

Main Estimate 2017-18

Supply Estimates

Independent Parliamentary Standards Authority

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

Ordered by the House of Commons to be printed 26th April 2017

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Independent Parliamentary Standards Authority

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
Departmental Expenditure Limit			
Resource	212,164,000		212,164,000
Capital	2,935,000		2,935,000
Annually Managed Expenditure			
Resource	50,000		50,000
Capital	-		-
Total Net Budget			
Resource	212,214,000		212,214,000
Capital	2,935,000		2,935,000
Non-Budget Expenditure	-		-
Net Cash Requirement	214,549,000		214,549,000

Amount required in the year ending 31 March 2018 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 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 Creative Society to cover the costs of interns employed by some MPs. Rent from subletting office space. Miscellaneous repayments made under the MPs' Scheme of Business Costs and Expenses.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and impairments.

The **Independent Parliamentary Standards Authority** will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete
Departmental Expenditure Limit			
Resource	212,164,000	83,826,000	128,338,000
Capital	2,935,000	688,000	2,247,000
Annually Managed Expenditure			
Resource	50,000	200,000	-150,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	214,549,000	84,600,000	129,949,000

Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Net Resource Requirement	212,214	186,780	174,993
Net Capital Requirement	2,935	2,665	601
Accruals to cash adjustments	-600	-1,401	-245
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-520	-771	-768
New provisions and adjustments to previous provisions	-50	-500	638
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-80	-102
<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	300	250	-189
Increase (-) / Decrease (+) in creditors	-250	-300	153
Use of provisions	-	-	23
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	214,549	188,044	175,349

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	213,992	189,819	175,708
<i>Less:</i>			
Programme DEL Income	-1,128	-374	-114
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	212,864	189,445	175,594
Total Net Operating Costs	212,864	189,445	175,594
<i>Of which:</i>			
Resource DEL	212,164	186,280	175,631
Capital DEL	650	2,665	601
Resource AME	50	500	-638
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	-650	-2,665	-601
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	212,214	186,780	174,993
<i>Of which:</i>			
Resource DEL	212,164	186,280	175,631
Resource AME	50	500	-638
<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	-	-	-
Total Resource (Estimate)	212,214	186,780	174,993

Part III: Note B - Analysis of Departmental Income

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Voted Resource DEL	-378	-374	-114
<i>Of which:</i>			
Programme			
Other Grants	-165	-145	-114
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-165	-145	-114
Other Income	-213	-229	-
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-	-	-
B: IPSA Operations (core costs)	-213	-229	-
Total Programme	-378	-374	-114
Total Voted Resource Income	-378	-374	-114
Voted Capital DEL	-750	-85	-108
<i>Of which:</i>			
Programme			
Other Grants	-750	-85	-108
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-750	-85	-108
Total Programme	-750	-85	-108
Total Voted Capital Income	-750	-85	-108

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16

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:

Accounting Officer: **Marcial Boo, Chief Executive**

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.

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