
Supply Estimate 2025-26

for the year ending 31 March 2026

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

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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
Decrease Electoral commission expenditure (A)		-3,440,000	
Total change in Resource DEL (Voted)	-	-3,440,000	-3,440,000
Revisions to the Net Cash Requirement reflect changes to resource and capital as set out above		-3,440,000	-
Total change in Net cash requirement	-	-3,440,000	-3,440,000

PART I- EXPENDITURE CHANGES AND AMBIT

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-3,440,000	-	-3,440,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-3,440,000	-	-3,440,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-3,440,000		

Supplementary amounts required in the year ending 31 March 2026 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 Governments; 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

	Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
Of which:									
A - Electoral Commission	-	43,795	-	-3,440	-	40,355	2,112	-	2,112
B - Policy Development Grants	-	2,000	-	-	-	2,000	-	-	-
Total Voted DEL	-	45,795	-	-3,440	-	42,355	2,112	-	2,112
Non-voted expenditure									
Of which:									
C - Commissioners Fees	-	259	-	-	-	259	-	-	-
Total Non-Voted DEL	-	259	-	-	-	259	-	-	-
Total DEL	-	46,054	-	-3,440	-	42,614	2,112	-	2,112
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
Of which:									
D - AME Expenditure	-	50	-	-	-	50	100	-	100
Total Voted AME	-	50	-	-	-	50	100	-	100
Total AME	-	50	-	-	-	50	100	-	100
Total for Estimate	-	46,104	-	-3,440	-	42,664	2,212	-	2,212
Of which:									
Voted expenditure	-	50	-	-3,440	-	50	2,212	-	2,212
Non-voted expenditure	-	259	-	-	-	259	-	-	-

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	46,571	-3,440	43,131

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans								
	Resources						Capital		
	Administration			Programme			Gross	Income	Net
	Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6				
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
<i>Of which:</i>									
A - Electoral Commission	-	-	-	47,403	-7,048	40,355	2,112	-	2,112
B - Policy Development Grants	-	-	-	2,000	-	2,000	-	-	-
Total voted DEL	-	-	-	49,403	-7,048	42,355	2,112	-	2,112
Non-voted expenditure									
<i>Of which:</i>									
C - Commissioners Fees	-	-	-	259	-	259	-	-	-
Total Non-voted DEL	-	-	-	259	-	259	-	-	-
Total DEL	-	-	-	49,662	-7,048	42,614	2,112	-	2,112
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
<i>Of which:</i>									
D - AME Expenditure	-	-	-	50	-	50	100	-	100
Total Voted AME	-	-	-	50	-	50	100	-	100
Total AME	-	-	-	50	-	50	100	-	100
Total for Estimate	-	-	-	49,712	-7,048	42,664	2,212	-	2,212
<i>Of which:</i>									
Voted expenditure	-	-	-	49,453	-7,048	42,405	2,212	-	2,212
Non-voted expenditure	-	-	-	259	-	259	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	46,104	-3,440	42,664
Net Capital Requirement	2,212	-	2,212
Accruals to cash adjustments	-1,486	-	-1,486
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,851	-	-1,851
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-175	-	-175
<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	690	-	690
Use of provisions	-	-	-
Removal of non-voted budget items	-259	-	-259
<i>Of which:</i>			
Consolidated Fund Standing Services	-259	-	-259
Other adjustments	-	-	-
Net Cash Requirement	46,571	-3,440	43,131

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	49,712
<i>Less:</i>	
Programme DEL Income	-7,048
Programme AME Income	-
Non-budget income	-
Net Programme Costs	42,664
Total Net Operating Costs	42,664
<i>Of which:</i>	
Resource DEL	42,514
Capital DEL	
Resource AME	150
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	42,664
<i>Of which:</i>	
Resource DEL	42,614
Resource AME	50
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	42,664

PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	-7,048
<i>Of which:</i>	
Programme	
Sale of goods and services	-
<i>Of which:</i>	
Section A: Electoral Commission	-7,048
Total Voted Resource Income	-7,048

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

No CFER income or receipts are 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.

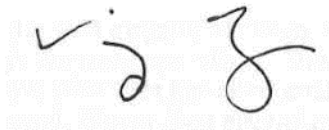
The Chief Executive has personal responsibility for the proper presentation of the Electoral Commission's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

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 (FRoM), 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

A handwritten signature in black ink, appearing to read 'Vijay Rangarajan', is positioned below the text 'Accounting Officer: Vijay Rangarajan'. The signature is written in a cursive style with a checkmark-like flourish at the beginning.

PART III: NOTE F – ACCOUNTING POLICY CHANGES

The Electoral Commission has had the following changes this financial year:

- Our de-minimis had been increased from £1000 to £5000 on fixed assets/intangibles. This affects the treatment of all our CDEL spend that is below the de-minimis.
- Our pre-payments de-minimis has been increased from £1000 to £2000