
Main Supply Estimate 2023-24

for the year ending 31 March 2024

Supply Estimate The Electoral Commission

Presented to the House of Commons pursuant to Paragraph 14(5) of
Schedule 1 to the Political Parties, Elections and Referendums Act 2000

Ordered by the House of Commons to be printed
18 May 2023

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Introduction	Paragraph 14 of Schedule 1 to the Political Parties, Elections and Referendums Act 2000 requires the Electoral Commission to submit to the Speaker's Committee each financial year an estimate of the Commission's income and expenditure. After concluding its examination and making modifications (if any) to the Estimate the Speaker's Committee shall lay the Estimate before the House of Commons. Supply Estimates are the means by which the Electoral Commission seeks authority from Parliament for its spending each year. The Main Estimate starts the process and is presented to Parliament around the start of the financial year to which it relates. This Main Estimate is presented in resource, capital and cash terms.
Main Estimate	The Estimate is structured as follows—
Part I	Part I of the Estimate contains the net provision sought (i.e. the amount of expenditure in resource and capital terms by budgetary category and the net cash requirement) for the coming financial year; a formal description of the services to be financed from each budget boundary and any income to be retained (known as the Ambit); who will account for the Estimate; and any resources and cash which have already been allocated in the Vote on Account.
Part II	Part II sets out in a tabular matrix format the resources required. Each of the columns numbered 1 to 11 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget. Columns 1 and 4 show direct gross resource expenditure and include amounts in respect of the current consumption of assets but do not include the amounts associated with the acquisition of assets. Columns 2 and 5 show income that may be used to offset gross resource expenditure and are deducted from the amounts in columns 1 and 4 to give a net total amount (columns 3 and 6). Columns 7 and 8 show the capital (i.e. non-resource) elements of the Estimate. Column 7 shows capital acquisitions and column 8 shows any income related to capital expenditure, such as income from the disposal of fixed assets. Column 9 gives the net total capital. The final two columns of the table show the net total resource and capital provision for the previous year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the structure for the coming year. A detailed explanation of the reconciliation between the net resource total and the net cash requirement, which includes capital expenditure, removes any non-cash items, adjusts for Non-Departmental Public Bodies, reflects movements in working balances and removes non-voted budget items, is shown in the second section of Part II.
Part III	Part III shows the Forecast Operating Cost Statement and reconciliation table, any income received to offset gross spending, any extra income and receipts payable to the Consolidated Fund and details of the Accounting Officer's responsibilities.
Income	The source of all types of income, both resource and capital, is explained in Part I and analysed in a Note to the Estimate.
2023-24 Main Estimates	The 2023-24 Main Estimates are presented in different booklets. The independents are; House of Commons: Administration, the National Audit Office (NAO), the Electoral Commission (EC), the Local Government Boundary Commission for England (LGBC), the Independent Parliamentary Standards Authority (IPSA) and a booklet covering the Parliamentary Works Grant.
Parliamentary Procedure	Full details of Parliamentary procedure for the voting of resources are given in the Main Estimate booklet for central government departments.

Part I

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	28,755,000	225,000	28,980,000
Capital	2,005,000	-	2,005,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	100,000	-	100,000
Total Net Budget			
Resource	28,805,000	225,000	29,030,000
Capital	2,105,000	-	2,105,000
Non-Budget Expenditure	-		
Net cash requirement	29,133,000		

Amounts required in year ending 31 March 2024 for expenditure by Electoral Commisison on:

Departmental Expenditure Limit:

Expenditure arising from: registration of political parties, recognised third parties and permitted participants; regulation and reporting of the income and expenditure of political parties, candidates, third parties and permitted participants; making grants to eligible parties for policy development; reviewing and advising on the administration and law of elections and encouraging best practice; providing guidance, and reporting, on the conduct of elections and referendums; determining standards of performance for those administering electoral registration, elections and referendums, and collecting information in relation to those standards and to expenditure on elections and campaigning; conducting certain referendums and promoting public awareness of electoral systems.

Income arising from: registration and re-registration of political parties; providing guidance, and reporting, on the conduct of elections and referendums; determining standards of performance for those administering electoral registration, elections and referendums, and collecting information in relation to those standards and to expenditure on elections and campaigning; conducting certain referendums and promoting public awareness of electoral systems, including Devolved Administrations; and any other Non-cash items.

