3. The new expenses system still requires proper, auditable accounting and transparent presentation. Whatever is claimed requires appropriate supporting documentation which can be verified if necessary and which meets normal accounting standards. Even if you are submitting your accounts using the electronic forms (which is the ECU's preference), they will still need to be supported by hard copies of the relevant documentation. Authorisations will also need to be submitted in hard copy (separately from, and in addition to, the electronic forms) and signed personally by those with the authority to do so.

2.4. You are therefore advised to read this chapter carefully to ensure that your accounts meet the requirements. Please also ensure that anyone involved in assisting you in completing your accounts is also familiar with the contents of this guidance and this chapter in particular.

Specific requirements

2.5. All hard copies of accounts and supporting vouchers or invoices must be completed either in typescript or in pen. Pencil is not acceptable and any documents submitted in pencil will be returned for resubmission in the correct format.

2.6. Accounts and supporting documents must not be altered using liquid paper. This particularly applies to the summary of accounts form (form A), which you personally certify as being correct. Any improperly completed documents will be returned for resubmission.

2.7. All payments made must be supported by original receipted vouchers or invoices. Care must be taken to collect and preserve these safely. For payments to staff, individual vouchers will not always be necessary, as long as there is sufficient documentation to show what payments were made to whom. Payroll information, or pay books, or signed P528 forms will be acceptable if they identify payments made under the correct heads and are certified as true records. Aggregated lists of payments – for instance lists of BACS payments or bank statements - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy. Even if you are submitting electronic versions of your accounts you will still need to supply hard copies of the supporting documentation. In exceptional circumstances, the ECU may be prepared to accept the following, by agreement only:

- photocopied vouchers, as long as they have been personally certified by the Returning Officer (or a properly authorised deputy – see paragraphs 3.9 to 3.11) as a true copy of the original vouchers;
- cross-referenced original bank statements or paid cheques in lieu of individual receipts, together with a description of the expenditure if they are not already self-explanatory; or
- where the original receipted documentation is impossible to retrieve or is otherwise unavailable and neither of the above bullet points apply (but only in those circumstances), a personal declaration from the Returning Officer (or a properly authorised deputy) that the payments have been made and the figures are accurate.

2.8. All vouchers and invoices must be clearly numbered to indicate how they relate to the entries on the covering forms or the electronic accounts, and in the order they are shown on those forms or accounts.

2.9. Where a voucher or invoice covers several items of expenditure across different heads of accounts, the document must be positioned where the first item appears in the covering form. Subsequent items can then be listed on the appropriate form and cross-referenced to that first appearance, or a cross-referenced photocopy may be positioned accordingly. Electronic

accounts should cross-reference to the relevant supporting documentation.

2.10. If you are unsure of what to do in any particular case, the ECU will be happy to advise. It is better to ask in advance than take a decision which may be questioned at a later date.

Checking your accounts

2.11. Many Returning Officers will have access to professional accounting or audit advice within their local authority. Examples may be internal auditors, or others with professional experience of accounting. Although we recognise that for these purposes you are acting outside of the jurisdiction of the local authority and that their own accountants or internal auditors have no official role in relation to these matters, they may be able to assist in checking or quality control of your accounts. Professional accountants or auditors – even if they are not specialists in electoral accounts - may be able to help you in advising on accepted accounting standards, in pointing out deficiencies, and in suggesting improvements to the presentation of your accounts.

2.12. Whilst we recognise that this is solely a decision for the Returning Officer involved, we recommend as good practice involving some independent and suitably qualified person such as a professional accountant or auditor in either the preparation or quality control of your accounts to help ensure that they meet the required accounting standards. This should help to minimise any subsequent enquiries from the ECU and give you some peace of mind over their acceptability.

2.13. Any cost associated with such checks is not an expense of the election itself and must therefore be met from the amount provided for the services of the Returning Officer, or from other sources.

3. Returning Officers, Acting Returning Officers and deputies

Returning Officers

3.1. The 1983 Act specifies who the Returning Officer is (sections 24 and 25), his general duties (section 27) and who may discharge his functions (section 28) at a Parliamentary election.

3.2. 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 a Statutory Instrument.⁵

3.3. 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. For any other constituency the Returning Officer is designated by the Secretary of State in a Statutory Instrument.⁶

3.4. In England and Wales, all the functions of Returning Officers are discharged by Acting Returning Officers. Returning Officers may reserve some specific functions to themselves (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 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.

Acting Returning Officers (England and Wales)

3.5. The Acting Returning Officer in England and Wales is either the registration officer designated by the Council or the registration officer

⁵ The Returning Officers (Parliamentary Constituencies) (England) Order 2007 (SI 2007 No 2878) and The Returning Officers (Parliamentary Constituencies) (Wales) Order 2007 (SI 2007 No 171)

⁶ The Returning Officers (Parliamentary Constituencies) (Scotland) Order 2005 (available on the Scotland Office website at: [http://www.scotlandoffice.gov.uk/scotlandoffice/files/The%20Returning%20Officers%20\(Parl%20Constituencies\)%20\(S\)%20Order%202005_final.doc](http://www.scotlandoffice.gov.uk/scotlandoffice/files/The%20Returning%20Officers%20(Parl%20Constituencies)%20(S)%20Order%202005_final.doc))

designated by the Secretary of State in the Order referred to above. An Acting Returning Officer has all the powers, obligations, rights and liabilities of a Returning Officer. He or she will carry out all the duties of the Returning Officer (except those mentioned above which have been reserved or not delegated) including in relation to expenses.

3.6. Acting Returning Officers in England and Wales and Returning Officers in Scotland can recover their charges for services necessarily rendered and expenses necessarily incurred for or in connection with the elections. The Charges Order lists the specified services and sets out the maximum recoverable amount for these specified services. Similarly it lists the specified expenses and the maximum recoverable amount for these specified expenses. The total of these two amounts is the overall maximum recoverable amount available in that constituency.

3.7. Acting Returning Officers in England and Wales and Returning Officers in Scotland are responsible for preparing and submitting the accounts for their own activities. Even if deputies assist in the preparation of the accounts, the responsibility for their accuracy and presentation ultimately rests with the Acting Returning Officer or Returning Officer, who must sign them off personally.

3.8. In this guidance, the term Returning Officer also encompasses Acting Returning Officer, unless the context indicates otherwise.

Deputies and authorised signatories

3.9. It is recognised that Returning Officers may wish to appoint deputies (or deposes in Scotland) to act on their behalf. There is therefore provision for the appointment of deputies who can also be given delegated powers to sign documents instead and on behalf of Returning Officers, should those officers be unavailable. Deputies who are given responsibility for covering the entire range of the Returning Officers' 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.

3.10. The ECU will accept documents signed by deputies only when they have been notified of their identity in advance, provided with specimen signatures against which subsequent signatures can be checked, and supplied with a copy of their letter of appointment signed by the relevant Returning Officer. Form B is available for this purpose.

3.11. In general it is preferable for the use of such deputies to be restricted both as to function and to numbers. Whenever possible the relevant Returning Officer should sign documents personally. Only when it is absolutely essential should delegated powers to sign documents be called upon. It should not be necessary to appoint large numbers of deputies at one time. In addition, their specific functions and the extent of the delegation should be made clear when they are appointed. This not only ensures that Returning Officers are fully engaged in the preparation and submission of their

accounts and cognisant of their progress and contents; it also establishes a clear and verifiable audit trail back to the responsible authority and lessens the risk of misunderstanding.

4. Initial and further advances

Terms of advances

4.1. The 1983 Act, as amended by the 2006 Act, allows the Secretary of State to make advance payments to Returning Officers on such terms as he thinks fit to cover the initial costs of the election. The following paragraphs describe the terms on which the Secretary of State will make advance payments.

Initial advance

4.2. Initial advances are distributed to Returning Officers as soon as an election is announced, or before that if it is possible. Payment of the advances is contingent on the ECU having received notification from each Returning Officer of the bank account details to which payments should be made. Form C is available for this purpose; it will be sent to each Returning Officer in advance of the election. Any changes to these details should be notified to the ECU using a further form C.

4.3. Payment will be made direct to the notified bank account and no acknowledgement of receipt is required. The form must be signed by the relevant Returning Officer to confirm that he has read and accepts the terms on which the advances have been made. These terms are:

- the Returning Officer will account properly and on time for any advances in accordance with the Accounts Regulations;
- the Returning Officer will repay any unspent funds that have been advanced to him;
- the Returning Officer will use any advances in accordance with the provisions in the Charges Order; and
- the Returning Officer has read and understands the compliance measures set out in paragraph 5.4 of these Guidance Notes.

4.4. Returning Officers are strongly advised to open separate bank or building society accounts for their initial advances and subsequent election expenditure. This ensures that the funds are kept separate from local authority money and that the expenditure can be easily accounted for. It also ensures that lines of accountability and responsibility are clear and that only staff directly authorised by the Returning Officer have access to the accounts. If other arrangements are entered into (such as shared accounts), Returning Officers should ensure that there is suitable separation of funds and that accountabilities are clear.

4.5. The amount of the initial advance has in the past been calculated by reference to the amount claimed at the previous election – usually 75% of that amount. For these elections (and as in the 2009 European Parliamentary elections in England and Wales) the overall maximum recoverable amount – that is, the expected cost of the election in each constituency - is known in advance and published in the Charges Order. The amount of the advance will therefore generally be 75% of that figure in England and Wales, or 80% in Scotland.

4.6. There will be an exception to this rule, however. In the case of Returning Officers for constituencies which have not returned accounts for the last relevant election on time, the amount of the advance will be reduced to 60% of the overall maximum recoverable amount published in the Charges Order. The last relevant election means in this context the last election in that area for which accounts should have been submitted to the ECU. For the general election, this means those Returning Officers who:

- a) have not yet submitted accounts for the 2009 European Parliamentary elections; and
- b) had submitted accounts for the 2005 general election (or for any by-elections after the 2005 general election) after the deadline without the agreement of the ECU.

These Returning Officers were in breach of their legal duty to submit accounts within the time limits. It is hoped that this lower percentage of advance will encourage them to complete their accounts promptly so that the full amounts due can be made available as soon as possible and the accounts signed off.

4.7. The Secretary of State also reserves the right to reduce an advance for this election to any Returning Officer who still has accounts outstanding for any elections previous to 2005.

Further advances

4.8. At previous elections, provision for further advances has been made for those Returning Officers who are faced with unexpected higher costs which cannot be covered by the initial advance. Further advances of this kind have only been made when a special application has been made and evidence of need has been produced – usually a breakdown of the costs and payments made so far and copies of the invoices awaiting payment together with an explanation for the extra need.

4.9. Further advances up to a maximum of 90% of the overall maximum recoverable amount published in the Charges Order will therefore be made available to those who may need them. The basis of the entitlement will be the same as in previous elections. Returning Officers must supply details of their spending so far as well as copies of the invoices awaiting payment, together with an explanation of the need for the further advance.

4.10. Form D is available for the purpose of applying for a further advance. It requires confirmation that you have read and understood this guidance and the conditions upon which advances are made as set out at paragraph 4.3. The ECU will ensure that applications for further advances will be dealt with promptly, as long as they are alerted to the submission of the application, and it is accompanied by the correct supporting documentation.

4.11. As with initial advances, there will be some exceptions to this general rule, however. Applications for further advances from Returning Officers for areas where accounts for the last relevant election were not returned on time will generally not be considered unless there are genuinely mitigating circumstances. The last relevant election means in this context the last election in that area for which accounts should have been submitted to the ECU. For the general election, this means those Returning Officers who:

- a) have not yet submitted accounts for the 2009 European Parliamentary elections; and
- b) had submitted accounts for the 2005 general election (or for any by-elections after the 2005 general election) after the deadline without the agreement of the ECU.

These Returning Officers were in breach of their legal duty to return their accounts within the time limits. It is hoped that this restriction will encourage them to complete and return their accounts promptly so that the full amounts due can be made available as soon as possible and the accounts signed off.

4.12. The Secretary of State also reserves the right to refuse a further advance for this election to any Returning Officer who still has accounts outstanding for any elections previous to 2005.

4.13. In general, unless there are genuinely exceptional circumstances, no Returning Officer will receive in advances more than 90% of the total amount shown in the Charges Order. Any balance which might be due after initial and further advances are taken into account will not be settled until the accounts have been received and scrutinised and any queries answered satisfactorily.

4.14. Additionally, no further advances will be made to any Returning Officer for applications made more than six months after the date of the election. If there is a need for further funds at this stage, the full claim should be made so that the account can be settled and the balance due paid. The ECU should be alerted to any outstanding unpaid invoices so that payment can be expedited.

Use of advances

4.15. Advances made for UK Parliamentary elections must not be used to offset payments in respect of any other elections, such as European Parliamentary elections. They must only be used for expenses in connection with the UK Parliamentary election itself.

5. Making a claim

Time limits

5.1. The Accounts Regulations⁷ specify that accounts must be submitted within a year from the day on which the election result is declared. This is a statutory requirement; failure to meet the deadline is therefore unlawful and a breach of the duties of the Returning Officer.

5.2. The reasons for this deadline are obvious:

- it is good practice to account for expenditure promptly, before memories fade and whilst details are fresh in the mind;
- it ensures that public funds are accounted for properly and auditably within a reasonable time, whilst giving those responsible for completing them adequate time to do so;
- it enables those in central Government – the Accounting Officer (the Permanent Secretary of the Ministry of Justice), the National Audit Office and HM Treasury – the chance to examine them to check whether the funds have been expended properly and to query payments promptly;
- it allows for lessons to be learned and adjustments made before the next set of elections comes round; and
- it enables the whole process to be open and transparent and gives the public the opportunity to be assured that elections are conducted and paid for correctly.

5.3. The consequences of missing the deadline are that these reasonable aims cannot be met. In particular, the overall election accounts which the Ministry of Justice Accounting Officer is required to prepare on an annual basis cannot be completed fully. Every year in recent times the overall election accounts prepared for England and Wales by the Ministry of Justice on behalf of the Accounting Officer have been qualified by the National Audit Office because there are outstanding and overdue accounts from some Returning Officers. Both the Ministry of Justice and the responsible Returning Officers have been subject to repeated criticism for this failure. The most recent NAO report containing such criticisms was published in February 2009 and is available at http://www.nao.org.uk/publications/0809/returning_officers'_expenses.aspx.

