



Main Supply Estimate 2024-25

for the year ending xx May 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

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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 12 is expressed in accruals terms. Columns 1 to 7 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). Column 7 gives the net total resource. Columns 8 and 9 show the capital (i.e. non-resource) elements of the Estimate. Column 8 shows capital acquisitions and column 9 shows any income related to capital expenditure, such as income from the disposal of fixed assets. Column 10 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.
2024-25 Main Estimates	The 2024-25 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: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	45,706,000	251,000	45,957,000
Capital	2,211,000	-	2,211,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	100,000	-	100,000
Total Net Budget			
Resource	45,756,000	251,000	46,007,000
Capital	2,311,000	-	2,311,000
Non-Budget Expenditure	-		
Net cash requirement	46,467,000		

Amounts required in year ending 31 March 2025 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 or surrender
Departmental Expenditure Limit			
Resource	45,706,000	18,691,000	27,015,00
Capital	2,211,000	1,303,000	908,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-	-	-
Net Cash requirement	46,467,000	18,936,000	27,531,000

PART II: SUBHEAD DETAIL

£'000													
2024-25 Plans											2023-24 Plans		
Resources								Capital			Resources	Capital	
Administration				Programme			Total						
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net		
1	2	3	4	5	6	7	8	9	10		11	12	
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A	Electoral Commission	-	-	-	47,451	-3,745	43,706	43,706	2,211	-	2,211	21,373	1,455
B	Policy Development grants	-	-	-	2,000	-	2,000	2,000	-	-	-	2,000	-
	<i>The Elections Bill</i>	-	-	-	-	-	-	-	-	-	-	7,296	-
Total voted DEL		-	-	-	49,451	-3,745	45,706	45,706	2,211	-	2,211	30,669	1,455
Non-voted expenditure													
C	Commissioners fees	-	-	-	251	-	251	251	-	-	-	225	-
Total non-voted DEL		-	-	-	251	-	251	251	-	-	-	225	-
Total DEL		-	-	-	49,702	-3,745	45,957	45,957	2,211	-	2,211	30,894	1,455
Annually Managed Expenditure (AME)													
Voted expenditure													
D	AME expenditure	-	-	-	50	-	50	50	100	-	100	50	100
Total voted AME		-	-	-	50	-	50	50	100	-	100	50	100
Total AME		-	-	-	50	-	50	50	100	-	100	50	100
Voted expenditure		-	-	-	49,501	-3,745	45,756	45,756	2,311	-	2,311	30,719	1,555
Non-voted expenditure		-	-	-	251	-	251	251	-	-	-	225	-
Total for Estimate		-	-	-	49,752	-3,745	46,007	46,007	2,311	-	2,311	30,944	1555

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Net Resource Requirement	46,007	30,944	25,151
Net Capital Requirement	2,311	1,555	812
Accruals to cash adjustments	-1,600	-1,077	-3,296
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,036	-1,836	-1,105
New provisions and adjustments to previous provisions	-150	-50	-125
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-125	-50	-104
Impairment of Assets	-	-	-1,779
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	84
Increase (-) / Decrease (+) in creditors	711	859	-531
Use of provisions	-	-	14
Removal of non-voted budget items	-251	-225	-178
<i>Of which:</i>			
Consolidated Fund Standing Services	-251	-225	-178
Other Adjustments	-	-	-
Net Cash Requirement	46,467	31,197	22,489

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE
RECONCILIATION TABLE**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	49,752	34,434	28,731
<i>Less:</i>			
Programme DEL Income	-3,745	-3,490	-3,580
Programme AME Income			
Non-budget income	-	-	-
Net Programme Costs	46,007	30,944	25,151
Total Net Operating Costs	46,007	30,994	25,151
<i>Of which:</i>			
Resource DEL	45,957	30,894	25,312
Capital DEL	-	-	-
Resource AME	50	50	-161
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	46,007	30,944	25,151
<i>Of which:</i>			
Resource DEL	45,957	30,894	25,312
Resource AME	50	50	-161
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	46,007	30,944	25,151

Part III: Note B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Voted Resource DEL	-3,745	-3,490	-3,580
<i>Of which:</i>			
Programme			
Sale of goods and services	-3,745	-3,490	-3,580
<i>Of which:</i>			
Section A: Electoral Commission	-3,745	-3,490	-3,580
Total Voted Resource Income	-3,745	-3,490	-3,580

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 Coonsolidated Fund:

£'000

	2024-25		2023-24		2022-23	
	Plans		Plans		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)	-	-	-	-	-11	-11
Total	-	-	-	-	-11	-11

Detailed description of CFER sources

£ '000

	2024-25		2023-24		2022-23	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget						
Penalties paid by Political parties	-	-	-	-	-11	-11
Total	-	-	-	-	-11	-11

PART III: NOTE D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The Speakers' Committee has appointed David Moran, the Financial Director of the Commission, as Accounting Officer of the Electoral Commission.

The Financial Director 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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