

Return of candidate spending: Local Government elections in Northern Ireland

You should read the related guidance and these explanatory notes at the beginning of your election campaign before completing this form. We use 'must' when we refer to a specific legal or regulatory requirement. We use 'should' for items we consider to be minimum good practice, but which are not legal requirements.



Important

The election agent must ensure that a true return containing statements of all election expenses incurred by or on behalf of the candidate and all payments made by the election agent together with all bills or receipts (for items of £20 or over) relating to the payments is delivered to the Deputy Returning Officer within 35 days of the day the election result is declared.

The worksheets form part of this return and the statements made in it.

It is important to note that a 'nil' return must be submitted even when no expenses are incurred.

Who this form is for:

Candidates contesting the Local Government elections in Northern Ireland and their agents.

Explanatory notes

Section 1 – Details of candidate and election

Please provide the details requested under this section.

The poll must be specified. The candidate's name is required information.

The spending limit for each candidate is £600 plus 5p per elector on the register for the district electoral area you are contesting. Joint candidates have lower spending limits. For more information see our guidance on [candidate spending and donations at the local government elections in NI](#).

Related guidance:

- [Candidate spending and donations at the local government elections in NI](#)

Candidate's declaration mark

You should put an identifying mark on your return. The identifying mark can be in any format you choose. Many candidates use their initials together with a reference to the election. So, for example John Smith contesting this election may use the initial 'JS'. You should put the same mark on both the candidate's and agent's declarations which you submit.

Other forms you will need

- [Candidate's declaration](#)
- [Agent's declaration](#)

Section 2 – Details of agent

Please enter the agent's details and note that the agent should sign this form. The name of the election agent is required information. If no election agent is appointed by the due date, an individual candidate is deemed to have named him/herself as election agent. Please tick the appropriate box before signature.

Section 3 – Summary of spending and worksheets

Within the form we have provided worksheets for each spending category and for the details of unpaid expenses and disputed claims. You should use these worksheets to enter the details of the expenses under the appropriate category. When you have added up the amounts under each category please enter it into the summary of spending in section 3.

The totals for election spending in table 3a 'Types of payments' and table 3b 'Categories of spending' should be the same.

If your totals are not the same then you have made a mistake in your calculations. You should double-check the information you are providing and your calculations.



Section 3a – Types of payment

Unpaid claims

Use the unpaid claims worksheet to tell us more about claims that remain unpaid on the day you submit the form.

Please ensure you use the same item number to cross reference the two entries in the different worksheets. You should include the details of the court to which you have applied, or will apply, to make a late payment.

Disputed claims

Use the disputed claims worksheet to tell us more about any claims that are disputed.

Please ensure you use the same item number to cross reference this entry with the entry on a spending category worksheet.

The categories for spending allocation are:

Section 3b Categories of spending

A – Advertising

This includes advertising of any nature e.g. posters or advertisements in newspapers. It includes agency fees, design costs and any costs associated with preparing, producing and distributing advertising.

B – Unsolicited material to electors

This includes unsolicited material addressed to electors whether addressed, or for delivery, to all electors in the area. It includes design costs and all other costs in connection with preparing, producing and distributing such material. The cost of postage should be included except when it is an election address sent using a post free entitlement.

C – Transport

Transport includes hire costs but excludes the use of personal cars where no charge has been made by the owner. Any reasonable spending in respect of the candidate's own travel by personal vehicle for election purposes counts as personal expenses and should not be entered here.

D – Public meetings

This includes costs in connection with people's attendance at meetings, the hire of premises for the purposes of meetings or the provision of goods, services or facilities at them.

E – Agent and other staff costs

This includes payment for services of an election agent, or anyone else, paid in connection with the candidate's election.

F – Accommodation and administration

This includes the general costs of campaign office rental and utilities.

Each item of spending should be allocated to one category only. Some items will be categorised easily, but others may appear to fit more than one purpose. In these cases you must judge where to put the item.

Generally, items should be placed under the purpose they naturally fall into, e.g. the transport costs of the candidate should be included under transport even if the transport is in connection with participation at a public meeting.

For every item of spending, please:

- Give each **item a number**. The first payment reported should be '1' and then items should be numbered consecutively. Item numbers need to be unique because they are used to cross-reference with other sections of the form and the supporting invoices/receipts.
- Indicate if an **invoice** or **receipt** has been submitted. Invoices or receipts are required for all items of £20 or over except notional expenditure.
- Detail the item or service used.
- Give the **name and address of the supplier** where this is not on an invoice or receipt submitted with the return.
- Give the **date** the invoice was paid.
- Give the **value** of the item.
- Give the **amount paid**, if this is different from the value of the item. Include nil payments where applicable.
- Indicate whether the item is either a **disputed claim** or an **unpaid claim**. You will need to provide additional information on items that are disputed or unpaid.

Please remember to indicate when you are entering a nil payment.



Value of notional expenditure

Please see section 4 below.