5.4. In the past, the various Government departments responsible for electoral policy in England and Wales have been - more or less - tolerant of

⁷ The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2010

the repeated and sometimes consistent failure of some Returning Officers to submit their claims on time. Despite repeated reminders and other efforts to ensure the receipt of these accounts the problem remained widespread. At the 2005 general election in England and Wales, 53.5% - the majority - of claims were not submitted within the deadline. For the European elections in 2009 measures were therefore introduced in England and Wales with the aim of ensuring compliance with the Accounts Regulations, particularly in relation to deadlines. These measures will also apply to this election. Some of them have been mentioned in the previous chapter, but they are summarised here:

- initial advances for those who have a history of non-compliance will be made at a reduced level and further advances will generally not be available;
- there will be no extensions to the 12 month submission deadline - if full accounts cannot be submitted within 12 months, an incomplete account and an explanation must be submitted instead;
- any accounts received after the 12 month deadline will not be processed (unless they show that money is due to be returned to the Government);
- unless there are exceptional circumstances, the Secretary of State will refuse to pay any outstanding amounts due on any accounts which are submitted late; and
- in such cases, initial advances for the next election will be made at a lower rate than the usual 75%, and further advances will generally not be available

5.5. Before the deadline, Returning Officers who have not returned their accounts will be sent reminders that their accounts are due and warned of the consequences of failure to submit them on time. Every chance will be given for proper and timely compliance. But as a general rule the Secretary of State will from now on refuse to consider claims or accounts that arrive too late.

5.6. This does not, however, absolve Returning Officers of their duty to account for their spending. Accounts will still be required, even if the deadline has been missed and even if no money is owed on either side. Returning Officers will still be pursued for the submission of their accounts until they have been received.

Incomplete accounts

5.7. It may be that a Returning Officer is unable to complete a claim because of failures by others to supply invoices or information, or for other good reason. In these cases, you must submit an incomplete claim together with an explanatory note rather than delay submission until after the time limit. Further documentation can be supplied at a later date. Incomplete accounts must be substantially complete – they can be considered initially by the ECU without the missing information. Every effort should be made to produce as complete accounts as possible by the deadline. But an incomplete account is

better than a missed deadline, even if further enquiries are then necessary.

5.8. The Accounts Regulations therefore provide that, where complete accounts cannot be produced within the time limit and there is a good reason for that, incomplete accounts must be submitted before the deadline. Such accounts must be as complete as possible in the circumstances and they must be accompanied by a statement that they are incomplete, give the reason for the inability to provide complete accounts, and state the date by which complete accounts will be submitted, which must not be more than six months after the due date.

5.9. It will be for the Accounting Officer to decide whether or not the reason is satisfactory, whether the incomplete accounts are as complete as possible in the circumstances, and whether the proposed date for submission of complete accounts is reasonable. If he is not satisfied as to these points, he can require complete accounts to be submitted at an earlier date than that proposed.

5.10. If you think that you may not be able to complete your accounts on time for any reason, you are strongly advised to contact the ECU as soon as possible to explain the circumstances and to obtain advice.

Form of claim

5.11. To support the revised system of assessing entitlements and preparing accounts, a new suite of forms has been developed. These are available as hard copies from the ECU (contact details at pages 2 and 3 of this guidance) or as electronic copies in spreadsheet form to download from the MoJ or Scotland Office websites at www.justice.gov.uk/guidance/general-election-2010.htm or www.scotlandoffice.gov.uk. Certain forms will be required in hard copy, for instance those containing original signatures; these are identified both on their face and in this guidance.

5.12. The new suite of forms is as follows:

Form A	Summary of accounts (hard copy required)
Form B	Appointment of deputies with full powers (hard copy required)
Form C	Bank account details (hard copy required)
Form D	Application for further advance (hard copy required)
Form E	Returning Officers' services
Form F	Polling station costs
Form G	Postal voting costs
Form H	Poll card costs
Form I	Count costs
Form J	Other costs
Form K	Forfeited deposits

5.13. Some of these forms will need additional supporting documents listing the detailed amounts expended, as well as original invoices or vouchers as evidence.

5.14. Returning Officers will need to complete one set of forms for each constituency for which they are responsible. All forms must be completed, except for form B (the appointment of deputies) and form D (further advance application), both of which are only needed for those purposes. Information about completing the forms is contained in the relevant chapters of this guidance.

Over and under spending

5.15. It must be stressed that the figure for expenses in the Charges Order is the maximum recoverable amount. That means that you should not expect to spend all the money which has been allocated. It represents what in the view of the Government is a reasonable amount to run the election. But you should make every effort to limit your expenditure and you must only spend on what is necessary for the efficient and effective conduct of the election.

5.16. In some localities or circumstances it will be possible to provide a function for less than has been allowed for in the calculations. In that case, a saving can be realised and your claim should reflect that. It would be surprising if all the bills in relation to particular functions exactly matched what had been calculated as the reasonable cost. Some bills will come in at a higher level and some lower, and the new system provides the flexibility for you to manage that and account for it accordingly without necessarily referring the decision to the ECU. But in turn we expect this flexibility to offer you opportunities to realise savings wherever they are possible. In short, you do not have to spend all the money allocated to you – you will be expected to manage these funds to allow you to come in under-budget wherever possible.

5.17. Nevertheless, we also recognise that there may be occasions when, because of an emergency or special circumstances, particular functions will cost considerably more than what has been calculated as reasonable. Examples might be multiple recounts or unexpected security alerts requiring extra staffing or special equipment at short notice. Where these extra costs are clearly necessary, unavoidable and unexpected and their cost cannot be absorbed by savings elsewhere, there is flexibility for additional funds to be made available. The Secretary of State has discretion to authorise the payment of more than the overall maximum recoverable amount in a particular case, but only if it was reasonable for the Returning Officer to incur the spending, and if the charges themselves were reasonable.

5.18. We would not expect Returning Officers to inform the ECU of any anticipated underspend. The accounts will reveal the details when they are submitted. But you should not assume that the Secretary of State's discretion will be automatically exercised for any overspend. If there are special circumstances that you think may require extra funding you should make either the ECU or MoJ / Scotland Office policy officials aware of it as

soon as possible, preferably before the spending has been incurred, but if not, as soon after as is reasonable. Contact details for all appear on pages 2 and 3 of this guidance.

5.19. If such emergency spending is incurred which is not notified in advance or as soon as is practicable after the event, the Secretary of State reserves the right to refuse to reimburse it.

Submitting your claim

5.20. The electronic spreadsheet versions of the forms available on the MoJ or Scotland Office websites at www.justice.gov.uk/guidance/general-election-2010.htm or www.scotlandoffice.gov.uk should be used to submit your claim. Only if it is not possible to use that format should hard copy, paper versions be submitted. Accounts should be sent via e-mail, but in all cases they will need to be supplemented by hard copy versions of Form A (and Form B if it has not been submitted in advance), along with original hard copies of supporting invoices, vouchers, etc., as evidence of spending. Where there is any doubt, check with the ECU about the precise requirements.

5.21. Experience of using the electronic spreadsheet versions of the forms for European elections claims has been encouraging. Feedback from Returning Officers and electoral administrators has revealed that they find the forms easy to use and helpful in avoiding errors. ECU staff greatly prefer dealing with electronic forms both for speed and accuracy. Whenever possible therefore, please use the electronic forms. Hard copy versions should only be submitted if it proves impossible to complete or process the electronic spreadsheets.

5.22. Accounts should be submitted to the ECU within the deadline (see paragraphs 5.1 – 5.5) by e-mail and / or by conventional mail to the addresses shown on pages 2 and 3 of this guidance. The ECU will acknowledge receipt of your accounts within five days. If you do not receive an acknowledgement within that time, you should check that the message or the accounts have arrived safely. It is your responsibility to ensure that the accounts are submitted – you should not assume that they have arrived in the absence of an acknowledgement.

Checking your claim and reconciliation

5.23. The ECU will examine the accounts submitted to them in the order in which they are received and as soon as possible after receipt. Clearly, in the year following the election and immediately leading up to the deadline a large number of accounts will be received and it will not be possible to deal with them all at once. The ECU will already have been receiving and processing accounts for the European Parliamentary elections held in June 2009 and not all of those will have been finalised. They will also, like Returning Officers, be coming to terms with the new system of accounting which may take some

familiarisation. But they will try to process accounts as soon as they can.

5.24. The new system should result in fewer queries and questions and it should therefore be possible to clear accounts more quickly. Accounts will still be scrutinised carefully, however, to ensure that they are sufficiently supported by evidence of payment, and to identify any anomalies and any exceptional or unusual payments. We will still need to check that payments have indeed been made; that they have been made for the correct purposes; and that the amounts paid are reasonable.

5.25. There will, of course, be a certain amount of leeway which the flexibility of the new system is aimed at enabling. But where costs of functions appear to be either significantly above or below average and there is no accompanying explanation, the ECU may wish to seek further information to identify the cause. The aim will be to ensure auditability rather than to question the payments.

5.26. After the accounts have been settled, MoJ and Scotland Office policy officials, their statisticians and the ECU will study the figures to help refine the process for the future. The data that you submit in your accounts will help inform future policy and provide the basis for revisions of the calculations where necessary. It may be that, where anomalies or exceptional payments are identified, we will want to come back to Returning Officers for further information. You should therefore be prepared to provide that, when requested.

5.27. Once the accounts have been cleared, the ECU will arrange for any reconciliation payments to be made, either by requesting reimbursement of funds from Returning Officers, or by arranging for the payment of whatever is due to them after deduction of any advance payments. Payment will be made direct to the notified bank account and no acknowledgement will be required.

6. Summary of accounts – form A

6.1. The summary of accounts form is the master document which both summarises the amounts claimed and confirms that the accounts are true and accurate. It contains the totals carried forward from the accompanying forms E to J and takes account of the amounts already received as initial and / or further advances. It therefore sets out in summary what has been expended, what has been advanced and what remains due (or owed). In addition, it seeks some further, general, data about the overall numbers of voters, as well as postal and proxy voters. The overall number of voters is the same as that used for other purposes at these elections – that is, the figure at the close of the register 5 days before polling day and including all those registrations determined following applications up to the 11-day deadline for registration.

6.2. The total amount recorded in part 2 of Form A – amounts claimed under each head of expenditure – should not exceed the total amount listed as the overall maximum recoverable amount for that constituency in the relevant Charges Order. Any underspend will not need specific explanation (the accompanying documents will reveal those details). But any overspend will need to be justified carefully in the accompanying documentation, and agreed with – or notified to - the ECU in advance wherever possible.

6.3. Once you have satisfied yourself, as Returning Officer, that the accounts are true and accurate and that the arithmetic is correct, you must sign the form to declare that, to the best of your knowledge and belief, the accounts are indeed correct. It is preferable for the Returning Officer to sign this form personally, since it is in law a personal responsibility and you will be held to account for any inaccuracies or discrepancies.

6.4. Most Returning Officers will therefore want to ensure that they have satisfied themselves that the accounts are correct and sign the declaration personally. Although it is not usual, however, there may be circumstances where the Returning Officer is not available to sign the accounts off in person. In such exceptional circumstances it may be acceptable for a deputy “with full powers” (see paragraphs 3.9 to 3.11) to sign the declaration on behalf of the Returning Officer. Deputies doing so must ensure that they are properly authorised to do so and that they have submitted a Form B and their letter of appointment in advance.

Uncontested elections

6.5. Uncontested elections for UK Parliamentary seats are unusual and there is no recent precedent for them. Nevertheless, the Charges Order provides for them and specifies an overall maximum recoverable amount for any expenditure necessarily incurred in their administration. Any claim may

require adaptation of the standard forms to fit the circumstances, but in all cases similar principles will apply to these claims as apply to others. All accounts will require supporting evidence of expenditure where appropriate and all will require certification by the Returning Officer on the summary of accounts form.

6.6. In previous Charges Orders, the amounts for uncontested elections have been specified as two separate figures – a maximum amount payable for the services of the Returning Officer and a maximum amount payable for his expenses. However, the expenses of a Returning Officer at an uncontested election are likely to be limited to publication of the notice of election, some clerical costs of staff preparing for the election, receiving the (single) nomination and declaring the result. There may also be expenses related to cancelled bookings – for instance of polling station and count accommodation. It therefore seemed sensible, given the slim chance of an uncontested election, to combine these two figures into a single figure and leave it to the Returning Officer to decide on how to divide the money up between his services and expenses.

6.7. The Charges Order therefore prescribes a single overall maximum recoverable amount for an uncontested election which is the sum of the figures in the previous Charges Order uprated for inflation, using the Treasury's Gross Domestic Product (GDP) deflator figure of 11.22% since 2005, and rounded at £1,750. It should be noted that this is a maximum recoverable amount - if the charges for the services and expenses of the Returning Officer are less than this, then that is what should be claimed.

6.8. Since there has not been an uncontested UK Parliamentary election for many years it has not been possible to assess by any independent or reliable means whether the amount provided for in the Order is adequate or otherwise. There could therefore be unexpected or unforeseen expenses which have not been taken into account. If any uncontested elections occur, therefore, the ECU and MoJ / Scotland Office policy officials will be available to advise on procedures for submitting accounts and what might be appropriate in those exceptional circumstances.

7. Returning Officers services – form E

7.1. Returning Officers will be able to recover – as before - an amount for their specified services (as opposed to their expenses). This is also known as the “personal fee”. The Charges Orders set out a maximum recoverable amount for the services specified. This amount cannot be exceeded. The flexibility given to Returning Officers to allow them to pay more for some functions and less for others within the maximum recoverable amount for expenses does not apply to the personal fee. Returning Officers cannot therefore pay themselves more than the amount specified in the Charges Order as the maximum for their services (though there is of course nothing to prevent them paying themselves less).

7.2. The usual practice is for Returning Officers to appoint deputies to act on their behalf and in those circumstances the Returning Officer may allocate all or part of his personal fee to any deputies. Where that is the case, suitably signed supporting vouchers or receipts should be submitted showing the allocation and confirming the amounts paid. The claim form (form E) has a space for this information to be included.

How the amounts are calculated

7.3. The Charges Order provides for Returning Officers to recover a maximum recoverable amount for the services specified in the Order. This amount relates to the size of the constituency for which they are responsible, and should therefore reflect the amount of work required to conduct the election in that area. The amount has therefore been calculated in relation to the number of electors in the constituency.

7.4. For each constituency, the Returning Officer will be entitled to recover for his services at the election a sum of £475 for every 10,000 electors in that area on a strict *pro rata* basis (that is, electorate as at 1st December 2008 ÷ 10,000 x £475). This is subject, however, to an underpinning minimum payment of £2,500. That is, if the calculation above produces a figure below £2,500, the Returning Officer will be entitled to recover that minimum - £2,500.

