
Main Supply Estimate

2008–09

for the year ending 31 March 2009

Supply Estimate The Electoral Commission

*Presented by the Speaker on behalf of
the Speaker's Committee 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
23 April 2008*

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Introduction

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.

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 both resource and cash terms.

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 terms and the net cash requirement for the coming financial year); a formal description of the services to be financed from the Estimate known as its Ambit; who will account for the Estimate; and any resources and cash which have already been allocated in the Vote on Account.

Part II Part II sets out in a tabular matrix format the resources required. Each of the columns numbered 1 to 9 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure; column 3 shows grants and transfers to other bodies. All of these three columns include amounts in respect of the current consumption of assets but do not include the amounts associated with the acquisition of assets.

Appropriations in aid (AinA) within the Resource Budget are shown in column 5. Appropriations in aid are deducted from the total of gross resource expenditure shown in column 4 to give a net total (column 6). Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital acquisitions and column 8 shows forecast appropriations in aid, which relate to non-operating cost items such as income from the disposal of fixed assets. Column 9 shows the resources provision for the prior year, and column 10 shows the outturn for the year before.

A detailed explanation of the reconciliation between the net resource total and the net cash requirement is shown in the second section of Part II.

Part III Part III shows the extra income receipts payable to the Consolidated Fund. This seeks to notify Parliament of the Commission's forecast of amounts to be paid directly to the Consolidated Fund and not appropriated in aid.

Accompanying Tables The tables accompanying the Resource Estimate set out the Forecast Operating Cost Statement; there are also two reconciliation tables; one showing the reconciliation of the Resource Estimate to the Accounts and Budgets; and another showing the reconciliation of the Capital Estimate and the Budget. The Statements are accompanied by a note on the Accounting Officer's responsibilities.

Appropriations in Aid	<p>A Treasury Minute under the Government Resources and Accounts Act 2000 has today been laid before Parliament directing the use as appropriations in aid of such sums shown in the Estimate as would otherwise have been required to be surrendered to the Consolidated Fund. In order to comply with the intentions of the Government Resources and Accounts Act 2000 the source of all types of income to be appropriated in aid is explained in an analysis in the form of a Note to the Estimate.</p> <p>The 2008-09 Main Estimates are presented in four booklets. This booklet covers the Main Estimate for the Electoral Commission. Three separate booklets are being presented to Parliament for the Main central government departments (HC 479), the House of Commons (HC 486) and the National Audit Office (HC 488).</p>
Parliamentary Procedure	<p>Full details of parliamentary procedure in relation to the voting of resources is given in the Treasury's Main Estimates booklet presented today.</p>
Supplementary Budget Information	<p>The Supplementary Budgetary Information (SBI) tables (see Annex) provide a reconciliation between the provision sought in the 2008–09 Main Estimates and the main spending plans. Table 1 shows the resource budget and Table 2 shows the capital budget.</p>

Part I

	£
Request for Resources 1: The Electoral Commission	25,185,000
Total net resource requirement	25,185,000
Net cash requirement	25,110,000

Amounts required for the year ending 31 March 2009 for expenditure by the Electoral Commission on planning for and carrying out the functions and duties imposed on it by, or by virtue of, the Political Parties, Elections and Referendums Act 2000, the Electoral Administration Act 2006, the Northern Ireland (Miscellaneous Provisions) Act 2005 and the Government of Wales Act 2006 and other relevant enactments: these functions and duties include the 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; promoting participation in and increased understanding of the democratic process; undertaking boundary, structural and other reviews of local authority areas in England; and associated administration and non-cash items.

The **Electoral Commission** will account for this Estimate.

	Net Total £	Allocated in Vote on Account (HC 14) £	Balance to Complete £
RFR 1: Electoral Commission	25,185,000	10,798,000	14,387,000
Total net resource requirement	25,185,000	10,798,000	14,387,000
Net Cash requirement	25,110,000	10,843,000	14,267,000

Part II: Subhead detail

Resources							2008-09	2007-08	2006-07
Capital							Provision	Provision	Outturn
							£'000	£'000	£'000
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	AinA	Net Total	Capital	Non-Op AinA	Net Total Resources	Net Total Resources

RfR 1: The Electoral Commission

—	21,618	3,585	25,203	18	25,185	675	—	23,995	22,316
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Spending in Departmental Expenditure Limits (DEL)
Central Government spending
A Electoral Commission

