
Main Supply Estimate 2020-21

for the year ending 31 March 2021

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	<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. This Main Estimate is presented in resource, capital and cash terms.</p>
Main Estimate	<p>The Estimate is structured as follows—</p>
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 <i>Ambit</i>); 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>
2020-21 Main Estimates	<p>The 2020-21 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 Sponsor Body.</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	21,552,000	200,000	21,752,000
Capital	1,301,000	-	1,301,000
Annually Managed Expenditure			
Resource	400,000	-	400,000
Capital	-	-	-
Total Net Budget			
Resource	21,952,000	200,000	22,152,000
Capital	1,301,000	-	1,301,000
Non-Budget Expenditure	-		
Net cash requirement	22,317,000		

Amounts required for the year ending 31 March 2021 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; 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, pension and tax and national insurance on benefits in kind.

Electoral Commission will account for this Estimate.

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	Voted Total	Allocated in Vote on Account	Balance to complete
Departmental Expenditure Limit			
Resource	21,552,000	8,246,000	13,306,000
Capital	1,301,000	446,000	855,000
Annually Managed Expenditure			
Resource	400,000	-	400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	22,317,000	8,929,000	13,388,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration		Net		Programme					Net	Net
Gross	Income		Gross	Income	Net	Gross	Income	Net	10	11
1	2	3	4	5	6	7	8	9		
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure-										
-	-	-	21,572	-20	21,552	1,301	-	1,301	20,825	990
<i>Of which:</i>										
A	Electoral commission expenditure		21,572	-20	21,552	1,301	-	1,301	20,825	990
Non-voted expenditure										
-	-	-	200	-	200	-	-	-	200	-
<i>Of which:</i>										
B	Commissioners fees		200	-	200	-	-	-	200	-
-	-	-	200	-	200	-	-	-	200	-
Total Spending in DEL										
-	-	-	21,772	-20	21,752	1,301	-	1,301	21,025	990
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	400	-	400	-	-	-	400	-
<i>Of which:</i>										
D	AME Expenditure		400	-	400	-	-	-	400	-
-	-	-	400	-	400	-	-	-	400	-
Total Spending in AME										
-	-	-	400	-	400	-	-	-	400	-
Total for Estimate										
-	-	-	22,172	-20	22,152	1,301	-	1,301	21,425	990
<i>Of which:</i>										
Voted expenditure										
-	-	-	21,972	-20	21,952	1,301	-	1,301	22,225	990
Non-voted expenditure										
-	-	-	200	-	200	-	-	-	200	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	22,152	21,425	15,541
Net Capital Requirement	1,301	990	616
Accruals to cash adjustments	-936	-484	-988
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-642	-494	-235
New provisions and adjustments to previous provisions	-400	-450	-239
Departmental Unallocated Provision	-		
Supported capital expenditure (revenue)	-		
Prior Period Adjustments	-		
Other non-cash items	-44	-90	-42
<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	-	500	-153
Increase (-) / Decrease (+) in creditors	-	-	-331
Use of provisions	150	50	12
Removal of non-voted budget items	-200	-200	-148
<i>Of which:</i>			
Consolidated Fund Standing Services	-200	-200	-148
Other Adjustments	-	-	-
Net Cash Requirement	22,317	21,731	15,021

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	22,172	21,526	15,559
<i>Less:</i>			
Programme DEL Income	-20	-101	-18
Programme AME Income			
Non-budget income	-	-	-
Net Programme Costs	22,152	21,425	15,541
Total Statement of Comprehensive Net Expenditure	22,152	21,425	15,541
<i>Of which:</i>			
Resource DEL	22,152	20,975	15,314
Capital DEL	-	-	-
Resource AME	-	450	227
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	22,152	21,425	15,541
<i>Of which:</i>			
Resource DEL	21,752	21,025	15,314
Resource AME	400	400	227
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	22,152	21,425	15,541

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Voted Resource DEL	-20	-101	-18
<i>Of which:</i>			
Programme			
Sale of goods and services	-20	-101	-18
<i>Of which:</i>			
Section A: Electoral Commission	-20	-101	-18
Total Voted Resource Income	-20	-101	-843

£'000

	2020-21		2019-20		2018-19	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	1,117
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	173	213	112	82
Total	-	-	173	213	112	1,199

Detailed description of CFER sources

£ '000

	2020-21		2019-20		2018-19	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget						
Penalties paid by Political parties	-	-	173	213	112	82
Total	-	-	173	213	112	82

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The Speakers' Committee has appointed Bob Posner, 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 (FRM), 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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