

Return of candidate spending for council elections in Scotland: Explanatory notes

Who this form is for:

This form is for candidates and their agents contesting council elections in Scotland. It must be completed by the candidate's agent, or the candidate if you are acting as your own agent.

This form is for recording the details of campaign spending on items or services used during the regulated period, and the donations you have received towards that spending.

The regulated period for candidates at the council elections in Scotland begins **on the day after** the date you officially become a candidate and ends on polling day.

The earliest date you can officially become a candidate is the last date for publication of notice of the election.

You will become a candidate on this date if you or others have already announced your intention to stand. If your intention to stand has not been announced by the last date for publication of notice of the election, you will officially become a candidate on the earlier of the date you or another person announce your intention to stand, or the date when you are nominated.

It is **your** responsibility to fully and accurately report candidate spending. You should ensure you understand the rules and that all spending is properly authorised, recorded and reported.

More information about when you officially become a candidate is available in our [guidance for candidates and agents](#)



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Explanatory notes

Candidate identification mark (all forms)

As there are a number of forms that must be completed, it is important that the full set of documents in your return can be identified as yours.

In order to do this, please add an identification mark to the spending return form, the candidate's declaration and the agent's declaration.

You can choose anything as your identification mark. Many candidates use their initials with a combination of numbers or letters that reference the election or electoral area.

Whatever you choose, it is important to remember to use the **same** identification mark on all of the forms in your return.

Main form: Section 1 – Details of candidate and election

You must provide the details requested in this section.

The spending limit is calculated by **adding together** a fixed amount and a variable top up that takes into account the number of registered electors in the ward you are contesting.

The table below explains how to calculate your spending limit:

Fixed amount	plus variable amounts
£806	7p per local government elector in the ward registered to vote on the last date for publication of notice of the election

The number of registered electors in a particular ward is based on the electoral register as it stands on the last date for publication of the notice of election. Your local elections office will be able to tell you how many registered local government electors are in your ward.

You can find contact details for your local elections office on [our website](#).

Main form: Section 2 – Details of election agent

If you have appointed an election agent, you must provide the details requested in this section. If you are a candidate acting as your own agent, please place a mark in the relevant box.

Main form: Section 3a and 3b – Summary of spending and the worksheets for spending categories

There are separate worksheets for each category of spending. More detailed information about the spending categories is available in our [guidance for candidates and agents](#).

You must provide a statement of each item of campaign spending on the relevant worksheets for each spending category.

If you have no spending to report for a particular category, you do not need to complete the worksheet, but you must enter 0 (zero) for the relevant category of spending in the summary table in Section 3b of the main form.

If you are completing the Microsoft Excel version of this form, you can insert as many rows as you require on each worksheet to record each item of campaign spending.

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How to complete the spending category worksheets

For every item of spending on every worksheet you complete, you must provide the following information:

- An item number for each payment. The first payment reported should be '1' and the items should be numbered consecutively. Item numbers should be unique because they are used to cross-reference with other sections of the form and supporting invoices/receipts.
- Confirmation of whether an invoice or receipt has been submitted. You must provide invoices or receipts for each item of spending with a value of more than £20 (except for notional spending). You should include the relevant item number on each invoice or receipt.
- Details of the item or service used, which should include the name and address of the supplier where this not on an invoice submitted with the return
- The name of the person who made the payment, for example, the election agent
- The dates on which the expense in relation to the item was incurred, the invoice or receipt received and the date on which the invoice was paid
- The value of the item of campaign spending, including notional spending with a value of more than £50
- The amount paid for the item, if different from its value
- Confirmation of whether the item is an unpaid or disputed claim. You will need to provide additional information about items that are unpaid or disputed.

You can find out more about notional spending in our [guidance for candidates and agents](#)

Other Authorised Spending Worksheet

Under Section 75A of the Representation of the People Act, individuals and organisations may incur spending up to the limit in the table below to promote your candidacy (or criticise other candidates) during the regulated period:

The table below explains how to calculate the limit:

Fixed amount	plus variable amounts
£50	0.5p per local government elector in the ward registered to vote on the last date for publication of notice of the election

The election agent must authorise any spending above this amount in writing and report the details in this section of the return.

If any person or organisation other than the election agent has been authorised to incur campaign spending on behalf of the candidate, you must complete this worksheet, providing the details requested.