7.5. Where the poll at the general election is combined with the poll at any other scheduled election, this amount has been increased by 20% in recognition of the increased complexity involved in administering more than one election at one time. Where polls are combined over part of the constituency only the 20% increase has nevertheless been applied across the whole constituency. Responsibility for paying this increased amount (but not the fee itself) is split between those responsible for the polls which are to be combined. In a constituency where there is another election across the whole area, therefore, the amount in the Charges Order has been increased

by half the 20% addition – that is, 10% - the remaining 10% is payable by whichever authority is responsible for funding the other poll.

7.6. Previous Charges Orders included reductions in the payment for the services of Returning Officers where they are responsible for multiple constituencies. Usually there was a reduction for more than three and another for more than six. The reasoning behind this was that economies of scale were possible in such situations and such Returning Officers inevitably relied heavily upon deputies to assist them, so did not carry out the duties themselves.

7.7. In this election no such reduction is being proposed. This is because the payments are proportionate to the work required to conduct the election in that constituency. If a Returning Officer is responsible for – and does the work required in – several areas, then the payments should reflect that.

7.8. The amount for the services of the Returning Officer in the constituency which is the subject of the claim should be recorded on the form in the relevant box under head E1.

7.9. You should also include on this form any superannuation costs which are reclaimable for the Returning Officer only. Superannuation payable for other electoral staff should be included under other costs – head J6. Guidance on entitlements to reimbursement of superannuation payments for Returning Officers and other staff is at paragraphs 13.10 to 13.12.

7.10. Superannuation costs are separate from - and additional to - the amount for the services for the Returning Officer at head E1. They should be recorded on the form at head E2 and any further relevant information – such as the percentage applicable and details of the pension provider – should also accompany the claim.

7.11. Other payments previously made under this head – for instance payments for providing training - are now covered under the head to which they relate and under 'other costs'. Those details can be found at the appropriate place in this guidance.

8. Polling station costs – form F

How the amounts have been calculated

8.1. The costs of providing polling stations have been calculated using the following formulae:

cost item	basis of calculation
1. Presiding Officers	number of polling stations x rate of pay of £195
2. Poll clerks	number of polling stations x 1.8 x rate of pay of £115
3. Supervising Officers	number of polling stations ÷ 10 x rate of pay of £195
4. Increase for combination	Increase rates of pay at 1 to 3 by 20%
5. Travel and subsistence	number of staff x average cost of £30 per person
6. Receiving training	number of staff x average cost of £50 per person
7. Accommodation costs – permanent stations (including heat, light, adapting building, etc)	number of permanent polling stations x average cost of £300
8. Accommodation costs – temporary stations (including heat, light, adapting building, etc)	number of temporary polling stations x average cost of £1,500
9. Preparation and transport of equipment	number of polling stations x average cost of £40
10. Cost of equipment (polling screens, ballot boxes, tactile voting device, stationery, etc)	number of polling stations x average cost of £20
11. Printing ballot papers	electorate x £0.05
12. Increase for inner London constituencies	increase 1 - 9 by 25%
13. Increase for outer London constituencies	increase 1 - 9 by 20%
14. Reduction for combined poll	reduce total of 1 – 9 and 12 - 13 by 50%

8.2. In items 1 to 3 (staff costs), the number of polling stations is the actual number of polling stations in that area as notified to MoJ. For the purposes of these calculations it has been assumed that all polling stations will be staffed with one Presiding Officer, but that two Poll Clerks will not be

necessary everywhere. In rural constituencies in particular, where there are many polling stations serving small electorates, one Poll Clerk is the norm. It has therefore been assumed that approximately 20% of polling stations can cope with only one Poll Clerk, which produces an average of 1.8 Poll Clerks overall.

8.3. An amount has also been included in the calculations for Supervising Officers at a rate of one for every ten polling stations, and at the same rate of pay as Presiding Officers. The term 'Supervising Officer' is intended to cover staff who act as Polling Station Inspectors, as well as any other ancillary staff employed on activities attributable to setting up and managing polling stations. Care should be taken to record the nature of such activities and who undertakes them for how many hours so that a properly supported claim can be made. The rates of pay for all these staff are the same as those that applied for the European elections in 2009 in England and Wales. No allowance for inflation has been made because the inflation rate since then has been less than 1%.

8.4. The amount at 4 (increase for combined polls) reflects the extra payments traditionally made to staff for the increased complexity of conducting the polls where they are combined. In areas where some - but not all - polling stations feature combination, these amounts are payable only in those polling stations. The increase is at the same rate as the similar increase for Returning Officers' services. Both the payments made to staff and the increases are divided equally between the number of polls being combined.

8.5. The amounts allocated at 5 (travel and subsistence) and 6 (training) are based on information received from electoral administrators about their costs, but represent more than the averages paid at recent elections would indicate are appropriate, according to ECU records in England and Wales (though this may be due to poor reporting). The amount for receiving training is intended to cover the costs incurred by staff in attending training sessions, in recognition of the fact that they have to take time off to attend. It is not intended to cover the costs of providing the training, which is covered elsewhere (in 'Other Costs' – form J).

8.6. Similarly, the amounts allocated at 7 and 8 (accommodation) and 9 (transport) are based on data supplied by electoral administrators about the costs they incur for the rent, heating, lighting and setting up of polling station premises, and for the preparation and transport of equipment to them. These are again higher than the averages derived from ECU figures in England and Wales indicate, but are based on more recent and detailed data.

8.7. Accommodation costs (items 7 and 8) are split into separate categories – for permanent and temporary polling stations. This recognises the increased use in some areas of temporary accommodation – usually Portakabins or other temporary structures – following polling station reviews. It also recognises the increased costs associated with hiring and supporting these structures. The amount at 9 is intended to cover both the costs of

8.8. The cost of polling station equipment is covered at 10. The amount allocated has been calculated using data supplied by electoral administrators about their costs at their most recent elections for the provision of polling station equipment because the existing ECU data for England and Wales does not separately identify them. Information has also been provided by the ECU about the amounts they have distributed to local authorities to assist in the purchase of equipment over the past five years. Any costs associated with mobile phones – either reimbursement of the costs of calls on personal mobile telephones or the costs of hiring them – should be included here (see paragraphs 12.12 to 12.13)

Government contribution to the cost of election equipment

8.9. The previous system of providing assistance to local authorities to fund the purchase of election equipment – known as the “grants” scheme – was not changed when the new funding system was introduced in England and Wales at the European elections in June 2009. It was felt that this would mean too much change all at once. But the existing system did not fit well with the new arrangements. Accounting for the sometimes large amounts involved as part of a claim which was limited to a specified maximum proved troublesome to administrators and did not reflect the spirit of the new arrangements which was aimed at giving responsibility for managing funds to Returning Officers, simplifying the system and providing more flexibility.

8.10. Following those elections, the Government therefore consulted on changes to the system first with a group of Returning Officers, administrators and Government officials, and then – once an agreed proposal had been developed - more widely amongst the electoral community. The proposals which emerged from these consultations - and which took account as far as possible of the comments made - represent a new approach to the way the Government contributes to the cost of election equipment provided for the elections it funds.

8.11. The new system replaces the previous “grants” system from this election onwards. The “grants” system was suspended from the beginning of the consultation and no applications have been considered since then. No further applications will be accepted.

8.12. The new system, in line with the principles underlying the rest of the funding system, gives the responsibility for managing funds spent on electoral equipment to the Returning Officer. It redistributes the funds which would otherwise be spent on “grants” for the next five years to the Charges Order. Those funds are distributed to each constituency in proportion to their size (in the case of polling stations, according to their number).

8.13. Unlike the “grants” system, this allocation is not meant to pay outright for the cost of the equipment. Rather it is meant to pay for the use of the equipment at that election. It is assumed that the Returning Officer will pass

the amounts claimed under this head to the owner of the equipment (presumably the local authority) who can use them as they wish, but may want to help offset the initial cost of the equipment, for instance, or contribute to the cost of new equipment in the future.

8.14. The amounts included at 10 in the table at paragraph 8.1 (and the amounts included for equipment elsewhere in this Guidance) take into account the amount of use the Government will make of the equipment over its lifetime, compared with that made by local authorities in that constituency area. Most local authorities use electoral equipment for their own elections more than it is used for national elections. This indicates that the proportion of contribution the Government should make to its cost should be no more than half.

8.15. The amount included has been calculated by averaging out the amounts paid out annually by the Government for equipment over the past five years (which represent a mixture of 80% and 50% grants), recalculating what that would represent as a 100% figure and dividing it by two. After rounding up and allowing extra for storage costs in between elections, the final total has been divided between the equipment costs for polling stations, postal voting, poll cards and the count.

8.16. The amount allocated at 10 in the table at paragraph 8.1 (£20 per polling station) may therefore seem low in comparison to the actual costs of polling screens, ballot boxes, etc, but it does not represent the total cost. It represents the cost of the use for this election only and already takes account of the amount of use at local elections. The aim is, over time, for an appropriate and proportionate contribution to the cost of the equipment to be recouped from Government to supplement the cost of its use by others.

8.17. What can be claimed and how to do so is covered for each head of expenditure in the section 'Completing the Form' – for the polling station head see paragraphs 8.32 – 8.43 below.

Printing of ballot papers

8.18. Ballot paper printing costs have been included at item 11. Although turnout at the last two general elections has hovered around the 60% mark, and not since 1951 has turnout exceeded 80% in a UK general election, it is recognised that Returning Officers will not wish to risk running out of ballot papers. It has therefore been assumed that ballot papers will be printed at a rate of 100% of the registered electorate, though of course the decision about how many ballot papers to print will be for the Returning Officer.

8.19. The cost level has been based on information supplied by electoral administrators, since such detail is not available from ECU's records in England and Wales. It is assumed that one ballot paper can be produced for 5 pence (or £5 for a hundred), though it is appreciated that such costs can vary from area to area. However, the flexibility available under the new system should allow savings elsewhere to meet any extra costs under this

head.

Increases for Inner and outer London constituencies

8.20. The increases at 12 and 13 (increases for inner and outer London) reflect demonstrably higher costs in and around London for staff, accommodation and transport and are similar to the rates in previous Charges Orders. Similar increases are made for those items of expenditure in the following chapters of this guidance.

8.21. In this context - and as in previous Charges Orders - inner London constituencies means the 73 parliamentary constituencies in the Greater London Authority area. They are:

Barking	Battersea
Beckenham	Bermondsey and Old Southwark
Bethnal Green and Bow	Bexleyheath and Crayford
Brent Central	Brent North
Brentford and Isleworth	Bromley and Chislehurst
Camberwell and Peckham	Carshalton and Wallington
Chelsea and Fulham	Chingford and Woodford Green
Chipping Barnet	Cities of London and Westminster
Croydon Central	Croydon North
Croydon South	Dagenham and Rainham
Dulwich and West Norwood	Ealing Central and Acton
Ealing North	Ealing, Southall
East Ham	Edmonton
Eltham	Enfield North
Enfield, Southgate	Erith and Thamesmead
Feltham and Heston	Finchley and Golders Green
Greenwich and Woolwich	Hackney North and Stoke Newington
Hackney South and Shoreditch	Hammersmith
Hampstead and Kilburn	Harrow East
Harrow West	Hayes and Harlington
Hendon	Holborn and St Pancras
Hornchurch and Upminster	Hornsey and Wood Green
Ilford North	Ilford South
Islington North	Islington South and Finsbury
Kensington	Kingston and Surbiton
Lewisham East	Lewisham West and Penge
Lewisham, Deptford	Leyton and Wanstead
Mitcham and Morden	Old Bexley and Sidcup
Orpington	Poplar and Limehouse
Putney	Richmond Park
Romford	Ruislip, Northwood and Pinner
Streatham	Sutton and Cheam
Tooting	Tottenham
Twickenham	Uxbridge and South Ruislip
Vauxhall	Walthamstow
West Ham	Westminster North

Wimbledon

8.22. Outer London constituencies means the 18 constituencies immediately surrounding the Greater London Authority area. They are:

Basildon and Billericay	Beaconsfield
Brentwood and Ongar	Broxbourne
Dartford	East Surrey
Epping Forest	Epsom and Ewell
Esher and Walton	Hertford and Stortford
Hertsmere	Mole Valley
Reigate	Sevenoaks
South West Hertfordshire	Spelthorne
Thurrock	Watford

Other categories of areas

8.23. Consideration was given to an increased allocation for other categories of area – for instance, rural as opposed to urban areas – but a case could be made for special needs and extra provision for a number of categories which would result in over-complication. In addition, analysis of previous spending has indicated that spending per elector in rural areas (county constituencies) is not significantly or predictably higher than that in urban areas (borough constituencies). There is consequently not enough of a general difference in costs by different areas (except for in and around London) to justify the extra complication to the calculations. It is hoped that the general flexibility provided by the new system will take care of small differences of this nature.

Combined polls

8.24. Where two or more polls are combined, the costs of providing polling stations are divided equally between the number of polls combined on that day. The consequent reduction is catered for at 14. All the allocated costs except those for equipment (the contribution for which has already been taken into account) and printing of ballot papers have therefore been divided appropriately. Account has been taken of combination with scheduled polls which takes place across only part of an area, wherever possible. No account has been taken of unscheduled polls which may be combined on that day – such as filling of local authority casual vacancies – since that information is not available. The figures represent over-provision in these circumstances, though of course your accounts must show a correct attribution of costs in those areas. You should note that the increase for combination (item 4 in the table) should be added *before* any division is calculated, not after.

8.25. For the purposes of these calculations, it is assumed that two polls only will be combined. This means that, in areas where three or more polls are combined, there is over-provision in these figures. Clearly, the accounts will need to show a correct attribution of the costs according to each poll being

taken together, and we would therefore expect your claim to be correspondingly reduced. We will require an explanation if it is not.

8.26. It should be noted that all these figures are allocated – or predicted – expenditure. They represent what it is considered reasonable for each of these elements to cost. If you can spend less on one element or need to spend more on another, you are free to do so as long as you do not exceed the maximum recoverable amount for the expenses specified in the Charges Order. You can spend less (or more) than has been allocated above on polling stations and more (or less) for other functions (such as postal voting or the count) if you wish. All the above figures tell you is what has been allowed for in the calculations making up the maximum recoverable amount for expenses. You do not have to stick to them if you do not want to.

8.27. You do, however, have to account for your spending. The following paragraphs explain how to do that for this function by completing form F.

