

The Electoral Commission

Main Supply Estimate 2023-24

for the year ending 31 March 2024

Supply Estimate

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 | <p>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.</p> <p>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.</p> <p>This Main Estimate is presented in resource, capital and cash terms.</p> |
| Main Estimate | The Estimate is structured as follows— |
| Part I | <p>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.</p> |
| Part II | <p>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.</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> |
| Part III | <p>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.</p> |
| Income | <p>The source of all types of income, both resource and capital, is explained in Part I and analysed in a Note to the Estimate.</p> |
| 2023-24 Main Estimates | <p>The 2023-24 Main Estimates are presented in different booklets.</p> <p>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.</p> |
| Parliamentary Procedure | <p>Full details of Parliamentary procedure for the voting of resources are given in the Main Estimate booklet for central government departments.</p> |

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 | | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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) | - | - | - | - | -58 | -58 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| 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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