Each item of campaign spending that you have authorised and reported in this section of the form must also be reported on the relevant spending category worksheet, and included in the summary of spending tables in sections 3a and 3b.

Unpaid claims

Use the unpaid claims worksheet to report the details of claims that remain unpaid on the day you submit your return. Please ensure that you use the same item number to cross-reference the two entries in the different worksheets. You must include the details of the court to which you have applied, or will apply to make a late payment, and the date on which you made the application.

Disputed claims

Use the disputed claims worksheet to report the details of any claims that are disputed. Please ensure you use the same item number to cross-reference the two entries in the different worksheets. You must provide information about the nature of the dispute and any action that you are taking.

When you have completed all the relevant worksheets, complete the tables in Section 3a and 3b on the main form. The totals for election spending in section 3a 'Types of payment' and 3b 'Categories of spending' should be the same. If your totals are not the same, you have made a mistake in your calculations. You should check the information you have entered and your calculations.

Unpaid claims are invoices that are not received by the agent within 21 days of the result of the election.

Disputed claims are invoices that are not paid by the agent within 28 days of the election result

If you are granted a court order to pay an unpaid or disputed claim, you must report the details to the Returning Officer within 7 days of the claim being paid. You must include a copy of the court order with your return.

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Main form: Section 4 – Personal and Other expenses

Personal expenses are the reasonable travel and living expenses of the candidate for the purpose of campaigning in the election. Expenses related to a candidate's disability should also be included here. Personal expenses do not count against the candidate's limit and they should not duplicate anything already declared as election spending under section 3.

Use the personal expenses worksheet to provide the requested details about the candidate's personal expenses. When you have completed the worksheet, enter the total amount of personal expenses in Section 4 of the main form.

Details of expenses incurred relating to someone else's disability, reasonable security costs for public events and reasonable translation costs of materials from English to other languages should be included in the 'Other Expenses' tab.

Main form: Section 5 – Donations and the worksheets for permissible and impermissible donations

Completing the Permissible Donations worksheet:

Use the 'Permissible Donations' worksheet to report the details of any donations with a value of more than £50 from permissible sources you have accepted towards campaign spending. For each donation accepted by or on behalf of the candidate, you must provide the following details:

- the full name of the donor
- the address of the donor
- the company registration number for donations from companies
- the date you received the donation
- the date that you accepted the donation
- the nature of the donation if non-cash, for example free office space
- the amount (for a cash donation) or value (for a non-cash donation)

You can also accept donations from certain types of trust, and bequests.

The rules on these donations are complex, so please get in touch with us if you need more information about how to deal with them.

Completing the Impermissible Donations worksheet:

Use the Impermissible Donations worksheet to report the details of any donations towards campaign spending you have decided not to accept. For each unidentifiable or impermissible donation received by or on behalf of the candidate, you must provide the following details:

- the name of the donor, unless this is not known, in which case please enter 'unknown'
- the donor's address, but if you do not know this then enter 'unknown'
- the date the donation was received
- the amount or value of the donation
- the nature of the donation (e.g. cash, non-cash or services)
- the date and manner in which you dealt with the donation

Submitting your return

Print each worksheet that you have completed and the main form. The return must be submitted to the relevant Returning Officer by the election agent within 35 calendar days after the day the election result is declared.

The forms must be accompanied by a [declaration](#) signed by the agent to verify the return.

Within seven working days of submitting the spending return, a [declaration](#) signed by the candidate must also be submitted the relevant Returning Officer.

If the candidate is outside the UK when the declaration is due, the deadline is extended to 14 days after they come back.

If you are acting as your own agent, you must complete the candidate's declaration and submit it within 7 working days of submitting your return.

Important

If the 35 day period ends on a weekend or bank holiday, the deadline is extended until the working day.

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Where can I get further advice?

You can find more information in the guidance documents we have suggested in this document, or you can view our full range of guidance and up-to-date resources on our website.

You can also contact us on the phone number or email address below. We are here to help, so please get in touch.

Visit us at www.electoralcommission.org.uk

Email us at: infoscotland@electoralcommission.org.uk

Call us on 0333 103 1929

We welcome feedback on our guidance – just email us at:
pef@electoralcommission.org.uk