Completing the form

8.28. Each of the payments to staff must be accounted for under the appropriate head of expenditure, which corresponds to the table at paragraph 8.1. Thus payments to Presiding Officers is head F1, those to Poll Clerks is head F2, those to Supervising Officers is head F3 and so on. These payments can be listed on the attachment to form F, or as a similar supporting schedule if one is available (to save copying them all out). If you prefer to pay staff with a standard fee covering wages, travel, allowances, etc you may do so, as long as the payments are accounted for under the appropriate head of expenditure. Where a standard fee has been paid it will be sufficient to indicate that on the claim form along with the numbers of staff and the aggregates of the gross fees under each head of expenditure.

8.29. Evidence for all payments must be provided, either by signed vouchers, or original P528 forms, or a signed wages book or other payroll information. The evidence should also indicate at which polling station, or in what capacity, the member of staff was employed. Aggregated lists of payments – for instance lists of BACS payments - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy. If claims are being made for more than one constituency, care must be taken to ensure that payments relating to each claim are kept separate. Please therefore indicate to which claim payments are attributable.

8.30. If staff are paid through a payroll system, you must ensure that special arrangements are made to exclude National Insurance contributions, which are not payable in respect of UK Parliamentary elections. The supporting payroll documentation should clearly identify staff and the duties performed, as well as provide evidence of payment to the person concerned.

8.31. Other costs must also be shown on the form under the appropriate heads – head F7 and head F8 (accommodation, heating, lighting, setting up,

etc) head F9 (preparation and transport of equipment), head F10 (equipment costs) and head F11 (printing of ballot papers) - and supported by evidence, such as paid invoices or signed vouchers.

Equipment costs

8.32. As indicated in paragraphs 8.9 – 8.17 above, equipment costs included here are for the use of the equipment at this election only. You cannot claim for the full cost of equipment which may also be used at other elections – just the proportion of their cost for this election and in this constituency. To do this you must take into account the value of the equipment on an annual basis, or the annual depreciation value.

8.33. Depreciation is potentially a complex subject, but it is essentially a way of calculating the value of assets on an annual basis. The simplest way of working this out is to use the following standard formula:

$$\text{annual value} = \frac{\text{cost} - \text{scrap value}}{\text{useful life}}$$

So, for example (and keeping it simple), a number of polling screens or ballot boxes cost £16,000, and you estimate their scrap (that is their residual or salvage) value at £1,000. You also estimate their useful life at 15 years. The calculation of their annual value is thus:

$$\frac{\pounds 16,000 - \pounds 1,000}{15 \text{ years}} = \pounds 1,000$$

For each year of its use, the equipment therefore depreciates by £1,000. This represents both the annual depreciation value and also the amount you can claim for its use for a single election. If there were to be a general election every year for the next 15 years, and you claimed its value each time, the Government would have paid for the equipment at the end of that time, minus the scrap value. As it is, you will use the equipment for other elections and it is right that those responsible for funding those pay their contribution for the use of the equipment for those elections.

8.34. Clearly, the longer the estimated life of the equipment, the lower the annual value will be as a proportion of the initial cost. The estimated life of equipment will vary depending on the equipment in question; its quality; the amount of use it gets; how it is handled, stored and maintained and so on. As a general rule, we would expect major items of polling station equipment such as modern polling screens and ballot boxes to last at least 15 years in regular use – that is, for most local authorities, around 6 national and up to 10 local or other elections (though some of these will be combined, of course, and there will be other, casual vacancy elections, too). Any lower estimation of the life of such equipment will need to be justified carefully (estimates of a longer life expectancy will, of course, be acceptable).

8.35. Estimates of the scrap value (the residual or salvage value) of equipment may be difficult to make, and for some equipment there will be none. But metal polling screens, for instance, have relatively substantial scrap value (there have been instances of them being stolen for their scrap value alone) and we would expect some realistic estimate to be made in those cases. We would not expect any costs to be incurred for obtaining such estimates, however.

8.36. The same principles will apply to other items of equipment. Some equipment, such as notices, stationery, seals, large print ballot papers, etc, can only be used once or is only valid for that election. The costs of such equipment can be claimed in full. Other equipment may be used for other elections - or for other purposes - after the election, and you should claim only that proportion applicable to the general election. Such equipment may include unused tactile voting devices, unused or partly used stationery (pens, pencils, rulers, staplers, etc), plastic storage boxes or trays and so on. Clearly the life of such equipment is limited but, nevertheless, an estimate of the proportion attributable to this election must be made.

8.37. Care must be taken only to claim for the relevant amount for each constituency (which may be smaller or larger than the local authority which owns the equipment). Where polls are combined, your claim must split the costs equally between the number of polls which are taking place in the usual way, unless the items are solely to be used for the general election (such as large print ballot papers).

8.38. These arrangements will only apply to equipment purchased for this election and thereafter. Any equipment bought with the aid of a grant from the Government under the previous arrangements has already been paid and accounted for by the Government and no further funds can be claimed for it. Claims at this election can only therefore be made for new equipment bought recently for which no Government grant has been received.

8.39. Administrators have pointed out that, should there be a combined poll on 6th May 2010, the expected turnout will be higher than that for a local election. This means that more equipment may be needed than would be usual for a local poll. Claims can therefore be made for such equipment on the same basis as for any other equipment. It will be available for local elections into the future, and although it may not be necessary to use it every year, it will prolong the life of the stock overall and mean that any replacement schedule will be extended. It will supplement existing stock already bought and paid for by Government grant.

8.40. Storage costs in the election year only can also be claimed under this head (equipment costs – head F10). This is on the basis that storage of the equipment would in any case be necessary for local elections, but that the Government should pay its share since it uses the equipment in that year. Once again, this can only apply to new equipment bought without the aid of a Government grant since the grant payment already made factored in storage costs as part of the amount granted. It can also only be made for the

constituency for which the claim is being made, not for the whole of the local authority area if that is different.

8.41. Some Returning Officers with combined polls may have made arrangements with neighbouring Returning Officers who only have a single poll to borrow spare equipment to supplement their own. We would not expect charges to be made for the loan of equipment in such circumstances, especially if the equipment had already been purchased with the help of Government “grants”. Reasonable transport costs may, however, be claimed, if necessary, under head F9.

8.42. The transitional arrangements relating to previous “grants” which were put in place for the European elections in 2009 and which required “grants” to be offset against the overall claim are now no longer necessary and have been discontinued along with the previous “grants” system. These amounts have now been accounted for and no further offsetting will be required on this claim. As indicated above, at paragraph 8.38, that equipment has already been bought and paid for so no further claim can be made for it at this election (though when it is replaced the new arrangements described above will apply). But it will not now be necessary to offset “grants” against claims and any outstanding amounts which it was not possible to offset against your European election claim will not need to be offset against this claim.

8.43. Your claim should make clear how you have arrived at the annual value of the equipment claimed for and include evidence to support that, such as invoices showing the initial cost and any advice you may have received about the useful life of the equipment or its estimated scrap value. It will not be necessary to retain all these for submission with future claims, but you should keep some records so that you can refer the ECU to this one when making a new one at a future date. Other invoices or other supporting evidence, for instance for storage costs, should also be submitted and listed on the appropriate forms.

8.44. This is a new system and the advice contained here may not cover all eventualities or be clear enough for every circumstance. Either the ECU or the MoJ or Scotland Office will be happy to provide further advice and guidance on what is acceptable and on how to make a claim if it is necessary. Contact details are at pages 2 and 3 of this Guidance.

8.45. Wherever possible, the costs on this form must relate to those for polling station equipment only. So the costs, for instance, of the production and printing of ballot papers under head F11 should relate to those for polling station ballot papers only (and not to those for postal voting). In most cases these costs should be possible to identify separately simply by dividing the ballot paper costs in the same ratio of polling station voters to postal voters. Where a single contract has been entered into for ballot paper and postal ballot pack production, you should require the contractor, as part of the contract, to identify the costs separately so that they can be accounted for

appropriately.

8.46. Any equipment costs necessary for the support of postal voting or the count must be included on the forms for those functions.

8.47. It will not be necessary to include increases for inner and outer London constituencies separately on the form or in the spreadsheet. Instead the actual amounts paid to staff in these areas should be listed on the accompanying form or as an accompanying list under the appropriate head (see paragraphs 8.29 to 8.30).

8.48. The total amounts for each head of expenditure calculated on the supporting forms should be transferred to the relevant line at part 2 of form F and totalled. This total can then be transferred to the appropriate line in form A. You should also state at part 3 of form F, where polls have been combined, the extent of the combination (whole or part of the constituency, how many polls have been taken together and the number of polling stations affected). Also include overall numbers of polling stations and the staff involved.

9. Postal voting costs – form G

9.1. Postal voting costs have varied considerably from area to area in the recent past. This is due to a number of factors, including the numerous changes in legislative provision, the level of demand in particular areas, the variety of methods of meeting that demand and the capacity of suppliers to assist. Returning Officers who have contracted out elements of their postal voting process have been faced with a range of estimates of the likely cost in what is a new, demanding and developing market.

9.2. In addition, the relatively recent introduction of postal vote identifier (PVI) checking does not give a firm basis upon which to make estimates of the cost. The first national election at which PVI checking has operated across Great Britain was in June 2009 at the European Parliamentary elections and the costs for those have yet to be fully analysed.

9.3. Estimates of the likely costs for postal voting are therefore necessarily just that, since there is little hard data on which to base them. Nevertheless some areas have implemented PVI checking at local elections as well as in 2009, and we are confident that what has been calculated represents reasonable postal voting costs, based on this experience.

How the amounts have been calculated

9.4. The costs of postal voting have been calculated using the following formulae:

cost item	basis of calculation
1. Staff costs – preparation and issue	Expected number of postal votes ÷ number processable per hour of 60 x hourly rate of £7.50
2. Staff costs – opening and checking	Expected number of postal votes x 75% ÷ number processable per hour of 20 x hourly rate of £12.50
3. Receiving training	Amount at 1 and 2 x 10%
4. Printing and stationery	Expected number of postal votes x average unit cost of £0.55
5. Postage - outward	Expected number of postal votes x postage rate of £0.41
6. Postage - inward	Expected number of postal votes x 75% x postage rate of £0.41
7. Accommodation	Expected number of postal votes ÷ 10,000 x £1,175
8. Equipment and cross-boundary IT costs	Expected number of postal votes ÷ 10,000 x £170 and £500 per sending or receiving local authority (see

	annex A)
9. Postal vote “sweeps”	Average cost of £227 per 10,000 electors
10. Increase for inner London constituencies	Increase 1 – 3 and 7 by 25%
11. Increase for outer London constituencies	Increase 1 – 3 and 7 by 20%

9.5. In items 1, 2 and 4 – 8, the expected number of postal votes is the number of postal votes in that constituency at the elections in June 2009, as collected by MoJ / Scotland Office in the summer and autumn of 2009, increased by 10% to account for expected higher turnouts at a general election and continuing interest amongst electors in voting by post. This number has been reduced in items 2 and 6 to reflect the fact that return rates for postal voting run at around 75%. The number processable per hour in items 1 and 2 (one per minute and one every three minutes respectively) is an estimate based on feedback from a number of electoral administrators. The calculations assume that Returning Officers will be checking all personal identifiers accompanying returned postal votes, even though the legislation requires only a minimum of 20% to be set aside for checking.

9.6. The hourly rate at items 1 and 2 reflects a reasonable staff cost for this activity, bearing in mind the responsibility. Issuing postal votes requires less specialist skill than in dealing with their return and the checking process. The hourly rate for issue is therefore calculated at roughly the same rate of pay as that for Poll Clerks. That for return is calculated at roughly the same rate as that for Presiding Officers. The amount for training at item 3 has been calculated at 10% of the costs at 1 and 2 together. Training costs here represent only the cost of receiving training.

9.7. There is no separate calculation for supervisory, ancillary or IT staff employed on postal vote preparation, issue, receipt and checking. Any staff costs arising should be covered under items 1, 2 and 3.

9.8. In item 4, the average unit cost of printing a ballot pack (£0.55) has been estimated using figures from previous elections together with information supplied by electoral administrators. The postage rates for outward mail (item 4) assume that ballot packs will be sent out at first class rates. These rates represent postage costs applicable from April 2010. The inward rate (item 5) is also first class, assuming a 75% return rate.

9.9. The costs in items 7 and 8 have been calculated using figures from previous elections, together with input from electoral administrators. They are related to the number of postal voters in the constituency and therefore the scale of the operation needed to process them.

9.10. Accommodation costs have been included because many Returning Officers report that the scale of any in-house ballot pack preparation arrangements and of the checking operation have made it necessary to hire additional dedicated accommodation. The figure included is necessarily an

estimate, though it is based on information provided by electoral administrators.

Equipment costs

9.11. Equipment costs are intended to cover any additional equipment required for this election over and above what was provided for by the grants issued to local authorities in England, Wales and Scotland when PVI's were first introduced. Those grants were made to enable the purchase of hardware and software necessary to carry out PVI checking, even for those authorities who had no upcoming elections and who would consequently not need the equipment immediately. These grants were a special, one-off, payment from the Ministry of Justice budget and unrelated to the funds provided for this and other elections.

9.12. We recognise, however, that this equipment may now need some upgrading and that the level of demand for postal voting in 2010 may mean that further provision is necessary. We also recognise that the way that IT suppliers now structure their contracts means that one-off payments or grants do not necessarily meet administrators' needs. Typically, PVI checking hardware and software is supported by annual licence fee payments which are more like maintenance contracts. They may cover the supply of scanners and other equipment, support services, software upgrades and other services and are much more than a simple licence to use the particular system purchased.

9.13. Returning Officers and electoral administrators would of course need to have such contracts in place annually whether or not there was a general election. The licence fee has to be paid to enable any election to run – including, for instance, local casual vacancies. Nevertheless, it is fair for the Government to contribute to the costs of the annual IT licence fee in the year in which there is a general election, and to contribute to the costs of any necessary hardware in the same way as for polling station equipment.

9.14. Where polls are combined, any extra equipment needs which arise from the additional burden imposed by the other election(s) are not attributable to the UK Parliamentary election and should be met solely from the budget for the other election(s).

9.15. The figure at 8 is therefore an estimate of the possible costs, averaged out across all constituencies, and taking into account the amounts paid in grants for such items over the last five years. As with polling station equipment, they are not intended to cover the whole costs of postal voting processing equipment and the associated IT; they represent the Government's contribution to those costs for this election in that constituency.

