
Main Supply Estimate 2021-22

for the year ending 31 March 2022

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 Part I	<p>The Estimate is structured as follows—</p> <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>
2021-22 Main Estimates	<p>The 2021-22 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	17,158,000	200,000	17,358,000
Capital	713,000	-	713,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	17,358,000	200,000	17,558,000
Capital	713,000	-	713,000
Non-Budget Expenditure	-		
Net cash requirement	17,154,000		

Amounts required for the year ending 31 March 2022 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 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, 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	17,158,000	9,698,000	7,460,000
Capital	713,000	585,000	128,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	17,154,000	10,043,000	7,111,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure-										
-	-	-	21,545	-4,387	17,158	713	-	713	20,289	1,536
<i>Of which:</i>										
A Electoral commission expenditure										
			21,545	-4,387	17,158	713	-	713	20,289	1,536
Non-voted expenditure										
-	-	-	200	-	200	-	-	-	200	-
<i>Of which:</i>										
B Commissioners fees										
-	-	-	200	-	200	-	-	-	200	-
Total Spending in DEL										
-	-	-	21,745	-4,387	17,358	713	-	713	20,489	1,536
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	200	-	200	-	-	-	200	-
<i>Of which:</i>										
C AME Expenditure										
-	-	-	200	-	200	-	-	-	200	-
Total Spending in AME										
-	-	-	200	-	200	-	-	-	200	-
Total for Estimate										
-	-	-	21,945	-4,387	17,558	713	-	713	20,739	1,536
<i>Of which:</i>										
Voted expenditure										
-	-	-	21,745	-4,387	17,358	713	-	713	20,539	1,536
Non-voted expenditure										
-	-	-	200	-	200	-	-	-	200	-

Part II: Resource to cash reconciliation

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	17,558	20,739	19,258
Net Capital Requirement	713	1,536	879
Accruals to cash adjustments	-916	-556	233
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,021	-412	-268
New provisions and adjustments to previous provisions	50	-250	10
Departmental Unallocated Provision	-	-	
Supported capital expenditure (revenue)	-	-	
Prior Period Adjustments	-	-	
Other non-cash items	-45	-44	-47
<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	-	-	359
Increase (-) / Decrease (+) in creditors	-	-	162
Use of provisions	100	150	17
Removal of non-voted budget items	-200	-200	-179
<i>Of which:</i>			
Consolidated Fund Standing Services	-200	-200	-179
Other Adjustments	-	-	-
Net Cash Requirement	17,154	21,519	20,191

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	21,945	20,919	19,094
<i>Less:</i>			
Programme DEL Income	-4,387	-180	-111
Programme AME Income			
Non-budget income	-	-	-
Net Programme Costs	17,558	20,739	18,983
Total Statement of Comprehensive Net Expenditure	17,558	20,739	18,983
<i>Of which:</i>			
Resource DEL	17,358	20,489	18,998
Capital DEL	-	-	-
Resource AME	200	250	-15
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	17,558	20,739	18,983
<i>Of which:</i>			
Resource DEL	17,358	20,489	18,998
Resource AME	200	250	-15
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	17,558	20,739	18,983

Part III: Note B - Analysis of Departmental Income

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Voted Resource DEL	-4,387	-180	-111
<i>Of which:</i>			
Programme			
Sale of goods and services	-4,387	-180	-111
<i>Of which:</i>			
Section A: Electoral Commission	-4,387	-180	-111
Total Voted Resource Income	-4,387	-180	-111

£'000

	2021-22		2020-21		2019-20	
	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)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Detailed description of CFER sources

	2021-22		2020-21		2019-20	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget						
Penalties paid by Political parties	-	-	-	-	-	-
Total	-	-	-	-	-	-

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 (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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