

Divisions Affected – N/A

AUDIT AND GOVERNANCE COMMITTEE

15 JULY 2026

UPDATE TO SCALE OF ELECTION EXPENSES 2026/27

Report by Director of Law and Governance & Monitoring Officer

RECOMMENDATION

The Committee is **RECOMMENDED** to:

- a) **Note the change to the Scale of Election Expenses for the financial year 2026/27, as shown in Annex 1, paragraph 26, in the event of the election of County Councillors or any other poll associated with the County Council during the 2026/27 financial year, in relation to the change of payment eligible for travelling expenses per mile from £0.45 to £0.55, as per the guidance released by His Majesty's Revenue and Customs (HMRC).**

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. The County Council's scale of election expenses is adopted by the City and District Councils.
3. HMRC released updated guidance on 21 May 2026 on the rates and allowances for travel, mileage and fuel. Following requests from the City and District Councils who held elections in May 2026 to update the County's scale of election expenses from £0.45 to £0.55 at paragraph 26, the Returning Officer agreed to this change on 27 May 2026.
4. This change in 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

5. 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.

Main Changes

6. The fee at paragraph 26 of Annex 1 highlights the update of claiming mileage from £0.45 to £0.55 per mile for the first 10,000 business miles, following updated guidance released from HMRC. The guidance was released for the 2026/27 tax year which means that the payments backdate to April 2026. The County Council has had no elections, or by-elections since the County Council elections in May 2025 and has no planned elections in 2026/27; but making this change has guided councils with elections in Oxfordshire in May 2026 to pay the updated rate.

Financial Implications

7. 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.
8. Based on May 2025 elections cost, it will be prudent to consider the current provision amount build up.

Comments checked by:

Bick Nguyen-McBride, Finance Business Partner

Legal Implications

9. 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 updated 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.
10. This report is brought to the Audit and Governance Committee for the purposes of transparency.

Comments checked by:

