Main Supply Estimate 2025-26

for the year ending 31 March 2026

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
02 May 2025

HC734

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at
3 Bunhill Row, London, EC1Y 8YZ

info@electoralcommission.org.uk

ISBN 978-1-5286-4874-5 05/24

E-Number: E03123524

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by the HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

Table of Contents

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 **Part I**	The Estimate is structured as follows— 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 8 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.
2025-26 Main Estimates	The 2025-26 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 (LGBCE), 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	**45,795,000**	259,000	46,054,000
Capital	**2,112,000**	-	2,112,000
Annually Managed Expenditure			
Resource	**50,000**	-	50,000
Capital	**100,000**	-	100,000
Total Net Budget			
Resource	**45,845,000**	259,000	46,104,000
Capital	**2,212,000**	-	2,212,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**46,571,000**		

Amounts required in year ending 31 March 2026 for expenditure by the Electoral Commission 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 Government; 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	45,795,000	25,138,000	**20,657,000**
Capital	2,112,000	1,216,000	**896,000**
Annually Managed Expenditure			
Resource	50,000	-	**50,000**
Capital	100,000	-	**100,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	46,571,000	25,557,000	**21,014,000**

PART II: SUBHEAD DETAIL

£'000

		2025-26 Plans										2024-25 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	-	-	-	50,843	-7,048	43,795	43,795	2,112	-	2,112	43,706	2,211
B	Policy Development Grants	-	-	-	2,000	-	2,000	2,000	-	-	-	2,000	-
	Total voted DEL	**-**	**-**	**-**	**52,843**	**-7,048**	**45,795**	**45,795**	**2,112**	**-**	**2,112**	**45,706**	**2,211**
	Non-voted Expenditure												
C	Commissioners fees	-	-	-	259	-	259	259	-	-	-	251	-
	Total Non-voted DEL	**-**	**-**	**-**	**259**	**-**	**259**	**259**	**-**	**-**	-	**251**	-
	Total DEL	**-**	**-**	**-**	**53,102**	**-7,048**	**46,054**	**46,054**	**2,112**	**-**	**2,112**	**45,957**	**2,211**
	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	**-**	**-**	**-**	**52,893**	**-7,048**	**45,845**	**45,845**	**2,212**	**-**	**2,212**	**45,756**	**2,311**
	Non-voted Expenditure	**-**	**-**	**-**	**259**	**-**	**259**	**259**	**-**	**-**	**-**	**251**	**-**
	Total for Estimate	**-**	**-**	**-**	**53,152**	**-7,048**	**46,104**	**46,104**	**2,212**	**-**	**2,212**	**46,007**	**2,311**

PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Net Resource Requirement	**46,104**	**46,007**	**29,246**
Net Capital Requirement	**2,212**	**2,311**	**1,968**
Accruals to cash adjustments	**-1,486**	**-1,600**	**-2,236**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-1,851	-2,036	-1,064
New provisions and adjustments to previous provisions	-150	-150	-22
Supported capital expenditure (revenue)	-	-	-
Right of use asset addition	-	-	-665
Other non-cash items	-175	-125	-100
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	127
Increase (-) / Decrease (+) in creditors	690	710	-1,089
Use of provisions		-	14
Repayment of capital on Leases			563
Removal of non-voted budget items	**-259**	**-251**	**-180**
Of which:			
Consolidated Fund Standing Services	-259	-251	-180
Other adjustments		-	-
Net Cash Requirement	**46,571**	**46,467**	**28,798**

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

			£'000
	2025-26 Plans	**2024-25 Plans**	**2023-24 Outturn**
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	53,152	49,752	32,798
Less:			
Programme DEL Income	-7,048	-3,745	-3,470
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	46,104	**46,007**	**29,328**
Total Net Operating Costs	**46,104**	**46,007**	**29,328**
Of which:			
Resource DEL	46,054	45,957	29,278
Capital DEL	-	-	-
Resource AME	50	50	50
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**46,104**	**46,007**	**29,328**
Of which:			
Resource DEL	46,054	45,957	29,278
Resource AME	50	50	50
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**46,104**	**46,007**	**29,328**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Voted Resource DEL	-7,048	-3,745	-3,470
Of which:			
Sale of goods and services	-7,048	-3,745	-3,470
Of which:			
A. Electoral Commission	-7,048	-3,745	-3,470
Total Voted Resource Income	-7,048	-3,745	-3,470

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income is expected in 2025-26. No CFER income was received in 2024-25 or 2023-24.

PART III: NOTE D – EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year.

The Speakers' Committee has appointed Vijay Rangarajan, 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.

Accounting Officer: Vijay Rangarajan

E03123524

978-1-5286-4874-5