Section 4 – Declarations as to pre-candidature expenses and notional expenditure

You must include details of any expenditure incurred on your campaign before you became a candidate and any notional expenditure.

1. Value of any notional expenditure with a value of more than £50.
2. Please provide the amount of any election expenses incurred before the regulated period but used during it.

For example, a candidate incurred £100 expenditure on 100 leaflets promoting his campaign before the regulated period. 50 leaflets were delivered outside the regulated period and 50 were delivered during the regulated period. As 50 leaflets were delivered during the regulated period, the candidate would report half the cost of the leaflets (£50) on his expenses return.

Please enter the amounts in boxes A and B if any. Please indicate if zero.

The total of box c should be entered as the value of pre-candidature and notional expenditure in section 3a.

Section 5 – Statement of any expenses authorised by election agent over the permitted sum.

Only a person authorised in writing by the election agent can incur expenditure over the permitted sum (including groups working together) and must include the total amount in section 5. The permitted sum is £50 plus 0.5p per elector on the register for the district electoral area you are contesting.

If no authorisations for amounts over the permitted sum were required, please insert 'zero'.

Section 5A – Statement of expenses on account of the remuneration or expenses of speakers at public meetings

You must provide details of any spending incurred on the remuneration or expenses of speakers at public meetings. Please enter the total amount in this section. Enter any details of payments on account of expenses of speakers at public meetings in worksheet D 'Public meetings'.

For more information on valuing notional expenditure, please see:

- [Candidate spending and donations at the local government elections in NI](#)

Section 6 – Statement of all personal expenses and worksheet

You must provide a statement of personal expenses incurred by or on behalf of the candidate. Personal expenses are the reasonable travel and living expenses of the candidate for the purposes of and in relation to the election. These do not count towards your spending limit but need to be included in your return.

There are two types of personal expenses payments that you must include in your expenses return. These are payments:-

- (a) by the candidate in respect of personal expenses
- (b) by any other person in respect of personal expenses

There is a worksheet called personal expenses payments. This must be completed if personal expenses payments were made by the candidate or any other person. Please enter nil payments if this doesn't apply.

Include the expenses paid under the headings (a) and (b) above in 'Section 6 Statement of all personal expenses'. These **do not** need to be included in the figure for 'Payment made' in section 3a.

Section 6A - Payments not made by the agent

You must include two types of payments in your expense return where the payments are not made by the agent. These are payments:-

- (a) by the candidate in respect of any election expenses (other than personal expenses) where payment is made before the agent was appointed
- (b) by any person authorised by the agent to make petty expenses payments up to a limit specified by the agent

You must provide the above information and all the bills and receipts with the return.

There are two worksheets called 'Payments before agent appointed' and 'Payments not made by the agent' that must be completed if the payments in (a) and (b) above have been paid. Please enter a nil payment if this doesn't apply.

Include any payments made under headings (a) and (b) in the figure for 'Payments made' in section 3a of the return.

Section 7 – Donations and the worksheets for reporting donations

You must record the total amount of money provided by the candidate to meet their election expenses.

You should record the total value of all donations received that were £50 or less in cash value in the box provided. You do not need to tell us any more information about these donations.

Permissible donations

Use this worksheet to tell us about any donations from permissible sources that are more than £50.

For each donation accepted by or on behalf of the candidate you must provide the following details:

- the full name of the donor – if a registered company please include the company registration number
- the address of the donor
- the status of the donor
- the date you received the donation
- the date you accepted the donation
- the amount (for a cash donation) or value (for a non-cash donation)
- the nature of the donation (e.g. cash; non-cash, services or discounted office space)

If you receive a donation from a trust, please contact us for advice.

Impermissible donations

Use the impermissible donations worksheet to tell us about any donations you were unable to accept.

For each unidentifiable donor donation or impermissible donation received by or on behalf of the candidate, please provide the following required information 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. non-cash, services or discounted office space)
- the manner in which the donation was made (unidentifiable donor donations only)
- the date when and manner in which you returned the donation (or returned to the Commission where applicable)

Completing and returning this form to the Deputy Returning Officer

The agent, or candidate if you are acting as your own agent, must complete and return this form to the Deputy Returning Officer. The form must be submitted within 35 days after the declaration of the result.

The form must be accompanied by a declaration signed by the election agent to verify the return.

Within seven working days of submitting the spending return the agent must send a declaration signed by the candidate to verify the return.

The return and the two declarations should be marked with the same reference. Use the box on the front cover of the form to indicate the reference you are using.

Where can I get further advice?

If you have any questions about candidates' election expenses you can call us on:

Tel: 0333 103 1928

Email: infonorthernireland@electoralcommission.org.uk

Web: www.electoralcommission.org.uk/home

Important

For the dates the return and declarations must be submitted, see:

- [Candidate spending and donations at the local government elections in NI](#)

Other forms you will need

- [Candidate's declaration](#)
- [Agent's declaration](#)