9.16. Since some of these costs are new (that is, they have not been centrally funded before), they are necessarily estimates. Your claim may well therefore vary from this estimate. Provided, however, that you can support it and it is within your overall maximum recoverable amount, it will be

considered. Details of what you can claim and how to do so are in the next section – at paragraphs 9.30 and 9.31 below.

Cross-boundary postal vote identifier checking

9.17. Constituencies which cover parts of more than one local authority area – cross-boundary constituencies – may also face additional IT costs in ensuring compatibility of their systems to share their data and enable checking of postal vote identifiers throughout the constituency. The figure at 8 in the table at paragraph 9.4 therefore represents the likely extra cost of making these arrangements, obtained from suppliers. It forms part of the equipment costs, though a separate figure is shown for it in the table. The amount has only been included for constituencies which fall into this category. Details of what and how to claim are at paragraphs 9.32 and 9.33.

Royal Mail “sweeps”

9.18. Funding is being provided at this election for Royal Mail “sweeps” (that is, late checks of sorting offices to identify returned postal votes which can be delivered to the Returning Officer in time to be included in the count). The amount (at 9 in the table at paragraph 9.4) has been calculated by obtaining an estimate from the Royal Mail of the likely overall cost and dividing it between constituencies on a *pro rata* basis according to electorates. Costs for the service may, however, vary from constituency to constituency depending on the number and situation of local Royal Mail sorting offices. It is not possible to obtain these data in advance, and the allocation on a *pro rata* basis was therefore felt to be the fairest approach. The amounts allocated may therefore be under- or over- estimates in particular cases, but there should be enough flexibility in the system to cope with any slight variations of this kind.

9.19. The increases for inner and outer London constituencies at 10 and 11 relate only to staff and accommodation costs, since equipment and postage costs should be the same in London as elsewhere. The rates are equivalent to those elsewhere in this guidance.

Combined and separate issue of postal votes

9.20. From the elector’s point of view, where there are combined polls it is more convenient and less confusing to receive one postal ballot pack containing ballot papers for all the elections taking place that day and only one postal voting statement. Combining the postal voting process in this way reflects current good practice amongst Returning Officers and an approach that puts the needs of the elector first.

9.21. We recognise, however, that the uncertainty over the date of the general election, the different timetables which apply to local and general elections and supplier capacity or capability might make combined issue a complex logistical exercise. Since the decision about whether to combine postal vote issue is entirely for the Returning Officer, we have assumed, for

the purposes of the calculations, that either separate or combined issue is possible. We have therefore made no reduction for combined issue of postal voting in any constituency in our calculations.

9.22. Sufficient funds for separate issue of postal votes have therefore been allocated, and where Returning Officers feel that it is a necessity they will be able to claim for them. But where combined issue is possible, that should be the preferred option, both for elector convenience and since it represents good practice. In such cases, the claim will of course be reduced. In all cases, only in exceptional circumstances will extra funds over and above the overall maximum recoverable amount be approved.

9.23. Once again, all these figures are allocated – or predicted – expenditure. They represent what it is considered reasonable for each of these elements to cost. If you can spend less on one element or need to spend more on another, you are free to do so as long as you do not exceed the maximum recoverable amount for the expenses specified in the Charges Order. You can spend less (or more) than has been allocated above on postal voting and more (or less) for other functions (such as polling stations or the count) if you wish. All the above figures tell you is what has been allowed for in the calculations making up the maximum recoverable amount for expenses. You do not have to stick to them if you do not want to.

9.24. You do, however, have to account for your spending. The following paragraphs explain how to do that for this function by completing form G.

Completing the form

9.25. Each of the payments to staff must be accounted for under the appropriate head of expenditure which corresponds to the table at paragraph 9.4. Thus payments for preparation and issue of postal votes should be included at head G1, those for opening and checking them at head G2, those for training at head G3 and so on. These can either be listed on the attachment to form G, or as a similar supporting schedule if one is available (to save copying them all out). Where a standard fee has been paid it will be sufficient to indicate that on the claim form along with the numbers of staff and the aggregates of the gross fees under each head of expenditure.

9.26. Evidence for all payments must be provided, either by signed vouchers, or original P528 forms, or a signed wages book or other payroll information. The evidence should also indicate in what capacity the member of staff was employed. Aggregated lists of payments – for instance lists of BACS payments - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy. If claims are being made for more than one constituency, care must be taken to ensure that payments relating to each claim are kept separate. Please therefore indicate to which claim payments are attributable.

9.27. If staff are paid through a payroll system, you must ensure that special arrangements are made to exclude National Insurance contributions, which are not payable in respect of UK Parliamentary elections. The supporting payroll documentation should clearly identify staff and the duties performed, as well as provide evidence of payment to the person concerned.

9.28. Other costs must also be shown on the form under the appropriate heads – head G4 (printing and stationery), head G5 (outward postage), head G6 (inward postage), head G7 (accommodation), head G8 (equipment) and head G9 (Royal Mail “sweeps”) - and supported by evidence, such as paid invoices or signed vouchers. Where printing and stationery has been sourced in-house, confirmation of the cost from internal Finance departments will be sufficient evidence. The Royal Mail will probably submit a single invoice for their postal voting services, but the invoice will break down the costs into separate elements (outward post, inward post, sweeps, etc). These separate elements should be indicated on the form.

9.29. Accommodation costs should also be shown with supporting evidence – once again, internal confirmation will be sufficient where appropriate (head G7).

Postal vote checking equipment

9.30. Claims for costs of postal vote checking equipment or services over and above those already met by the Government when PVI checking was first introduced should be made under head G8. Claims for hardware or other equipment should be made on the same basis as for polling station equipment, taking into account its annual depreciation value (see paragraphs 8.32 – 8.43 for a detailed explanation). Care should be taken to ensure that only claims for costs relevant to the area of the constituency (which may be smaller or larger than the local authority area) are made.

9.31. Claims may also be made for IT costs associated with postal vote processing and PVI checking, including licence and other annual fees (such as maintenance contracts). The Government will be prepared to contribute up to half the cost of the annual licence fee payable in the year of a general election, on the basis that the licence fee is also payable for other elections (such as local casual vacancies) in that year. Any claim in a particular constituency must be consistent with the size of the constituency involved (that is, not for the whole local authority area if that is larger). Any costs must – as with all costs - be contained within the overall maximum recoverable amount specified for that constituency.

Cross-boundary postal vote checking

9.32. Also include under this head any extra IT costs for making arrangements for checking PVIs in constituencies which cross local authority boundaries, where they are applicable. The costs allocated are £500 for each receiving or sending local authority. Some will only receive, some will only send, but local authorities which both send *and* receive PVIs have been

given two allocations of £500 – a total of £1,000. These allocations are irrespective of how many constituencies are affected in that local authority area, so only one payment for sending, or one for receiving, or one each for both – a maximum of £1,000 – will be claimable per local authority area.

9.33. Because the costs will be charged by suppliers to local authorities rather than to Returning Officers, but claims will come from Returning Officers rather than local authorities, the mechanism for allocating the funds and for making a claim is complex. To simplify that, the table in annex A to this Guidance sets out how the funds have been allocated and details who may claim and the amounts available to them. Some Returning Officers will need to make a claim both for payments due to their own local authority and for those due to the neighbouring authority. They will then need to make arrangements to pay the relevant amounts to the appropriate neighbour subsequently.

9.34. The distribution of funds to constituencies as described in the table in annex A has been designed to minimise the number of payment transfers between local authorities. For instance, all local authorities which *receive* PVIs have been allocated their amount (£500 or £1,000, depending on whether or not they also send PVIs to neighbouring authorities) to their own affected constituencies and do not need to claim any payments from another local authority. A local authority which only *sends* PVIs has had their £500 allocated to one of the neighbouring authorities to which they send, as indicated by the table, and will need to make arrangements to reclaim that amount.

Royal Mail “sweeps”

9.35. The cost of Royal Mail “sweeps” should be included under head G9. Royal Mail invoices should show the cost of sweeps separately from the costs of both outward and return postage, though care will need to be taken to ensure that any claim relates to the constituency only, rather than the local authority area.

9.36. It will not be necessary to include increases for inner and outer London constituencies separately on the form or in the spreadsheet. Instead the actual amounts paid to staff in these areas should be listed on the accompanying form or as an accompanying list under the appropriate head.

9.37. You should also indicate at part 3 of form G where polls have been combined, the extent of the combination (whole or part of the constituency, how many polls have been taken together and where). Please also indicate here whether or not a combined postal ballot pack was issued and enter the total number of postal voters. Please also indicate the percentage of postal vote identifiers checked.

9.38. Where all or part of the postal voting process has been outsourced and contracts with companies have been entered into for the delivery of goods and services, you should, as part of the contract, require the contractor to

identify the costs separately under the heads of expenditure listed above. You can then complete form G appropriately, attaching the invoice(s) as necessary. Contractors should not object to this, but if there are any questions, you should point out that one of the aims of the new system is to introduce more transparency to 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.

10. Poll card costs – form H

10.1. The Electoral Administration Act 2006 provided for the first time for every elector, including postal and proxy voters, to receive a poll card informing them of the arrangements which have been made for them to cast their vote. This may simplify the production and issue of poll cards.

How the amounts have been calculated

10.2. The costs of poll cards have been calculated using the following formulae:

cost item	basis of calculation
1. Staff costs – preparation	Electorate ÷ number processable per hour of 240 x hourly rate of £7.50
2. Equipment costs	Average cost per 10,000 electors of £10
3. Printing	Average cost per 10,000 electors of £250
4. Postage / delivery	Electorate x postage rate of £0.32
5. Increase for inner London constituencies	Increase 1 by 25%
6. Increase for outer London constituencies	Increase 1 by 20%

10.3. Preparation of poll cards should not be an onerous or lengthy task and the figures at 1 reflect that. Most are now produced automatically and the process does not absorb a great deal of staff time or expertise. It should be easily possible for a single staff member to produce four poll cards a minute, or 240 an hour, taking into account all the processes involved. The hourly rate represents a reasonable cost for this relatively low level activity and reflects the rates used for Poll Clerks and for staff issuing postal votes. The equipment costs at 2 are included to cover any special software or other equipment required for the production of the cards, which should be minimal. The printing costs at 3 have been calculated by reference to costs recorded for previous elections.

10.4. Postage costs are at the standard second class rate applicable from April 2010 which recognises that not every area can take advantage of whatever special reductions the Royal Mail may be able to offer. It is clear from examination of previous claims, however, that very few Returning Officers pay anything like the full second class postage rate for the delivery of poll cards. Presumably usual practice either takes advantage of Royal Mail's 'walksort' or other products, or utilises hand delivery by casual staff. But this indicates that there is over-provision for this item which can be used to offset

higher costs elsewhere.

10.5. As with postal votes, and from the elector's point of view, where there are combined polls it is more convenient and less confusing to receive one poll card for all the elections taking place that day rather than separate ones for each. Combining poll cards in this way reflects current good practice amongst Returning Officers and an approach that puts the needs of the elector first.

Combined and separate issue of poll cards

10.6. We recognise, however, that the uncertainty over the date of the general election, the different timetables which apply to local and general elections, the different franchises which apply for each poll and supplier capacity or capability might make combined issue a complex logistical exercise. Since the decision about whether to combine poll card issue is entirely for the Returning Officer, we have assumed, for the purposes of the calculations, that either separate or combined issue is possible. We have therefore made no reduction for combined issue of poll cards in any constituency in our calculations.

10.7. Sufficient funds for separate issue of poll cards have therefore been allocated, and where Returning Officers feel that it is a necessity they will be able to claim for them. But where combined issue is possible, that should be the preferred option, both for elector convenience and since it represents good practice. In such cases, the claim will of course be reduced. In all cases, only in exceptional circumstances will extra funds over and above the overall maximum recoverable amount be approved.

10.8. As before, all these figures are allocated – or predicted – expenditure. They represent what it is considered reasonable for each of these elements to cost. If you can spend less on one element or need to spend more on another, you are free to do so as long as you do not exceed the maximum recoverable amount for the expenses specified in the Charges Order. You can spend less (or more) than has been allocated above on poll cards and more (or less) for other functions (such as postal voting or the count) if you wish. All the above figures tell you is what has been allowed for in the calculations making up the maximum recoverable amount for expenses. You do not have to stick to them if you do not want to.

10.9. You do, however, have to account for your spending. The following paragraphs explain how to do that for this function by completing form H.

Completing the form

10.10. Each of the payments to staff must be accounted for under head H1 (preparation). These can either be listed on the attachment to form H, or as a similar supporting schedule if one is available (to save copying them all out). Evidence for all payments must be provided, either by signed vouchers, or original P528 forms, or a signed wages book or other payroll information.

Aggregated lists of payments – for instance lists of BACS payments - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy. If claims are being made for more than one constituency, care must be taken to ensure that payments relating to each claim are kept separate. Please therefore indicate to which claim payments are attributable.

10.11. If staff are paid through a payroll system, you must ensure that special arrangements are made to exclude National Insurance contributions, which are not payable in respect of UK Parliamentary elections. The supporting payroll documentation should clearly identify staff and the duties performed, as well as provide evidence of payment to the person concerned.

10.12. Other costs must also be shown on the form under the appropriate heads – head H2 (equipment), head H3 (printing), and head H4 (postage / delivery). Any equipment costs should be listed and supported by appropriate invoices (head H2). Similarly, printing costs should be recorded and those invoices also attached (head H3).

10.13. Delivery of poll cards can be by the Royal Mail, by another delivery contractor, or by hand, using staff employed by the Returning Officer. In the case of the Royal Mail (or another commercial delivery organisation), the cost should be recorded under head H4 and the invoice attached.

10.14. At previous elections, special arrangements were available for advances to be paid to meet Royal Mail bills for the delivery of poll cards. These were rarely used and have now been discontinued. Any Returning Officer who needs to pay a Royal Mail poll card delivery invoice (or a similar invoice from a commercial delivery firm) urgently and who cannot do so from the initial advance can apply for a further advance in the normal way, including all the relevant documentation as described at paragraphs 4.8 to 4.14.

10.15. Delivery of poll cards by hand, using staff employed especially for that purpose, is still open to Returning Officers. In such cases, you must account for the payments under head H4, and observe the requirements for recording the payments mentioned at paragraphs 10.10 and 10.11.

10.16. Increases for inner and outer London constituencies only cover staff costs, since delivery and other costs are not significantly different in London. It will not be necessary to include these increases separately on the form or in the spreadsheet. Instead the actual amounts paid to staff in these areas should be listed on the accompanying form or as an accompanying list under the appropriate head (see paragraphs 10.10 and 10.11).

