

**Supply Estimates 2019-20**  
*For the year ending 31 March 2020*

**Supplementary Estimate**

**Independent Parliamentary Standards Authority**

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

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# Independent Parliamentary Standards Authority

## Introduction

This Supplementary Estimate is required for the following purposes:

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<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
Increase in RDEL	29,650,000		
<b>Total change in Resource DEL (Voted)</b>	<b>29,650,000</b>	<b>0</b>	<b>29,650,000</b>
Increase in CDEL	500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>500,000</b>		<b>500,000</b>
<b>Total change in Net Cash Requirement</b>			<b>30,150,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	29,650,000	-	29,650,000
Capital†	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	29,650,000	-	29,650,000
Capital	500,000	-	500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement†</b>	<b>30,150,000</b>		

Supplementary amounts 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 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. 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.

† £ 30,150,00 has been advanced from the Contingencies Fund to provide cash in respect of £ 29,650,000 resource DEL and £ 500,000 capital DEL spending, supporting the service provided under sections A and B of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2020.

## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present 7	Net Capital Changes 8	Revised 9
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
Voted Expenditure	-	199,221	-	29,650	-	228,871	394	500	894
<i>Of which:</i>									
A MP's Pay, staffing, business costs and expenses	-	190,328	-	29,000	-	219,328	200	500	700
B IPSA Operations (core costs)		8,893	-	650	-	9,543	194	-	194
<b>Total Spending in DEL</b>		<b>199,221</b>	<b>-</b>	<b>29,650</b>		<b>228,871</b>	<b>394</b>	<b>500</b>	<b>894</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
Voted Expenditure	-	100	-	-	-	100	-	-	-
<i>Of which:</i>									
C Provisions and impairments	-	100	-	-	-	100	-	-	-
<b>Total Spending in AME</b>		<b>100</b>	<b>-</b>	<b>-</b>		<b>100</b>		<b>-</b>	
<b>Total for Estimate</b>		<b>199,321</b>	<b>-</b>	<b>29,650</b>		<b>228,971</b>	<b>394</b>	<b>500</b>	<b>894</b>
<i>Of which:</i>									
Voted Expenditure		199,321	-	29,650		228,971	394	500	894
Non Voted Expenditure	-	-	-	-			-	-	-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>198,327</b>	<b>30,150</b>	<b>228,477</b>



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>199,321</b>	<b>29,650</b>	<b>228,971</b>
<b>Net Capital Requirement</b>	<b>394</b>	<b>500</b>	<b>894</b>
<b>Accruals to cash adjustments</b>	<b>-1,388</b>	<b>-</b>	<b>-1,388</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,608	-	-1,608
New provisions and adjustments to previous provisions	-100	-	-100
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-100	50	-50
Increase (-) / Decrease (+) in creditors	500	-50	450
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>30,150</b>	<b>228,477</b>

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

£'000

2019-20  
Revised Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	229,082
<i>Less:</i>	
Programme DEL Income	-211
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>228,871</b>
<b>Total Net Operating Costs</b>	<b>228,871</b>
<i>Of which:</i>	
Resource DEL	228,871
Capital DEL	700
Resource AME	100
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	-700
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>228,971</b>
<i>Of which:</i>	
Resource DEL	228,871
Resource AME	100
<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>228,971</b>



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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-211</b>
<i>Of which:</i>	
Programme	
Other Grants	-211
<i>Of which:</i>	
MP's Pay, staffing, business costs and expenses	-211
Other Income	-
<i>Of which:</i>	
IPSA Operations (core costs)	-
Total Programme	-211
<b>Total Voted Resource Income</b>	<b>-211</b>
<b>Voted Capital DEL</b>	<b>-850</b>
<i>Of which:</i>	
Programme	
Other Grants	-850
<i>Of which:</i>	
MP's Pay, staffing, business costs and expenses	-850
Total Programme	-850
<b>Total Voted Capital Income</b>	<b>-850</b>

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

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No CFER income or receipts are expected in 2019-20

## 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 (FRM), 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.