Annually Managed Expenditure:

Expenditure arising from: provisions, impairments and other Non-cash costs arising in AME. Provisions include early departures, obligations under office and other leases, pension and tax and national insurance on benefits in kind.

Electoral Commission will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete
Departmental Expenditure Limit			
Resource	28,755,000	12,611,000	16,144,000
Capital	2,005,000	712,000	1,293,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-	-	-
Net cash requirement	29,133,000	13,062,000	16,071,000

Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration		Programme							Net	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	32,118	-3,363	28,755	2,005	-	2,005	25,222	1,424
<i>Of which:</i>										
A	Electoral commission expenditure					2,005	-	2,005	18,174	1,424
-	-	-	22,822	-3,363	19,459	2,005	-	2,005		
B	The Elections Bill									
-	-	-	7,296	-	7,296	-	-	-	5,048	-
C	Policy Development Grants									
-	-	-	2,000	-	2,000	-	-	-	2,000	-
Non-voted expenditure										
-	-	-	225	-	225	-	-	-	225	-
<i>Of which:</i>										
D	Commissioners fees									
-	-	-	225	-	225	-	-	-	225	-
Total Spending in DEL										
-	-	-	32,343	-3,363	28,980	2,005	-	2,005	25,447	1,424
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50	-	50	100	-	100	50	100
<i>Of which:</i>										
E	AME Expenditure					100	-	100	50	100
-	-	-	50	-	50	100	-	100		
Total Spending in AME										
-	-	-	50	-	50	100	-	100	50	100
Total for Estimate										
-	-	-	32,393	-3,363	29,030	2,105	-	2,105	25,497	1,524
<i>Of which:</i>										
Voted expenditure										
-	-	-	32,168	-3,363	28,805	2,105	-	2,105	25,272	1,524
Non-voted expenditure										
-	-	-	225	-	225	-	-	-	225	-

Part II: Resource to cash reconciliation

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	29,030	25,497	16,657
Net Capital Requirement	2,105	1,524	679
Accruals to cash adjustments	-1,777	-673	-909
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,536	-1,332	-455
New provisions and adjustments to previous provisions	-50	-150	-22
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-50	-93
Write-off of Assets	-	-	-14
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-457
Increase (-) / Decrease (+) in creditors	859	859	118
Use of provisions	-	-	14
Removal of non-voted budget items	-225	-225	-173
<i>Of which:</i>			
Consolidated Fund Standing Services	-225	-225	-173
Other Adjustments	-	-	-
Net Cash Requirement	29,133	26,123	16,254

Part III: Note A - Statement of Comprehensive Net Expenditure Reconciliation Table

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	32,393	28,771	20,765
<i>Less:</i>			
Programme DEL Income	-3,363	-3,274	-4,281
Programme AME Income			
Non-budget income	-	-	-
Net Programme Costs	29,030	25,497	16,484
Total Statement of Comprehensive Net Expenditure	29,030	25,497	16,484
<i>Of which:</i>			
Resource DEL	28,980	25,447	16,498
Capital DEL	-	-	-
Resource AME	50	50	-14
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SOCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SOCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	29,030	25,497	16,484
<i>Of which:</i>			
Resource DEL	28,980	25,447	16,498
Resource AME	50	50	-14
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	29,030	25,497	16,484

Part III: Note B - Analysis of Departmental Income

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-3,363	-3,274	-4,281
<i>Of which:</i>			
Programme			
Sale of goods and services	-3,363	-3,274	-4,281
<i>Of which:</i>			
Section A: Electoral Commission	-3,363	-3,274	-4,281
Total Voted Resource Income	-3,363	-3,274	-4,281

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Coconsolidated Fund:

	£'000					
	2023-24		2022-23		2021-22	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-58	-58
Total	-	-	-	-	-58	-58

Detailed description of CFER sources

	£ '000					
	2023-24		2022-23		2021-22	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget						
Penalties paid by Political parties	-	-	-	-	-58	-58
Total	-	-	-	-	-58	-58

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The Speakers' Committee has appointed Shaun McNally, the Chief Executive of the Commission, as Accounting Officer of the Electoral Commission.

The Chief Executive has personal responsibility for the proper presentation of the Electoral Commission's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of *Managing Public Money*.

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