10.17. You should also indicate under part 3 of form H where polls have been combined, the extent of the combination (whole or part of the constituency, how many polls have been taken together and where), and whether combined poll cards were issued.

11. Count costs – form I

11.1. The costs of the count are least amenable to prediction since there are a number of variables and the costs in different areas vary widely. The costs for the count have therefore been calculated using average costs for the various elements drawn from previous elections, and from input from electoral administrators.

How the amounts have been calculated

11.2. The costs of the count have been calculated using the following formulae:

cost item	basis of calculation
1. Staff costs - including verification, separating and sorting ballot papers and counting	Expected turnout ÷ number of ballot papers processable per hour, per individual of 150 x hourly rate of £12.50
2. Staff costs – supervisory staff	Calculated at 20% of 1
3. Travel and subsistence	Increase 1 by 5%
4. Receiving training	Increase 1 by 10%
5. Accommodation - rent, light, heat, setting up costs etc	Average cost per 10,000 electors of £200
6. Equipment costs	Average cost per 10,000 electors of £200
7. Transport	Average cost per 10,000 electors of £190
8. Security	Average cost per 10,000 electors of £140
9. Increase for inner London constituencies	Increase 1 – 5 and 7 – 8 by 25%
10. increase for outer London constituencies	Increase 1 – 5 and 7 – 8 by 20%

11.3. The staff costs at 1 and 2 are an attempt to quantify the time taken to verify, separate and count the number of ballot papers expected in a particular constituency. The expected turnout figure is that for the last UK Parliamentary general election in that area. This figure is divided by an estimated number of ballot papers processable every hour by a single counter. It is assumed that one member of staff should be able to carry out all the processes involved in verifying, separating and counting 150 ballot papers in an hour – that is just over two and a half ballot papers a minute. Multiplying the product of this sum up by a reasonable hourly rate for counting

staff gives a figure for the expected cost of the count.

11.4. The hourly rate of £12.50 takes account of the level of difficulty of the task and the possibility that it may require working anti-social hours. It is roughly equivalent to the rate paid to a Presiding Officer in a polling station. This hourly rate is for standard counting staff – supervisory staff are catered for at 2 and the allocated amount for them is calculated as a percentage of the total at 1. In this context, the term 'supervisory staff' is intended to include supervisory, IT or other ancillary staff.

11.5. It should be noted that the verification costs included here take no account of combination of polls, where the cost will be shared. This therefore represents over-provision under this head. In addition it is assumed that, where there are combined polls, single ballot boxes will be used, since this is more convenient and accessible from the voters' point of view.

11.6. The amounts allocated for travel and subsistence in relation to the count (at 3) and for receiving training for the count (at 4) are both calculated as a proportion of the amount at 1, since that is an indication of the number of hours the count should take and therefore the approximate number of staff needed for each area.

11.7. Accommodation costs at 5 and equipment costs at 6 have been based on average costs at previous elections. Accommodation costs are intended to cover rent for premises as well as such things as heating, lighting, caretaking, setting up and restoring costs. We are aware, however, of the wide variation in charges for suitable count accommodation throughout the country, as well as the difficulty of obtaining it. We will, of course, expect Returning Officers to make every effort to keep such costs as low as possible. It is hoped, too, that enough flexibility has been built into the new system to allow savings elsewhere to compensate for any unexpected extra accommodation costs. But this is one area where the Secretary of State will need to exercise discretion if a particular Returning Officer is facing difficulties. If that is the case, or you anticipate it being so, you should contact the ECU with an explanation of the difficulty as soon as is possible.

Equipment costs

11.8. The amount allocated here for equipment costs (at 6) is intended to cover both hardware (such as counting trays, tables, stationery items and similar special items necessary for this election in particular and not already held), as well as the costs of any special software or IT support necessary for the processing or calculation of the results. It does not include provision for items which you might reasonably be expected already to have available, or for items which can subsequently be used for other elections or other purposes. The Government will not, for instance, pay for the purchase of brand new lap-top computers for this election only, since such items could normally be provided from other sources and it is not reasonable for the Government to subsidise the provision of lap-tops to local authorities for purposes other than these elections.

11.9. The Government will, nevertheless, be prepared to pay its share of the cost of equipment used at the count for this election on the same basis as that for other equipment and described in detail in Chapter 8 - Polling Station Costs (paragraphs 8.9 – 8.17). The amount allocated here has been calculated in a similar way and takes account of the amount of use that both the Government and the local authority are likely to make of the equipment throughout its life.

11.10. Details of what and how to claim are in the next section – Completing the Form - at paragraph 11.20.

11.11. Transport costs at 7 have been calculated by reference to costs at previous elections. They are intended to cover the costs of transporting the ballot boxes and other documentation from polling stations to the count, and from the count to their final destination. It is also intended to cover any costs of transport of other equipment to and from the count centre.

11.12. The responsibility for storage of election documents after the election no longer lies with the Clerk of the Crown, but with the Electoral Registration Officer in England and Wales and with Returning Officers in Scotland⁸. Any related storage, inspection, copying and destruction costs are not therefore an election expense and must be met by the local authority concerned.

11.13. The amount allocated for security costs at 8 is intended to cover all the costs of security, including any costs for the police or other security personnel attending at the verification and count, as well as any costs associated with the storage of ballot boxes securely between the verification and the count, if that is necessary. This is another area where costs vary widely across the country, and the average allowed here has been calculated by drawing on both averages at previous elections and input from electoral administrators. Once again, however, it is hoped that enough flexibility has been built into the new system to allow savings elsewhere to compensate for any higher than usual security costs. But the Secretary of State will be prepared to consider exercising discretion if a particular Returning Officer is facing difficulties. If that is the case, or you anticipate it being so, you should contact the ECU with an explanation of the difficulty as soon as is possible.

11.14. Increases for inner and outer London weighting are included here to cover staff, accommodation, transport and security costs, but not those for equipment, since these should be no different in London.

11.15. As before, all these figures are allocated – or predicted – expenditure. They represent what it is considered reasonable for each of these elements to cost. If you can spend less on one element or need to spend more on another, you are free to do so as long as you do not exceed the maximum recoverable amount for the expenses specified in the Charges Order. You

⁸ See section 41 of the Electoral Administration Act 2006, section 25 of the Political Parties and Elections Act 2009 and rules 57 and 58 in Schedule 1 to the Representation of the People Act 1983

can spend less (or more) than has been allocated above on one element and more (or less) on others if you wish. All the above figures tell you is what has been allowed for in the calculations making up the maximum recoverable amount for expenses. You do not have to stick to them if you do not want to.

11.16. You do, however, have to account for your spending. The following paragraphs explain how to do that for this function by completing form I.

Completing the form

11.17. As elsewhere, each of the payments to staff must be accounted for appropriately, in this case under heads I1 and I2 (wages), I3 (travel and subsistence) and I4 (training). These must either be listed as an attachment to form I, or as a similar supporting schedule if one is available (to save copying them all out). Evidence for all payments must be provided, either by signed vouchers, or original P528 forms, or a signed wages book or other payroll information. Aggregated lists of payments – for instance lists of BACS payments - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy.

11.18. If staff are paid through a payroll system, you must ensure that special arrangements are made to exclude National Insurance contributions, which are not payable in respect of UK Parliamentary elections. The supporting payroll documentation should clearly identify staff and the duties performed, as well as provide evidence of payment to the person concerned.

11.19. Other expenses – for accommodation (head I5), equipment (head I6), transport (head I7) and security (head I8) – should be recorded and the relevant supporting documentation supplied.

11.20. Claims for equipment should be made on the same basis as for polling station and other electoral equipment and detailed at paragraphs 8.32 to 8.43. The cost of equipment which is necessary for this election only (such as stationery, forms, etc) can be claimed in full. The cost of equipment which may be used for other elections or other purposes (such as counting trays) cannot be claimed in full, but claims for a proportion of their cost, related to their expected life and depreciation value, 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.

11.21. It will not be necessary to include increases for inner and outer London constituencies separately on the form or in the spreadsheet. Instead the actual amounts paid to staff in these areas should be listed on the accompanying form or as an accompanying list under the appropriate head. Where polls have been combined and procedures at verification such as the separation of ballot papers are performed (the costs of which must be shared between the elections involved), that should be made clear and the appropriate adjustments made.

Recounts

11.22. It will not be possible for this system to provide for recounts in advance, since they are unpredictable and relatively rare. Wherever possible, we will expect Returning Officers to do their best to meet the costs of any recounts from within their overall budgets, taking advantage of savings made elsewhere. Where this is not possible, however - for instance in the case of multiple or lengthy recounts – the Secretary of State will consider extra funding, provided that all the accounting requirements are fulfilled.

11.23. Clearly it will not be possible to inform either the ECU or MoJ / Scotland Office of the likelihood of a need for further funds for recounts at the time they occur, since the count may be taking place outside of office hours and Returning Officers will be under pressure to make a decision. But you should make contact as soon as possible after the event to explain the circumstances.

12. Other costs – form J

12.1. There are a number of other miscellaneous costs which cannot be included elsewhere which will need to be allowed for and claimed by Returning Officers – this chapter deals with them. This includes the costs of providing (as opposed to receiving and attending) training.

How the amounts have been calculated

12.2. The costs allocated under this head have been calculated using the following formulae:

cost item	basis of calculation
1. General clerical staffing costs	Average cost per 10,000 electors of £500
2. Travel and subsistence	Average cost per 10,000 electors of £15
3. Providing training	Average cost per 10,000 electors of £135
4. Materials and services – stationery, printing, postage not covered elsewhere, telephone costs, bank charges, etc	Average cost per 10,000 electors of £20
5. Nominations costs	Average cost per constituency of £100
6. Superannuation costs	No specific allowance
7. Cost of translations (Wales only)	Average cost per constituency of £1,000
8. Cost of postponed parish council polls	No specific allowance
9. Increase for inner London constituencies	Increase 1 – 3 by 25%
10. Increase for outer London constituencies	Increase 1 – 3 by 20%

12.3. The costs under item 1 (general clerical staff costs) are intended to cover all the general clerical costs associated with a general election which are not already covered elsewhere in the accounts. These might include clerical costs in relation to issuing notices, responding to queries from electors, dealing with correspondence specific to the election, overtime and so on. If it is possible to attribute activities to other heads of expenditure (polling stations, postal voting, poll cards or the count), you should do so. Only costs which cannot easily be otherwise attributed should be included here, though it is recognised that it may be difficult to separate these costs from those

associated with the day-to-day business of electoral services, or from those associated with another poll if they are combined. The amount included has been calculated by drawing upon previous claims and from information provided by electoral administrators, and is proportionate to the number of electors in the constituency.

12.4. Item 2 is intended to cover the costs incurred by Returning Officers and their staff in travel and subsistence in relation to the election which cannot be attributed to any other head of expenditure. Again, it is related to the size of the area administered.

Providing training

12.5. The costs of providing training are included at item 3. This item is intended to cover the costs to the Returning Officer of providing any necessary training locally, as well as the costs of any training courses which it is necessary for staff to attend to equip them to carry out their duties in conducting the election.

12.6. It is clearly important that staff involved in delivering the poll are adequately trained, and training which is necessary for the efficient and effective conduct of the Parliamentary general election can be funded. Examples of such work may include, for example, training for polling station procedures, for postal vote issue and receipt, and for count work. Training for tasks which are common to all elections (and which may therefore have been necessary anyway for local election duties, whether or not the polls are combined on this occasion) can only be funded in proportion to the extent that it applies to the Parliamentary election. In other words, the Government may pay part of the cost of such training. The Government may pay up to half the cost of such training where it relates to more than one election. Training of staff for general electoral work (for instance, electoral services work, answering general queries, etc) or training for work in relation to electoral registration cannot be funded.

12.7. Whether or not training is necessary will depend on individual circumstances – the nature of the training, its relevance, how much of it applies to the Parliamentary election, the individual needs of the staff involved and so on. For example, a new member of staff who has never undertaken such duties will clearly need training. And where new processes are being introduced, experienced staff will also need training in those. But it would not, for instance, be acceptable for the Government to pay for a training course for a member of staff who has recently attended training of a similar nature, or for a lengthy “top-up” training course when the training could have been delivered in a session of an hour or two.

12.8. When making a claim for reimbursement of training costs, Returning Officers must provide all the necessary invoices and receipts in the usual way. In addition, you must confirm that the training claimed for was necessary for the efficient and effective conduct of the election, and indicate the proportion of the training which is attributable to the Parliamentary election. If the

amount claimed substantially exceeds that allowed for, details of the reasoning for seeking reimbursement exceeding that amount must be given.

12.9. As with any use of public funds, training should be proportionate and give value for money. This is a matter of judgement, and it is not therefore possible to guarantee in advance and in all cases that a particular individual's attendance on a particular course will be funded. However, where such training is reasonable and necessary for the effective conduct of a relevant election in relation to the circumstances of the individual receiving the training, that will be funded. But, as before, it would not, for example, be reasonable for the Government to fund a week-long residential course when the relevant training could be delivered locally in a day.

12.10. The amount allocated for providing training is £135 for every 10,000 electors and it is intended to cover all members of staff employed in polling station duties (that is all Presiding Officers, Poll Clerks and Supervising Officers), all members of staff employed in postal vote processing, and all members of staff employed at the count, as well as any training for more senior staff. The figure was arrived at after taking into account information supplied by Returning Officers and equates to the amount provided for the European elections in June 2009.

12.11. The amounts allocated at item 4 (materials and services) are intended to reflect the costs of materials and services which are a necessary expense but which cannot be accounted for under other heads of expenditure. These might include the costs of printing notices, of general stationery (outside of that for polling stations, postal voting and the count), of postage (but not the cost of sending postal votes or poll cards), telephone bills, bank charges and so on. Once again, these may be difficult to identify separately, but they have been calculated using previous figures and are proportionate to the size of the electorate.

Mobile telephones

12.12. The telephone bill costs represent any telephone costs separately attributable to the general election. They are not intended to cover the provision of telephones to staff – simply any costs associated with using existing telephones. The Government recognises that there may be occasions when there may be a need to contact staff quickly and the best way to do so may be via the mobile telephone network. But it is not reasonable for the Government to pay for the purchase of brand new mobile phones for this election when they may be used for other elections and other purposes.

