
Supply Estimate 2023-24

for the year ending 31 March 2024

Supplementary 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

27 February 2024

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

info@electoralcommission.org.uk

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The Electoral Commission

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in expenditure	2,741,000		
Increase in income		-127,000	
Reduction in depreciation		-700,000	
Total change in Resource DEL (Voted)			1,914,000
Decrease DEL Capital		-550,000	
Total change in Capital DEL (Voted)			-550,000
Total change in Net cash requirement	2,741,000	-677,000	2,064,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,914,000	-	1,914,000
Capital	-550,000	-	-550,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,914,000	-	1,914,000
Capital	-550,000	-	-550,000
Non-Budget Expenditure	-	-	-
Net cash requirement	2,064,000	-	2,064,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by 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, obligations under office and other leases, pension and tax and national insurance on benefits in kind.

Electoral Commission will account for this Estimate.

Part II: Changes Proposed

£'000

						Net Capital		
Present		Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	28,755	-	1,914	-	30,669	2,005	-550	1,455
<i>Of which:</i>								
A Electoral commission expenditure								
-	19,459	-	1,914	-	21,373	2,005	-550	1,455
Total Spending in DEL								
-	28,980	-	1,914	-	30,894	2,005	-550	1,455
Total for Estimate								
-	29,030	-	1,914	-	30,944	2,105	-550	1,555
<i>Of which:</i>								
Voted expenditure								
-	28,805	-	1,914	-	30,719	2,105	-550	1,555
Non-voted expenditure								
-	225	-	-	-	225	-	-	-

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	29,133	2,064	31,197

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Net		Programme					
Gross 1	Income 2	3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
	-	-	-	34,159	-3,490	30,669	1,455	-	1,455
<i>Of which:</i>									
A	Electoral commission expenditure		-	24,863	-3,490	21,373	1,455	-	1,455
B	The Elections Bill		-	7,296	-	7,296	-	-	-
C	Policy Development Grants		-	2,000	-	2,000	-	-	-
Non-voted expenditure									
	-	-	-	225	-	225	-	-	-
<i>Of which:</i>									
D	Commissioners fees		-	225	-	225	-	-	-
Total Spending in DEL									
-	-	-	34,384	-3,490	30,894	1,455	-	1,455	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
	-	-	-	50	-	50	100	-	100
<i>Of which:</i>									
E	AME Expenditure		-	50	-	50	100	-	100
Total Spending in AME									
-	-	-	50	-	50	100	-	100	
Total for Estimate									
-	-	-	34,434	-3,490	30,944	1,555	-	1,555	
<i>Of which:</i>									
Voted expenditure									
	-	-	-	34,209	-3,490	30,719	1,555	-	1,555
Non-voted expenditure									
	-	-	-	225	-	225	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	29,030	1,914	30,944
Net Capital Requirement	2,105	-550	1,555
Accruals to cash adjustments	-1,777	700	-1,077
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,536	700	-1,836
New provisions and adjustments to previous provisions	-50	-	-50
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<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	-	-	-
Increase (-) / Decrease (+) in creditors	859	-	859
Use of provisions	-	-	-
Removal of non-voted budget items	-225	-	-225
<i>Of which:</i>			
Consolidated Fund Standing Services	-225	-	-225
Other adjustments	-	-	-
Net Cash Requirement	29,133	2,064	31,197

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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	34,434
<i>Less:</i>	
Programme DEL Income	-3,490
Programme AME Income	-
Non-budget income	-
Net Programme Costs	30,944
Total Net Operating Costs	30,944
<i>Of which:</i>	
Resource DEL	30,894
Capital DEL	
Resource AME	50
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	30,944
<i>Of which:</i>	
Resource DEL	30,894
Resource AME	50
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	30,944

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL -3,490

Of which:

Programme

Sale of goods and services -3,490

Of which:

Section A: Electoral commission expenditure -3,490

Total Voted Resource Income -3,490

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 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 The Finance Director of the Commission, as Accounting Officer of the Electoral Commission.

The Finance 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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