—	21,618	3,585	25,203	18	25,185	675	—	23,995	22,316
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Total for Estimates:

—	21,618	3,585	25,203	18	25,185	675	—	23,995	22,316
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	2008-09 Provision £'000	2007-08 Provision £'000	2006-07 Outturn £'000
Resource to Cash reconciliation			
Net Total Resources	25,185	23,995	22,316
Voted Capital Items			
Capital	675	950	1,005
Less Non-operating AinA	—	—	—
Total net voted capital	675	950	1,005
Accruals to cash adjustments			
Cost of Capital charges	50	-5	43
Depreciation	-650	-650	-535
Loss/gain on revaluation	—	45	—
New provisions and adjustments	—	—	-120
Other non-cash items	-150	-140	-208
Increase (+)/Decrease (-) in stock	—	—	—
Increase (+)/Decrease (-) in debtors	—	—	34
Increase (-)/Decrease (+) in creditors	-100	-100	-910
Use of provisions	100	—	12
Total accruals to cash adjustments	-750	-850	-1,684
Excess cash to be CFERd	—	—	—
Net Cash Requirements	25,110	24,095	21,637

Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income and receipts relate to the Commission and are payable to the Consolidated Fund (cash receipts being shown in italics):

	2008-09		2007-08		2006-07	
	Provision		Provision		Outturn	
	£'000		£'000		£'000	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified in AinA	–	–	–	–	1	<i>1</i>
Non-operating income not classified as AinA	–	–	–	–	–	–
Other amounts collectable on behalf of the Consolidated Fund	100	<i>100</i>	1	<i>1</i>	1	<i>1</i>
Excess cash receipts to be surrendered to the Consolidated Fund	–	–	–	–	–	–
Total	100	<i>100</i>	1	<i>1</i>	2	<i>2</i>

FORECAST OPERATING COST STATEMENT FOR THE YEAR

	2008-09	2007-08	2006-07
	Provision	Provision	Outturn
	£'000	£'000	£'000
Net programme costs	25,185	23,995	22,316
Total net programme costs	25,185	23,995	22,316
Total Net Operating Cost	25,185	23,995	22,316
<i>of which:</i>			
Net resource requirement	25,185	23,995	22,316
CFERs	—	—	—
Non-voted expenditure	—	—	—
Resource Budget	25,185	23,995	22,316

NOTES TO THE MAIN ESTIMATE

**Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets
for the year**

	2008-09	2007-08	2006-07
	Provision £'000	Provision £'000	Outturn £'000
Net resources requirement	25,185	23,995	22,316
Adjustments for:			
Net Operating Costs (Accounts)	25,185	23,995	22,316
Resource Budget	25,185	23,995	22,316
of which:			
Departmental Expenditure Limit (DEL)	25,185	23,995	22,316

Reconciliation of Capital Expenditure between Estimates and Budgets

	2008-09	2007-08	2006-07
	Provision £'000	Provision £'000	Outturn £'000
Net Voted Capital Estimate/ Outturn	675	950	1,005
Capital Budget / Outturn	675	950	1,005
Of which:			
Departmental Expenditure Limits (DEL)	675	950	1,005
Annually Managed Expenditure (AME)	—	—	—

EXPLANATION OF ACCOUNTING OFFICER'S RESPONSIBILITIES

The Speaker's Committee has appointed the Chief Executive of the Commission as its Accounting Officer with responsibility for preparing the Commission's Estimate.

The responsibilities of the Commission's Accounting Officer, including responsibility for the propriety and regularity of the public finances for which as Accounting Officer he is answerable, for keeping proper records and for safeguarding the Commission's assets, are set out in his letter of appointment, which refers to the description of the duties of an Accounting Officer published in chapter 3 of Managing Public Money.

Analysis of operating appropriations in aid (A in A)

	2008-09	2007-08	2006-07
	Provisions	Provisions	Outturn
	£'000	£'000	£'000
	Operating	Operating	Operating
	AinA	AinA	AinA
RfR1 The Electoral Commission	18*	38*	45*
Programme			
<i>Of which:</i>			
Sale of goods and services	18	38	45
Total RfR	18	38	45

*Amount that may be applied as appropriations in aid in addition to the net total, arising from: fees for annual confirmation of particulars on the party register; registration of a party; alteration of entry on the party register, access to, or inspection or copies of the party register and returns; provision of copies of regulation making instruments; charges for providing advice and assistance; sale of goods and services and surplus plant and equipment; recovery of legal costs.