12.13. This should not in any case be necessary in most cases. There are very few people nowadays who do not own a mobile phone and it should be possible for those who may not to be supplied with one on loan or via a hire arrangement. This type of expenditure may be permissible as long as it is not extortionate, but no extra funds will be granted to pay for it – it must be met from within your overall expenditure if you choose that route. It should be accounted for under the appropriate head – usually under polling station

equipment costs.

12.14. It should not normally be necessary to incur any bank charges, but some allowance has been made in the calculations based on averages in previous elections. Returning Officers should of course make every effort to avoid incurring charges, or to negotiate a waiver or reduction.

12.15. The relatively low costs of the nomination process are covered by item 5, which is a flat rate for all constituencies, since all Returning Officers will need to conduct a nomination process.

12.16. Superannuation costs for any staff apart from the Returning Officer should be included at item 6 and any further relevant information – such as the percentage applicable and details of the pension provider – should also accompany the claim. Paragraphs 13.10 to 13.12 contain guidance about entitlements to reimbursement of superannuation payments.

12.17. Item 7 is intended to cover the costs of translations where these are necessary (in Wales only). Translations of electoral documents into other languages are already available free of charge from the Electoral Commission.

Postponed polls for parish elections

12.18. Should the general election be called for 6th May 2010 and the poll therefore combined with the poll for the local elections scheduled for that day, any parish or community council elections which were also due to take place then must be postponed for three weeks under section 16 of the Representation of the People Act 1985. This section also provides that any costs which are attributable to the postponement are paid out of the Consolidated Fund. These can be claimed when you submit your accounts for the other costs of the election, under head J8. They do not, however, form part of the overall maximum recoverable amounts set out in the Charges Order. They are provided for under the separate funding provision in section 16 of the 1985 Act. Details of what and how to claim are in the following section – Completing the Form at paragraphs 12.28 – 12.31 below.

12.19. No specific amount has been allocated for this cost since only a relatively few Returning Officers in England will need to make a claim (we estimate that there are approximately 1,000 parish elections due to take place on 6th May, though many of these will be uncontested). In most cases any additional costs should not be large.

12.20. Increases for inner and outer London constituencies cover only staff costs.

12.21. As before, all these figures are allocated – or predicted – expenditure. They represent what it is considered reasonable for each of these elements to cost. If you can spend less on one element or need to spend more on another, you are free to do so as long as you do not exceed the maximum

recoverable amount for the expenses specified in the Charges Order. You can spend less (or more) than has been allocated above on one element and more (or less) on others if you wish. All the above figures tell you what has been allowed for in the calculations making up the maximum recoverable amount for expenses. You do not have to stick to them if you do not want to.

12.22. You do, however, have to account for your spending. The following paragraphs explain how to do that for these costs by completing form J.

Completing the form

12.23. As elsewhere, each of the payments to staff must be accounted for appropriately, in this case under heads J1 (wages) and J2 (travel and subsistence). These can either be listed in the attachment to form J, or as a similar supporting schedule if one is available (to save copying them all out). Evidence for all payments must be provided, either by signed vouchers, or original P528 forms, or a signed wages book or other payroll information. Aggregated lists of payments – for instance lists of BACS payments - will also be acceptable, as long as they confirm that payments have been made to particular staff for particular duties and are certified as correct by the Returning Officer or a deputy.

12.24. If staff are paid through a payroll system, you must ensure that special arrangements are made to exclude National Insurance contributions, which are not payable in respect of UK Parliamentary elections. The supporting payroll documentation should clearly identify staff and the duties performed, as well as provide evidence of payment to the person concerned.

Overtime

12.25. Genuine overtime costs of staff may be claimed under this head (and under other staff cost heads), but only in cases where overtime has truly been worked and evidence for such working is supplied. Charges for staff time in the normal working day cannot be classed as overtime, though weekend and evening working might be. You should not assume that all staff working on general election tasks can be charged to the Government at overtime rates whenever they perform their duties. Where overtime rates have been claimed, full details of the hours worked (for instance, precisely when and how many), the need for working out of normal hours, the rates paid and the justification for paying them must all be supplied.

12.26. Payments for the other items included here must be recorded and the appropriate supporting documentation supplied. The costs of providing training should be detailed under head J3 (though see paragraphs 12.8 and 12.9 for guidance on what supporting evidence will be required). Those of materials and services should be listed under head J4, nominations costs under head J5, superannuation costs of anyone other than the Returning Officer at head J6, and translation costs at head J7.

12.27. Any interest earned on money deposited in election bank accounts should also be accounted for under head J4. Please make it clear on the form and accompanying documentation that this is a positive figure which will reduce the total claimed on this form.

Postponed polls for parish council elections

12.28. The costs of postponed parish elections in England should be included at head J8. The aim here is to ensure that whoever is responsible for funding the parish elections should be put to no extra expense by the postponement. But this does not mean that the whole costs of the postponed poll can be claimed from the Consolidated Fund. Only the costs "*which are attributable to the postponement*" can be claimed. Costs of nominations, the count, and any other functions which would have had to proceed at the expense of the parish election funding authority in any case are not refundable since the postponement will have had no impact on those – only costs attributable to the postponement may be claimed.

12.29. Other costs – such as those for polling stations, poll cards and postal voting - would have been shared between the authorities responsible for funding the principal area poll and those for funding the parish poll on 6th May, had the general election not been called for that day. Those responsible for funding the parish poll would therefore have had to share the costs of these functions if there had been no postponement. They should therefore be prepared to share the costs at the postponed poll.

12.30. Claims for costs attributable to the postponement must therefore be limited to up to half the costs of the functions which would have been shared had the poll gone ahead on 6th May and been combined with the principal area poll. If, after making such a claim, the authority responsible for funding the parish poll still feels that it is out of pocket and has paid more than it would have had to pay had the parish election not been postponed, then an explanation of why this is the case should be made with the claim.

12.31. The amount at J8 is a separate claim and does not form part of the overall maximum recoverable amount for the Parliamentary election poll. There is therefore a separate box for this amount on Form A.

12.32. It will not be necessary to include increases for inner and outer London constituencies separately on the form or in the spreadsheet. Instead the actual amounts paid to staff in these areas should be listed on the accompanying form or as an accompanying list under the appropriate head.

12.33. It has been assumed in calculating these costs that they are separate from any costs associated with other polls with which the general election poll may be combined. There is therefore no need to consider any reduction or adjustment in this head to reflect combination.

13. Additional information relevant to the claim

13.1. This chapter deals with a range of other issues which may affect your claim and which you may need to know to complete your claim form. The information here draws on precedents set when dealing with claims at previous elections which still apply under the new system.

Tax (VAT and income tax)

13.2. Neither the ECU nor the Scotland Office is able to reclaim Value Added Tax (VAT) on UK Parliamentary election expenses. You should, therefore, include VAT in all your expenses returns. All the assessments in the above chapters have been made on the basis that VAT is included, so allowance for inclusive VAT has already been made.

13.3. Different VAT regimes apply to local and central Government. Local authorities can recover VAT in respect of statutory services under s33 of the Value Added Tax Act 1994. Central Government departments fall within s41 of that Act and may only recover VAT where it is in relation to a business activity or where the VAT is incurred in respect of certain contracted-out services listed in the Treasury contracted-out services directive.

13.4. Local authorities may therefore wish to make claims for the return of VAT on elements of expenditure which are attributable to that local authority. This is, however, an issue for discussion between the local authority and Her Majesty's Revenue and Customs (HMRC) VAT authorities and not something on which the ECU, the MoJ or the Scotland Office can advise.

13.5. All figures in your accounts relating to payments to staff should be shown gross, not net, of income tax. Guidance on the deduction of income tax was issued in Home Office RPA circular 357 in September 1991. This advice still applies. Any questions on income tax matters should be made to the local Inspector of Taxes who handles the PAYE for the relevant local authority.

13.6. Questions have recently been raised about interest payments levied by local tax authorities for late payment of income tax by Returning Officers for electoral staff. It seems that practice in relation to this varies from area to area. In some areas, demands for interest payments have been made after only a few weeks delay; in other areas agreements have been reached to delay payment until, for instance, the end of the tax year without any penalty.

13.7. Discussions are under way centrally to see if a standard procedure can be established and disseminated to local tax offices. Until then, however, Returning Officers are urged to make contact with their local tax authorities

before the election to ensure that they are clear about what is acceptable in that area. Ideally, all due income tax should be paid to HMRC as soon as possible after the poll to avoid the risk of incurring any interest payments. Failing that, agreements should be reached with the relevant local tax office to ensure that realistic deadlines are set which also avoid that risk.

13.8. In any event, the Government will not pay any interest payments incurred because of late payment of due tax. Returning Officers must therefore ensure that they do not incur such costs by giving suitable priority to making tax payments on time.

National Insurance

13.9. National Insurance contributions are not payable in respect of employment at any UK Parliamentary or European Parliamentary elections

Superannuation

13.10. In accordance with section 29(6) of the Representation of the People Act 1983, a Returning Officer's charges at a parliamentary election 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 Returning Officers and for others carrying out electoral duties at the election who fall within section 29(6).

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

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

13.12. Neither ECU, MoJ nor Scotland Office staff can advise on a particular individual's entitlement to such payments, which will depend on their conditions of employment and the terms of their superannuation arrangements. If there is any doubt as to a person's entitlement to increased superannuation payments, written confirmation should be sought from the authority and a copy submitted with your claim.

Text books

13.13. In the past, the cost of one text book 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. But because any text book can be used to assist with other elections and for general electoral purposes, the

Government has only been prepared to fund the initial purchase, and not any annual subscriptions. That will remain the position.

13.14. Most authorities will already have such a copy and will be receiving regular updates, so any further edition should not be necessary. If a copy has been purchased at any of the last four national elections (2009, 2005, 2004 and 2001) by that Returning Officer or local authority, then updates should have kept it current and no claims for a further copy will be considered. Any claim which is made for this expense should be made under head J2, stating that no earlier claim has been made, explaining why this claim is necessary and attaching the appropriate documentation.

Election management software

13.15. As with the information technology associated with postal vote processing and postal vote identifier checking (such as licence and other annual fees and maintenance contracts), the Government recognises that election management software packages are an essential tool in the management of modern elections. But they are a necessary cost for all elections and it is not appropriate for the Government to pay all the costs associated with them. The Government will therefore be prepared to contribute to the initial capital cost of any election management software package on the same basis as any other electoral equipment. That is, we will contribute to the capital cost taking into account the expected life of the package and its depreciation value. The details of how to work out the annual depreciation value are at paragraphs 8.32 to 8.43.

13.16. Returning Officers may therefore claim the cost of the use of the package for the election in question. As with other electoral equipment, however, claims cannot be made for packages which have already been bought with the aid of central Government grants, and the principles which apply to contributions to the cost of all equipment and are set out in Chapter 8 – Polling Station Equipment – will also apply to election management packages.

13.17. In addition, and again, as with postal voting IT, claims for up to half the cost of any annual licence fee for election management software payable in the year of a UK Parliamentary, European Parliamentary, or Scottish Parliamentary election will be considered. This is on the basis that the licence fee is also payable for other elections (such as local casual vacancies) in that year.

13.18. Any claim for IT costs in a particular constituency must be consistent with the size of the constituency involved (that is, not for the whole local authority area if that is larger). Claims must also be confined to the costs of election management packages. Elements associated with other functions – such as registration – must be separated out since their costs cannot be reimbursed as an expense of the election. Any costs must – as with all costs – be contained within the overall maximum recoverable amount specified for

that constituency.

Election equipment – acceptable and unacceptable items

13.19. Although the new system of assessing and accounting for election expenses is intended to give you greater flexibility and reduce the level of central control on your spending, that does not mean that you are free to spend completely without constraint. You are still required only to expend funds on running the election. You can only recover your charges if they were necessarily incurred for the efficient and effective conduct of the election.

13.20. That means that the Secretary of State is not required to reimburse you for charges which fall outside of that definition. Neither is he empowered to reimburse extra spending unless it was reasonable for the expenditure to be incurred and the amount was reasonable. Over the years, precedents have been set establishing what is and is not a necessary expense, examples of which are set out in paragraph 13.22 below. These precedents are still relevant and the ECU, as part of their scrutiny of your accounts, will examine them to see whether your spending is necessary, and may question items of expenditure which might be considered unnecessary.

13.21. You should bear in mind that your accounts will be subject to such scrutiny by the ECU, and that they may well also be subject to scrutiny by others – such as MoJ / Scotland Office internal auditors, other outside auditors, or the National Audit Office who are taking an increasing interest in this area. They may question payments which could be judged as unlawful. We must therefore ensure that we have legal authority to make payments and that no unlawful payments are authorised.

13.22. The following are examples of expenditure which has in the past not been considered as a necessary expense for the effective and efficient conduct of the election and have not therefore been reimbursed under the Charges Order. Reimbursement for such items will continue to be refused.

- The purchase of any equipment which might reasonably be expected to be generally available, is not necessary specifically for the election, or may be used for other purposes after the poll:
 - mobile telephones (but see paragraphs 12.12 and 12.13),
 - additional permanent lighting inside or outside polling places or count centres (though reasonable claims for temporary lighting may be considered),
 - electric kettles for use in polling stations,
 - shoulder bags or luggage trolleys for polling station staff to carry equipment or papers,
 - first aid kits,
 - coverings for count tables,
 - floor covering at count or verification centres.

- Any special technological or computer-aided services additional to those essential for the running of the election (such as managed ballot services).
- Floral / shrub or other decoration at count centres or for any stage of the polling process.
- Refreshments for the media, candidates, party agents, security personnel or police at the count or verification centres.
- Estimated loss of revenue at venues, such as leisure centres, hired as count or verification centres. This includes:
 - bar or restaurant takings,
 - car parking fees,
 - membership subscriptions,
 - any other estimated takings for the day of the count (or any other days when the centre may have been closed for business because of security restrictions), and
 - the payment of wages for centre staff on those days.

14. Forfeited deposits - form K

Notification of lost deposits

14.1. The arrangements for notifying and returning forfeited deposits have changed slightly because of the move in Government to accruals accounting. The National Audit Office requires that money due to the Government in the form of deposits lost at elections needs to be recorded for accruals accounting purposes as soon as it is due. This means that the ECU needs to be notified of what deposits are due to be returned as soon as possible after the election – preferably no later than the day after the results are declared. Form K is available to record this information.

14.2. Reminders about this will be issued shortly before the election, but you should be aware that you will be required to supply this information to that timescale so that the debt to the Government can be recorded. It is not possible for the ECU to judge where deposits are forfeited and where not – only Returning Officers have the information to make that judgement, since published results vary and cannot necessarily be relied upon as completely accurate. Confirmation about lost deposits from Returning Officers themselves – including nil returns - will therefore be required no later than the day after the declaration of the result.

