

Supply Estimates 2023-24
For the year ending 31 March 2024

Supplementary Estimate

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 on
22 February 2024

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ISBN 978-1-5286-4712-0

E03078443 02/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

Independent Parliamentary Standards Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases		Reductions	Total	
Change in RDEL	-	-	273,000	-	273,000
Total change in Resource DEL (Voted)	-	-	273,000	-	273,000
Change in RDEL	273,000		-	273,000	
Total change in Resource DEL (Voted)	273,000		-	273,000	

Part I

£

	Voted	Non-Voted	
Departmental Expenditure Limit			
Resource	-273,000	-	-273,000
Capital	273,000	-	273,000
Total Net Budget			
Resource	-273,000	-	-273,000
Capital	273,000	-	273,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2024 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. The reimbursement of travel and subsistence costs for meeting attendance of IPSA appointed managers of the UK MEP Pension Scheme.

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.

The Independent Parliamentary Standards Authority will account for this Estimate.

Part II: Changes Proposed

£'000								
Net Resources						Net Capital		
Present		Changes		Revised				
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	250,389	-	-273	-	250,116	250	273	523
<i>Of which:</i>								
A MP's Pay, staffing, business costs and expenses								
-	239,252	-	-	-	239,252	30	-	30
B IPSA Operations (core costs)								
-	11,137	-	-273	-	10,864	220	273	493
-	-	-	-	-	-	-	-	-
Non-voted expenditure								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
-	-	-	-	-	-	-	-	-
Total Spending in DEL								
-	250,389	-	-273	-	250,116	250	273	523
Total for Estimate								
-	250,389	-	-273	-	250,116	250	273	523
<i>Of which:</i>								
Voted Expenditure								
-	250,389	-	-273	-	250,116	250	273	523
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	250,112	-	250,112

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

[illegible]

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	250,539	-273	250,266
Net Capital Requirement	250	273	523
Accruals to cash adjustments	-677	-	-677
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,124	-	-1,124
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-98	-	-98
<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	145	-	145
Increase (-) / Decrease (+) in creditors	550	-	550
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	250,112	-	250,112

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	250,520
<i>Less:</i>	
Programme DEL Income	-254
Programme AME Income	-
Non-budget income	-
Net Programme Costs	250,266
Total Net Operating Costs	250,266
<i>Of which:</i>	
Resource DEL	250,116
Capital DEL	
Resource AME	150
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	
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	250,266
<i>Of which:</i>	
Resource DEL	250,116
Resource AME	150
<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)	250,266

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-254
<i>Of which:</i>	
Programme	
Other Grants	-254
<i>Of which:</i>	
A: MP's Pay, staffing, business costs and expenses	-254
Other Income	-
<i>Of which:</i>	
A: MP's Pay, staffing, business costs and expenses	-
B: IPSA Operations (core costs)	-
Total Programme	-254
Total Voted Resource Income	-254
Voted Capital DEL	-320
<i>Of which:</i>	
Programme	
Other Grants	-320
<i>Of which:</i>	
A: MP's Pay, staffing, business costs and expenses	-320
Total Programme	-320
Total Voted Capital Income	-320

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

No CFER income or receipts are expected in 2023-24.

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:	Ian Todd, Chief Executive
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Ian Todd 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.

