

# **Main Estimate 2018-19**

## **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 19<sup>th</sup> April 2018



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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

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	195,064,000		195,064,000
Capital	1,265,000		1,265,000
<b>Annually Managed Expenditure</b>			
Resource	50,000		50,000
Capital	-		-
<b>Total Net Budget</b>			
Resource	195,114,000		195,114,000
Capital	1,265,000		1,265,000
<b>Non-Budget Expenditure</b>	-		-
<b>Net Cash Requirement</b>	<b>196,070,000</b>		<b>196,070,000</b>

Amount required in the year ending 31 March 2019 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.

### 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)**

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	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>Departmental Expenditure Limit</b>			
Resource	195,064,000	90,971,000	<b>104,093,000</b>
Capital	1,265,000	850,000	<b>415,000</b>
<b>Annually Managed Expenditure</b>			
Resource	50,000	30,000	<b>20,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>196,070,000</b>	<b>91,914,000</b>	<b>104,156,000</b>

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**Part II: Resource to cash reconciliation**

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
<b>Net Resource Requirement</b>	<b>195,114</b>	<b>212,214</b>	<b>173,670</b>
<b>Net Capital Requirement</b>	<b>1,265</b>	<b>2,935</b>	<b>1,485</b>
<b>Accruals to cash adjustments</b>	<b>-309</b>	<b>-600</b>	<b>323</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-309	-520	-453
New provisions and adjustments to previous provisions	-50	-50	1,233
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-80	-87
<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	250	300	209
Increase (-) / Decrease (+) in creditors	-120	-250	-579
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>196,020</b>	<b>214,549</b>	<b>175,478</b>

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	196,306	213,992	175,640
<i>Less:</i>			
Programme DEL Income	-987	-1,128	-395
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>195,319</b>	<b>212,864</b>	<b>175,245</b>
<b>Total Net Operating Costs</b>	<b>195,319</b>	<b>212,864</b>	<b>175,245</b>
<i>Of which:</i>			
Resource DEL	195,064	212,164	174,903
Capital DEL	205	650	1,485
Resource AME	50	50	-1,233
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	-205	-650	-1485
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>195,114</b>	<b>212,214</b>	<b>173,670</b>
<i>Of which:</i>			
Resource DEL	195,064	212,164	174,903
Resource AME	50	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>195,114</b>	<b>212,214</b>	<b>173,670</b>



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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
<b>Voted Resource DEL</b>	<b>-402</b>	<b>-378</b>	<b>-395</b>
<i>Of which:</i>			
Programme			
Other Grants	-183	-165	-166
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-183	-165	-166
Other Income	-219	-213	-229
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-	-	-
B: IPSA Operations (core costs)	-219	-213	-229
Total Programme	-402	-378	-395
<b>Total Voted Resource Income</b>	<b>-402</b>	<b>-378</b>	<b>-395</b>
<b>Voted Capital DEL</b>	<b>-585</b>	<b>-750</b>	<b>-94</b>
<i>Of which:</i>			
Programme			
Other Grants	-585	-750	-94
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-585	-750	-94
Total Programme	-585	-750	-94
<b>Total Voted Capital Income</b>	<b>-585</b>	<b>-750</b>	<b>-94</b>

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

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No CFER income or receipts are expected in 2018-19 or 2017-18. £41,956 of CFER income was received in 2016-17

## 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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