

Divisions Affected – N/A

**AUDIT AND GOVERNANCE COMMITTEE
11 MARCH 2026**

SCALE OF ELECTION EXPENSES 2026/27

Report by Director of Law and Governance & Monitoring Officer

RECOMMENDATION

The Committee is **RECOMMENDED** to:

- a) **Note the Scale of Election Expenses for the financial year 2026/27, as shown in Annex 1, in the event of the election of County Councillors or any other poll associated with the County Council during the 2026/27 financial year.**

Executive Summary

1. The County Council's Returning Officer, Martin Reeves, is responsible for the conduct of the County Council elections and by-elections. The expenditure properly incurred by the Returning Officer is paid by the Council and, as such, a scale of expenses is set as a guide for such expenditure. The scale of expenses set at Annex 1 will be applicable for any polls associated with the County Council during the 2026/27 financial year.
2. In accordance with the Council's practice, a review has been undertaken in consultation with the City and District Council elections officers in Oxfordshire, who assist the Returning Officer in running elections associated with the County Council.
3. The scale of election expenses is brought to the Audit and Governance Committee in the interests of transparency in this area of election governance.

Purpose of the Scale of Expenses

4. The purpose of the scale of expenses is to set out the sums that can be charged and paid for the organisation and holding of County Council elections. Pursuant to the scale of expenses, the County Council can reimburse Oxford City Council and District Councils for the election costs properly incurred on its behalf.

Levels for 2026/27 Financial Year

5. The proposed figures for 2026/27 are shown in bold alongside the amounts which were agreed for 2025/26 financial year.
6. As in previous years, the fees have been increased in accordance with the local government pay award, which was 3.20% for 2025/26, rounded to the nearest 50p.
7. The same level of up-lift has been applied to the Uncontested Election Fees and Disbursements (Part I, Sections 1-6) and Fees for Contested Elections for the Returning Officer and Deputy Returning Officers (Part II, Sections 7-9) which is in line with the local government pay award.
8. The Oxford Living Wage has been set at £14.18 per hour for 2026/27. Election officers across Oxfordshire were also mindful of Pay Bands published by the Ministry of Housing, Communities and Local Government (MHCLG) for any national elections for 2026/27. The annexed table has a section for 'comments', which outlines which of the suggested fees have been increased in line with the pay award or also fall within the bands published by MHCLG.
9. The County Council's Scale of Fees is adopted by the City and District councils, some of whom will continue to have electoral wards with more than one member. The County Council moved to 69 single-member divisions for the May 2025 County Council elections, which meets the needs of any elections relating to the County Council going forward. Some consideration may need to be given, in future, to the process of local government reorganisation (LGR) as a successor unitary authority / authorities may move back to two member-divisions. Elections to a shadow unitary authority / unitary authorities are expected to take place in May 2027, as per the government's timetable.

Main Changes

10. The fee at paragraph 9 of Annex 1, to Deputy Returning Officers, is a historical fee when 'mini counts' were carried out across an electoral district and Presiding Officers (PO's) or Poll Station Inspectors (PSI's) were appointed as a Deputy Returning Officer. This rarely now happens, so the wording of paragraph 9 was amended to include '**for clarity, this fee is intended only in the event of a decentralised count**', whilst the note below paragraph 8 reflects that fees are not payable under both item 8 and item 9 of the scale.
11. At paragraph 14 of Annex 1, there was some confusion following the County Council elections in May 2025 whether claims could be made for PSI's training fees, so the wording has been amended to clarify that payment can be made as a training fee for PSIs.
12. At paragraphs 15 to 18 of Annex 1, rates of payment have continued to be set on the basis that staff will earn an hourly rate of time-and-a-half for overnight work from 9.00pm to 8.00am and the standard rate for work on a Sunday.

13. At paragraph 18 of Annex 1, the fee for the hourly rate for counting/verification assistant (£16.00 per hour) no longer complies with the MHCLG banding. The maximum amount in this band is £15.99 per hour. In practice, this would make calculations for staff payments unnecessarily complicated, and it was agreed to proceed with £16.00 per hour.
14. At paragraph 20 of Annex 1, the fee for the hourly rate for the preparation, issue and receipt of poll cards, postal vote cards (£23.00 per hour) do not comply with the MHCLG banding. The maximum amount in this band is £18.99 per hour. Historically the Returning Officer has paid a higher rate for this function to secure the necessary staff to undertake this activity, and it was agreed to proceed with £23.00 per hour.
15. At paragraph 24 of Annex 1, the fee for the supervision of the issue and receipt of postal ballot papers, (£19.00 per hour) no longer comply with the MHCLG banding. The maximum amount in this band is £18.99 per hour. In practice, this would make calculations for staff payments unnecessarily complicated, and it was agreed to proceed with £19.00 per hour.

Financial Implications

16. A separate budget is maintained for electoral expenditure, which is built up over the period of time between County Council elections in an election reserve. Ordinarily, in the year when County Council elections are scheduled, they are a standalone election, which means that the County Council must meet the full cost. There are no further County Council elections scheduled, owing to the local government reorganisation process, but it is prudent to maintain and update the scale of expenses in the case of by-elections and elections to a successor unitary authority / authorities.
17. Based on May 2025 elections cost, it will be prudent to consider the current provision amount build up.

Comments checked by:

Drew Hodgson, Strategic Finance Business Partner

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Legal Implications

18. Under the Representation of the People Act 1983, Section 36 (4), the Council may set a scale of election expenses. The Council needs to agree the fees paid to conduct local elections by establishing a scale of fees. The scheme of expenses set out at Annex 1 complies with Section 36 (4) and expenditure properly incurred by the appointed Returning Officer is paid by the Council.
19. This report is brought to the Audit and Governance Committee for the purposes of transparency.

Comments checked by:

Jay Akbar – Head of Legal & Governance (Jay.Akbar@oxfordshire.gov.uk)

Staff Implications

20. There are no direct staffing implications arising from this report. If there is an election in the 2026/27 financial year, this can be managed within the Democratic Services team, alongside the Returning Officer and Deputy Returning Officers.

Equality & Inclusion Implications

21. The recommendations in this report do not themselves raise equality and inclusion implications. However, the setting of a scale of election fees and the expenses included in the scheme have been formulated to ensure that robust arrangements are in place to secure participation by candidates, staff and members of the public.

Anita Bradley
Director of Law and Governance & Monitoring Officer

Annex: Annex 1 – Scale of Election Fees 2026/27

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