Returning the forfeited funds

14.3. The deposits themselves should be returned to the ECU or the Scotland Office as soon as possible after the election, and in any case not later than two weeks after. Transfers of funds can be made either by BACS transfer or by cheque. The account details for BACS transfers are included on form K and are also below.

14.4. In England and Wales, the sort code is 08-33-00 and the account number is 12317591. The account name is Elections Claims Unit and you should include 'ECU' in the payment reference. Any cheques should be made payable to the Election Claims Unit and sent to the address on page 2 of this Guidance

14.5. In Scotland, the sort code is 10-14-99 and the account number is 05108000. The account name is Scottish Parliamentary 2007 Election. Cheques should be made payable to the Scotland Office and sent to the address on page 3 of this Guidance.

Annex A: Cross-boundary PVI checking – allocation of costs to local authorities and constituencies

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
North East				
South Tyneside	Jarrow	£1,000	£500	Gateshead - £500
Redcar and Cleveland	Middlesbrough South and East Cleveland	£1,000	£500	Middlesbrough - £500
North West				
Tameside	Ashton-under-Lyne	£750	£500	Oldham - £500, Stockport - £500
	Denton and Reddish	£750		
Manchester	Blackley and Broughton	£750	£500	Salford - £500, Trafford - £500
	Wythenshawe and Sale East	£750		
Bolton	Bolton West	£1,000	£500	Wigan - £500
Liverpool	Garston and Halewood	£1,000	£500	Knowsley - £500
St Helens	St. Helens South and Whiston	£500	£500	-
Cheshire West	Eddisbury	£750	£1,000	Halton - £500
	Weaver Vale	£750		
Cheshire East	Tatton	£1,000	£1,000	-

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Barrow and Furness	Barrow and Furness	£1,000	£500	South Lakeland - £500
Copeland	Copeland	£1,000	£500	Allerdale - £500
Eden	Penrith and The Border	£1,000	£500	Carlisle - £500
Blackpool	Blackpool North and Cleveleys	£500	£500	-
Wyre	Wyre and Preston North	£1,500	£1,000	Preston - £500
Hyndburn	Hyndburn	£500	£500	-
Rossendale	Rossendale and Darwen	£1,500	£1,000	Blackburn with Darwen - £500
Lancaster	Lancaster and Fleetwood	£500	£500	-
Ribble Valley	Ribble Valley	£500	£500	-
South Ribble	South Ribble	£2,000	£1,000	Chorley - £500, West Lancashire - £500
Yorkshire and the Humber				
Sheffield	Penistone and Stocksbridge	£1,000	£500	Barnsley - £500
Rotherham	Wentworth and Dearne	£500	£500	-
Leeds	Morley and Outwood	£1,000	£500	Wakefield - £500
North Lincolnshire	Brigg and Goole	£1,500	£1,000	East Riding of Yorkshire - £500
North East Lincolnshire	Cleethorpes	£500	£500	-
Kingston Upon Hull	Kingston upon Hull West and Hessle	£500	£500	-
Hambleton	Richmond (Yorks)	£1,500	£1,000	Richmondshire - £500
Selby	Selby and Ainsty	£1,000	£500	Harrogate - £500
Craven	Skipton and Ripon	£500	£500	-
Ryedale	Thirsk and Malton	£1,000	£500	Scarborough - £500

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
East Midlands				
Bolsover	Bolsover	£500	£500	-
North East Derbyshire	North East Derbyshire	£1,500	£1,000	Chesterfield - £500
Charnwood	Charnwood	£1,000	£500	Hinckley and Bosworth - £500
Blaby	South Leicestershire	£1,000	£1,000	-
Oadby and Wigston	Harborough	£1,000	£500	Harborough - £500
Melton	Rutland and Melton	£1,000	£500	Rutland - £500
Ashfield	Ashfield	£1,500	£1,000	Broxtowe - £500
Newark and Sherwood	Newark	£1,000	£500	Bassetlaw - £500, Rushcliffe - £500, Gedling - £500
	Sherwood	£1,000		
Boston	Boston and Skegness	£1,000	£500	East Lindsey - £500
West Lindsey	Gainsborough	£500	£500	-
Lincoln	Lincoln	£500	£500	-
North Kesteven	Sleaford and North Hykeham	£1,500	£1,000	South Kesteven - £500
South Holland	South Holland and The Deepings	£500	£500	-
Corby	Corby	£1,000	£500	East Northamptonshire - £500
Daventry	Daventry	£500	£500	-
South Northamptonshire	South Northamptonshire	£1,500	£1,000	Northampton - £500
Wellingborough	Wellingborough	£500	£500	-
West Midlands				
Dudley	Halesowen and Rowley Regis	£1,500	£1,000	Sandwell - £500
Wolverhampton	Wolverhampton South East	£500	£500	-
Telford and Wrekin	The Wrekin	£1,000	£500	Bridgnorth - £500
Lichfield	Lichfield	£1,500	£1,000	East Staffordshire - £500

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Tamworth	Tamworth	£500	£500	-
Stafford	Stafford	£1,500	£1,000	South Staffordshire - £500
Staffordshire Moorlands	Staffordshire Moorlands	£1,500	£1,000	Newcastle-under-Lyme - £500
Stoke-on-Trent	Stoke-on-Trent North	£500	£500	-
Warwick	Kenilworth and Southam	£500	£500	-
Rugby	Rugby	£1,000	£1,000	-
Nuneaton and Bedworth	Nuneaton	£1,000	£1,000	-
North Warwickshire	North Warwickshire	£1,000	£1,000	-
Redditch	Redditch	£1,000	£500	Wychavon - £500
Malvern Hills	West Worcestershire	£500	£500	-
East of England				
Luton	Luton South	£1,000	£500	Central Bedfordshire - £500
Fenland	North East Cambridgeshire	£500	£500	-
East Cambridgeshire	South East Cambridgeshire	£1,000	£1,000	-
South Cambridgeshire	South Cambridgeshire	£1,500	£1,000	Cambridge - £500
Peterborough	North West Cambridgeshire	£1,000	£500	Huntingdonshire - £500
Brentwood	Brentwood and Ongar	£1,000	£500	Epping Forest - £500
Harlow	Harlow	£500	£500	-
Colchester	Harwich and North Essex	£1,500	£1,000	Tendring - £500
Maldon	Maldon	£1,500	£1,000	Chelmsford - £500
Rochford	Rayleigh and Wickford	£1,000	£1,000	-
Basildon	South Basildon and East Thurrock	£1,500	£1,000	Thurrock - £500
Southend-on-Sea	Rochford and Southend East	£500	£500	-

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Uttlesford	Saffron Walden	£500	£500	-
Braintree	Witham	£500	£500	-
St Albans	Hitchin and Harpenden	£250	£500	-
	St. Albans	£250		
North Hertfordshire	North East Hertfordshire	£1,500	£1,000	East Hertfordshire - £500
Three Rivers	South West Hertfordshire	£1,500	£1,000	Dacorum - £500
Stevenage	Stevenage	£500	£500	-
Watford	Watford	£500	£500	-
Broadland	Broadland	£500	£500	North Norfolk - £500
	Norwich North	£500		
Breckland	Mid Norfolk	£1,500	£1,000	South Norfolk - £500
Norwich	Norwich South	£1,000	£1,000	-
King's Lynn and West Norfolk	South West Norfolk	£500	£500	-
St Edmundsbury	Bury St. Edmunds	£1,000	£1,000	-
Mid Suffolk	Central Suffolk and North Ipswich	£1,500	£1,000	Ipswich - £500
Babergh	South Suffolk	£500	£500	-
Suffolk Coastal	Suffolk Coastal	£1,500	£1,000	Waveney - £500
Forest Heath	West Suffolk	£500	£500	-
London				
Barking and Dagenham	Dagenham and Rainham	£1,000	£500	Havering - £500
Bexley	Erith and Thamesmead	£1,000	£500	Greenwich - £500
Camden	Hampstead and Kilburn	£1,000	£500	Brent - £500
Lewisham	Lewisham West and Penge	£1,000	£500	Bromley - £500

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Hammersmith and Fulham	Chelsea and Fulham	£1,000	£500	Kensington and Chelsea - £500
Hillingdon	Ruislip, Northwood and Pinner	£1,000	£500	Harrow - £500
Richmond upon Thames	Richmond Park	£1,000	£500	Kingston upon Thames - £500
Lambeth	Dulwich and West Norwood	£1,000	£500	Southwark - £500
Waltham Forest	Chingford and Woodford Green	£500	£500	Redbridge - £500
	Leyton and Wanstead	£500		
Westminster	Cities of London and Westminster	£1,000	£500	City of London - £500
South East				
Bracknell Forest	Bracknell	£1,000	£1,000	-
Wokingham	Wokingham	£1,500	£1,000	West Berkshire - £500
Windsor and Maidenhead	Maidenhead	£750	£1,000	Slough - £500
	Windsor	£750		
Reading	Reading East	£250	£500	-
	Reading West	£250		
Aylesbury Vale	Aylesbury	£500	£500	Wycombe - £500
	Buckingham	£500		
South Bucks	Beaconsfield	£500	£500	-
Rother	Bexhill and Battle	£1,500	£1,000	Wealden - £500
Brighton and Hove	Brighton, Kemptown	£500	£500	-
Lewes	Lewes	£1,000	£1,000	-
Eastbourne	Eastbourne	£500	£500	-
Hastings	Hastings and Rye	£500	£500	-

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Rushmoor	Aldershot	£500	£500	-
Hart	North East Hampshire	£1,500	£1,000	Basingstoke and Deane - £500
Gosport	Gosport	£1,000	£500	Fareham - £500
Winchester	Meon Valley	£1,000	£500	East Hampshire - £500, Havant - £500, Eastleigh - £500
	Winchester	£1,000		
Test Valley	North West Hampshire	£500	£500	Southampton - £500
	Romsey and Southampton North	£500		
Medway	Chatham and Aylesford	£500	£500	-
Tonbridge and Malling	Tonbridge and Malling	£1,500	£1,000	Sevenoaks - £500
Dartford	Dartford	£500	£500	-
Maidstone	Faversham and Mid Kent	£750	£500	Swale - £500, Tunbridge Wells - £500
	Maidstone and The Weald	£750		
Shepway	Folkestone and Hythe	£1,000	£500	Ashford - £500
Thanet	North Thanet	£750	£500	Canterbury - £500, Dover - £500
	South Thanet	£750		
South Oxfordshire	Henley	£1,500	£1,000	Cherwell - £500
Vale of White Horse	Oxford West and Abingdon	£500	£500	Oxford - £500
	Wantage	£500		
Tandridge	East Surrey	£1,000	£500	Reigate and Banstead - £500
Epsom and Ewell	Epsom and Ewell	£500	£500	-
Mole Valley	Mole Valley	£1,000	£1,000	-
Guildford	Guildford	£1,500	£1,000	Waverley - £500
Runnymede	Runnymede and Weybridge	£1,000	£500	Elmbridge - £500
Surrey Heath	Surrey Heath	£500	£500	-
Woking	Woking	£500	£500	-

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Horsham	Arundel and South Downs	£1,000	£500	Chichester - £500, Arun - £500, Mid Sussex - £500
	Horsham	£1,000		
Adur	East Worthing and Shoreham	£500	£500	-
Worthing	Worthing West	£1,000	£1,000	-
South West				
West Devon	Central Devon	£1,500	£1,000	Teignbridge - £500
Torridge	Torridge and West Devon	£500	£500	-
Mid Devon	Tiverton and Honiton	£1,000	£1,000	-
East Devon	East Devon	£1,500	£1,000	Exeter - £500
Plymouth	South West Devon	£500	£500	-
South Hams	Totnes	£1,500	£1,000	Torbay - £500
Bournemouth	Bournemouth West	£500	£500	-
Christchurch	Christchurch	£1,000	£500	East Dorset - £500
Poole	Mid Dorset and North Poole	£1,500	£1,000	Purbeck - £500
North Dorset	North Dorset	£500	£500	-
Weymouth and Portland	South Dorset	£1,000	£500	West Dorset - £500
Forest of Dean	Forest of Dean	£500	£500	-
Tewkesbury	Tewkesbury	£2,000	£1,000	Gloucester - £500, Cheltenham - £500
Cotswold	The Cotswolds	£1,000	£500	Stroud - £500
Sedgemoor	Bridgwater and West Somerset	£1,500	£1,000	West Somerset - £500
South Somerset	Somerton and Frome	£500	£500	-
Mendip	Wells	£1,000	£1,000	-

Lead local authority for constituency	Constituencies in receipt of allocated costs (receivers)	Amount allocated to constituency in costs	Net amount to be kept by lead LA, less deductions	Other LAs (senders), and amounts, to be transferred costs by lead LA
Wales				
Cardiff	Cardiff South and Penarth	£1,000	£500	Vale of Glamorgan - £500
Pembrokeshire	Carmarthen W & S Pembrokeshire	£1,000	£500	Carmarthenshire - £500
Wrexham	Clwyd South	£1,000	£500	Denbighshire - £500
Conwy	Clwyd West	£500	£500	-
Merthyr Tydfil	Merthyr Tydfil and Rhymney	£1,000	£500	Caerphilly - £500
Monmouthshire	Monmouth	£1,500	£1,000	Torfaen - £500
Newport	Newport East	£500	£500	-
Bridgend	Ogmore	£1,000	£500	Rhondda Cynon Taff - £500
Scotland				
South Ayrshire	Ayr, Carrick and Cumnock	£750	£500	East Ayrshire - £500, North Ayrshire - £500
	Central Ayrshire	£750		
North Lanarkshire	Cumbernauld, Kilsyth and Kirkintilloch East	£1,000	£500	East Dunbartonshire - £500
Dumfries and Galloway	Dumfriesshire, Clydesdale and Tweeddale	£1,000	£500	Scottish Borders and South Lanarkshire - £500
Dundee	Dundee East	£500	£500	Angus - £500
	Dundee West	£500		
Aberdeenshire	Gordon	£1,000	£500	Aberdeen (City) - £500
West Lothian	Linlithgow and East Falkirk	£1,000	£500	Falkirk - £500
Clackmannanshire	Ochil and South Perthshire	£1,000	£500	Perth and Kinross - £500
Orkney Islands	Orkney and Shetland	£1,000	£500	Shetland Islands - £500