

Supply Estimates 2020-21
For the year ending 31 March 2021

Supplementary Estimate

Independent Parliamentary Standards Authority

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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
Increase in RDEL	15,225,000		
Total change in Resource DEL (Voted)	15,225,000	0	15,225,000
Increase in CDEL	0		
Total change in Capital DEL (Voted)	0		-
Total change in Net Cash Requirement	15,225,000		15,225,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource†	15,225,000	-	15,225,000
Capital†	-	-	-
Total Net Budget			
Resource	15,225,000	-	15,225,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement†	15,225,000		

Supplementary amounts required in the year ending 31 March 2021 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, impairments and other non-cash costs arising in AME

The Independent Parliamentary Standards Authority will account for this Estimate.

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital	
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6		Changes	Revised
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure	-	224,330	-	15,225	-	239,555	1,941	-	1,941
<i>Of which:</i>									
A MP's Pay, staffing, business costs and expenses	-	214,201	-	15,000	-	229,201	200	-	200
B IPSA Operations (core costs)		10,129	-	225	-	10,354	1,741	-	1,741
Total Spending in DEL		224,330	-	15,225		239,555	1,941	-	1,941
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure	-	100	-	-	-	100	-	-	-
<i>Of which:</i>									
C Provisions and impairments	-	100	-	-	-	100	-	-	-
Total Spending in AME		100	-	-		100	-	-	-
Total for Estimate		224,430	-	15,225		239,655	1,941	-	1,941
<i>Of which:</i>									
Voted Expenditure		224,430	-	15,225		239,655	1,941	-	1,941
Non Voted Expenditure	-		-				-	-	-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	225,422	15,226	240,648

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	224,430	15,225	239,655
Net Capital Requirement	1,941	-	1,941
Accruals to cash adjustments	-949	-	-949
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,509	-	-1,509
New provisions and adjustments to previous provisions	-100	-	-100
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-	-90
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	350	50	400
Increase (-) / Decrease (+) in creditors	400	-50	350
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	225,422	15,225	240,647

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

£'000

	2010-21 Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	240,816
<i>Less:</i>	
Programme DEL Income	-961
Programme AME Income	-
Non-budget income	-
Net Programme Costs	239,855
Total Net Operating Costs	239,855
<i>Of which:</i>	
Resource DEL	239,555
Capital DEL	200
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	-200
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	239,655
<i>Of which:</i>	
Resource DEL	239,555
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	-
Total Resource (Estimate)	239,655

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-371
<i>Of which:</i>	
Programme	
Other Grants	-371
<i>Of which:</i>	
A: MP's Pay, staffing, business costs and expenses	-371
Other Income	-
<i>Of which:</i>	
IPSA Operations (core costs)	-
Total Programme	-371
Total Voted Resource Income	-371
Voted Capital DEL	-590
<i>Of which:</i>	
Programme	
Other Grants	-590
<i>Of which:</i>	
A: MP's Pay, staffing, business costs and expenses	-590
Total Programme	-590
Total Voted Capital Income	-590

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

No CFER income or receipts are expected in 2020-21

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**

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 (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.

