

# **Main Estimate 2019-20**

## **Supply Estimates**

### **Independent Parliamentary Standards Authority**

Presented to House of Commons pursuant to Schedule 1 of the  
Parliamentary Standards Act 2009

Ordered by the House of Commons to be printed 9<sup>th</sup> May 2019



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# Independent Parliamentary Standards Authority

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## Introduction

1. As provided for by schedule 1 to the Parliamentary Standards Act 2009, for each financial year the Independent Parliamentary Standards Authority (IPSA) must prepare an estimate of its use of resources and submit it to the Speaker's Committee for the IPSA. The Committee must review the estimate and decide whether it is satisfied that the estimate is consistent with the effective and cost-effective discharge by IPSA of its functions. Before deciding whether it is satisfied, the Committee must consult HM Treasury and have regard for any advice given.
2. IPSA has been established to be independent of Parliament and Government. It is responsible for both regulating and operating systems for the payment of MPs' salaries, business costs and expenses. IPSA's aim is for the system to be fair, workable and transparent.
3. Further details of spending covered by this estimate can be found in the Annual Report and Accounts.

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	199,221,000		199,221,000
Capital	394,000		394,000
<b>Annually Managed Expenditure</b>			
Resource	100,000		100,000
Capital	0		-
<b>Total Net Budget</b>			
Resource	199,321,000		199,321,000
Capital	394,000		394,000
<b>Non-Budget Expenditure</b>	0		-
<b>Net Cash Requirement</b>	<b>198,327,000</b>		198,327,000

Amount required in the year ending 31 March 2020 for expenditure by Independent Parliamentary Standards Authority on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Operation and administration of the Independent Parliamentary Standards Authority (IPSA), and all activities connected to its purpose. Determination and operation of a business costs and expenses scheme for Members of Parliament, payment of: the salaries, business costs and expenses of Members of Parliament and their staff. Determination of policy for the administration and salaries and pensions for Members of Parliament. Conducting reviews and investigations carried out under the auspices of the Office of the Compliance Officer. Depreciation and other non-cash costs.

#### Income arising from:

Funding received from the House to cover the costs of interns employed by some MPs. Miscellaneous repayments made under the MPs' Scheme of Business Costs and Expenses.

### Annually Managed Expenditure:

#### Expenditure arising from:

Provisions and impairments.

### IFRS 9 and 15

Where necessary IPSA is compliant with all changes in IFRS being introduced during 2018.

The Independent Parliamentary Standards Authority will account for this Estimate.

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>Departmental Expenditure Limit</b>			
Resource	199,221,000	87,779,000	<b>111,442,000</b>
Capital	394,000	300,000	<b>94,000</b>
<b>Annually Managed Expenditure</b>			
Resource	100,000	23,000	<b>77,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>198,327,000</b>	<b>91,914,000</b>	<b>106,413,000</b>

£'000

[illegible]

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>199,321</b>	<b>193,514</b>	<b>188,683</b>
<b>Net Capital Requirement</b>	<b>394</b>	<b>2,865</b>	<b>2,525</b>
<b>Accruals to cash adjustments</b>	<b>-1,388</b>	<b>-309</b>	<b>-1,381</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,608	-429	-424
New provisions and adjustments to previous provisions	-100	-500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-80	-126
<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	-100	300	388
Increase (-) / Decrease (+) in creditors	500	400	-1,219
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>198,327</b>	<b>196,070</b>	<b>189,827</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	200,322	196,756	189,051
<i>Less:</i>			
Programme DEL Income	-801	-987	-368
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>199,521</b>	<b>195,769</b>	<b>188,683</b>
<b>Total Net Operating Costs</b>	<b>199,521</b>	<b>195,769</b>	<b>188,683</b>
<i>Of which:</i>			
Resource DEL	199,221	193,014	188,683
Capital DEL	200	205	80
Resource AME	100	500	-
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	-200	-205	80
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>199,321</b>	<b>193,514</b>	<b>188,843</b>
<i>Of which:</i>			
Resource DEL	199,221	212,164	174,903
Resource AME	100	50	-1,233
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>199,321</b>	<b>212,214</b>	<b>173,670</b>



## Part III: Note B - Analysis of Departmental Income

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-211</b>	<b>-402</b>	<b>-368</b>
<i>Of which:</i>			
Programme			
Other Grants	-211	-183	-155
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-211	-183	-155
Other Income	-	-219	-213
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-	-	-
B: IPSA Operations (core costs)	-	-219	-213
Total Programme	-211	-402	-368
<b>Total Voted Resource Income</b>	<b>-211</b>	<b>-402</b>	<b>-368</b>
<b>Voted Capital DEL</b>	<b>-590</b>	<b>-585</b>	<b>-288</b>
<i>Of which:</i>			
Programme			
Other Grants	-590	-585	-288
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-590	-585	-288
Total Programme	-590	-585	-288
<b>Total Voted Capital Income</b>	<b>-590</b>	<b>-585</b>	<b>-288</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. £0 of CFER income was received in 2017-18

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	<b>Marcial Boo, Chief Executive</b>
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Marcial Boo has personal responsibility for the proper presentation of the department'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.

