
Main Supply Estimate 2019-20

for the year ending 31 March 2020

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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Any enquiries related to this publication should be sent to us at:

3 Bunhill Row, London, EC1Y 8YZ

Tel 0333 1031928

info@electoralcommission.org.uk

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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	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.
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	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.
Income	The source of all types of income, both resource and capital, is explained in Part I and analysed in a Note to the Estimate.

- 2019-20 Main Estimates** The 2019-20 Main Estimates are presented in six booklets. The 2019-20 Main Estimates are presented in six booklets. This booklet covers the Main Estimate for the Electoral Commission. Five separate other booklets have been presented to Parliament covering the main central government departments, The House of Commons (Administration), the National Audit Office, the Local Government Boundary Commission for England and the Independent Parliamentary Standards Authority (IPSA).
- Parliamentary Procedure** Full details of Parliamentary procedure for the voting of resources are given in the Main Estimate booklet for central government departments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	18,325,000	200,000	18,525,000
Capital	990,000	–	990,000
Annually Managed Expenditure			
Resource	115,000	–	115,000
Capital	–	–	–
Total Net Budget			
Resource	18,440,000	200,000	18,640,000
Capital	990,000	–	990,000
Non-Budget Expenditure	–	–	–
Net cash requirement	18,731,000	–	–

Amounts required for the year ending 31 March 2020 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 etc; 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 etc; 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.

Electoral Commission will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete
Departmental Expenditure Limit			
Resource	18,325,000	8,286,000	10,039,000
Capital	990,000	486,000	504,000
Annually Managed Expenditure			
Resource	115,000	–	115,000
Capital	–	–	–
Non-Budget Expenditure	–	–	–
Net cash requirement	18,731,000	8,469,000	10,262,000

Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Plans		
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											
	-	-	-	18,426	-101	18,325	990	-	990	16,371	842
<i>Of which:</i>											
A Electoral commission expenditure											
	-	-	-	18,426	-101	18,325	990	-	990	16,371	842
Non-voted expenditure											
	-	-	-	200	-	200	-	-	-	253	-
<i>Of which:</i>											
B Commissioners fees											
	-	-	-	200	-	200	-	-	-	-	-
C EU Referendum											
	-	-	-	-	-	-	-	-	-	-	-
Total Spending in DEL											
	-	-	-	18,626	-101	18,525	990	-	990	16,624	842
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
	-	-	-	115	-	115	-	-	-	339	-
<i>Of which:</i>											
D AME Expenditure											
	-	-	-	115	-	115	-	-	-	339	-
Total Spending in AME											
	-	-	-	115	-	115	-	-	-	339	-
Total for Estimate											
	-	-	-	18,741	-101	18,640	990	-	990	16,963	842
<i>Of which:</i>											
Voted expenditure											
	-	-	-	18,541	-101	18,440	990	-	990	16,710	842
Non-voted expenditure											
	-	-	-	200	-	200	-	-	-	253	-

Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Net Resource Requirement	18,640	16,963	15,901
Net Capital Requirement	990	842	279
Accruals to cash adjustments	-699	-745	566
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-494	-358	-253
New provisions and adjustments to previous provisions	-165	-353	-24
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-48	-41
<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	-	-	369
Increase (-) / Decrease (+) in creditors	-	-	501
Use of provisions	50	14	14
Removal of non-voted budget items	-200	-253	-156
<i>Of which:</i>			
Consolidated Fund Standing Services	-200	-253	-156
Other adjustments	-	-	-
Net Cash Requirement	18,731	16,807	16,590

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outurn
Gross Administration Costs	–	–	–
<i>Less:</i>			
Administration DEL Income	–	–	–
Net Administration Costs	–	–	–
Gross Programme Costs	18,741	16,979	16,617
<i>Less:</i>			
Programme DEL Income	-101	-16	-843
Programme AME Income			
Non-budget income	–	–	–
Net Programme Costs	18,640	16,963	15,774
Total Statement of Comprehensive Net Expenditure	18,640	16,963	16,955
<i>Of which:</i>			
Resource DEL	18,475	16,610	15,764
Capital DEL	–	–	–
Resource AME	165	353	10
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	18,640	16,963	15,774
<i>Of which:</i>			
Resource DEL	18,525	16,624	15,764
Resource AME	115	339	10
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	–	–	–
Other adjustments	–	–	–
Total Resource (Estimate)	18,640	16,963	15,774

Part III: Note B – Analysis of Departmental Income

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Voted Resource DEL	-101	-16	-843
<i>Of which:</i>			
Programme			
Sale of goods and services	-101	-16	-843
<i>Of which:</i>			
Section A: Electoral Commission	-101	-16	-843
Total Voted Resource Income	-101	-16	-843

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 Consolidated Fund:

	£'000					
	2019-20		2018-19		2017-18	
	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 tyhe Consolidated Fund (in the SoCNE)	–	–	–	–	–	–
Total	–	–	–	–	–	–

Detailed description of CFER sources

	£'000					
	2019-20		2018-19		2017-18	
	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*.