Analysis of Consolidated Fund Extra Receipts

	2008-09 Provision £'000		2007-08 Provision £'000		2006-07 Outturn £'000	
	Income	Receipts	Income	Receipts	Income	Receipts
Anonymous donations and excess registration fees and penalty fines	100	100	1	1	1	1
TOTAL CFERs	100	100	1	1	1	1

Details of 2008-09 Departmental Expenditure Limits and Administration budgets

	Voted	Non-Voted	£'000 Total
Resource DEL	25,185	–	25,185
Capital DEL	675		675
Less Depreciation	–600	–	–600
Total DEL	25,260	–	25,260

* Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Comparison of Provision Sought with Final Provision and Forecast Outturn

The total net resource sought for 2008-09 of £25,185,000 is 4.9% higher than the final Provision for 2007-08 of £23,995,000 and 9.5% higher than the Forecast Outturn. In 2008-09, the Commission will be undertaking structural and electoral reviews arising from the enactment of the Local Government and Public Involvement in Health Act 2007 and £1.19m has been included in the estimate in relation to this work. In 2007-08, the Commission revised its planning assumptions with regard to the funding of its work in association with a UK parliamentary general election. As a result of this the Commission plans to carry forward approximately £1m as end year flexibility to fund work when the general election is called.

Cash which may be Retained to Offset Expenditure

	2008-09 Provision £'000	2007-08 Provision £'000	2006-07 Outturn £'000
Cash which may be retained by the Commission to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been, or will be, appropriated in aid.	18	38	45

Annex**Supplementary Budgetary Information****Resource budget: DEL and AME (voted and non-voted)****Table 1:**

	2004-05 Outturn £'000	2005-06 Outturn £'000	2006-07 Outturn £'000	2007-08 Estimated Outturn £'000	2008-09 Plans £'000
Resource DEL					
Voted in Estimate entitled:					
The Electoral Commission					
Carrying out the functions and duties of the Commission imposed on it by the Political Parties, Elections and Referendums Act 2000 and other relevant enactments.					
RFR 1 A: The Electoral Commission	24,824	21,916	22,316	22,995	25,185
Total voted	24,824	21,916	22,316	22,995	25,185
Total resource DEL	24,824	21,916	22,316	22,995	25,185
Total resource budget	24,824	21,916	22,316	22,995	25,185
<i>of which:</i>					
Voted	24,824	21,916	22,316	22,995	25,185
<i>And of which:</i>					
Central Government own spending	24,824	21,916	22,316	22,995	25,185
NB: Voted net resource outturn in Estimate entitled:					
Electoral Commission					
Resource DEL in Estimates:					
Resource DEL in budgets	24,824	21,916	22,316	22,995	25,185
Total resource consumption in Estimate	24,824	21,916	22,316	22,995	25,185

Notes:

1. Voted DEL and AME excludes any EU receipts included in DEL and AME in Estimates

Capital budget: DEL and AME (voted and non-voted)**Table 2:**

	2004-05	2005-06	2006-07	2007-08	2008-09
	Outturn	Outturn	Outturn	Estimated Outturn	Plans
	£'000	£'000	£'000	£'000	£'000
Capital DEL					
Voted in Estimate entitled:					
The Electoral Commission					
Carrying out the functions and duties of the Commission imposed on it by the Political Parties, Elections and Referendums Act 2000 and other relevant enactments.					
RFR 1 A: The Electoral Commission	370	383	1,005	600	675
Total voted	370	383	1,005	600	675
Total capital budget DEL	370	383	1,005	600	675
Total capital budget	370	383	1,005	600	675
<i>of which:</i>					
Voted	370	383	1,005	600	675
<i>And of which:</i>					
Central Government own spending	370	383	1,005	600	675
NB: voted net capital in Estimate entitled: The Electoral Commission					
Capital DEL in budgets	370	383	1,005	600	675
Total capital consumption in Estimate	370	383	1,005	600	675

Notes:

1. Voted DEL and AME excludes any EU receipts included in DEL and AME in Estimates