
Main Estimate 2015-16

Supply Estimates

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

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

		Non-Voted	Total
Departmental Expenditure Limit			
Resource		-	209,991,000
Capital		-	1,898,000
Annually Managed Expenditure			
Resource		-	500,000
Capital		-	-
Total Net Budget			
Resource		-	210,491,000
Capital		-	1,898,000
Non-Budget Expenditure		-	-
Net Cash Requirement		-	211,038,000

Amount required in the year ending 31 March 2016 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:

Repayment of capital gains on property funded by mortgage interest payments, made under the MPs' business costs and expenses scheme. Funding received from the Social Mobility Foundation 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	209,991,000	111,108,000	98,883,000
Capital	1,898,000	1,558,000	340,000
Annually Managed Expenditure			
Resource			
Capital	500,000	140,000	360,000
Non-Budget Expenditure	-	-	-
Net cash Requirement	211,038,000	112,665,000	98,373,000

Part II: Subhead detail

£'000										
2015-16 Plans									2014-15 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	210,123	-132	209,991	3,048	-1,150	1,898	168,391	1,523
<i>Of which:</i>										
A MP's Pay, staffing, business costs and expenses										
-	-	-	201,214	-132	201,082	2,480	-1,150	1,330	159,432	500
B IPSA Operations (core costs)										
-	-	-	5,112	-	5,112	568	-	568	5,112	1,023
C IPSA Operations (project costs)										
-	-	-	1,547	-	1,547	-	-	-	1,755	-
D Information Commissioner Expenditure on receipts										
-	-	-	2,150	-	2,150	-	-	-	2,052	-
E IPSA Recruitment of IPSA Board										
-	-	-	100	-	100	-	-	-	40	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-
<i>Of which:</i>										
-	-	-	-	-	-	-	-	-	-	-
Total Spending in DEL										
-	-	-	210,123	-132	209,991	3,048	-1,150	1,898	168,391	1,523
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	500	-	500	-	-	-	350	-
<i>Of which:</i>										
F Provisions and impairments										
-	-	-	500	-	500	-	-	-	350	-
Total Spending in AME										
-	-	-	500	-	500	-	-	-	350	-
Total for Estimate										
-	-	-	210,623	-132	210,491	3,048	-1,150	1,898	168,741	1,523
<i>Of which:</i>										
Voted Expenditure										
-	-	-	210,623	-132	210,491	3,048	-1,150	1,898	168,741	1,523
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Net Resource Requirement	210,491	168,741	161,192
Net Capital Requirement	1,898	1,523	265
Accruals to cash adjustments	-1,351	738	-2,708
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-771	-998	-875
New provisions and adjustments to previous provisions	-500	-350	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-80	-
<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	-	2,166	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-1,833
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	211,038	171,002	158,749

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

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	213,103	169,974	161,490
<i>Less:</i>			
Programme DEL Income	-1,282	-733	-298
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	211,821	169,241	161,192
Total Net Operating Costs	211,821	169,241	161,192
<i>Of which:</i>			
Resource DEL	209,991	168,391	161,192
Capital DEL	1,330	500	-
Resource AME	500	350	-
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	-1,330	-500	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	210,491	168,741	161,192
<i>Of which:</i>			
Resource DEL	209,991	168,391	159,359
Resource AME	500	350	1,833
<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)	210,491	168,741	161,192

Part III: Note B - Analysis of Departmental Income

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
Voted Resource DEL	-132	-583	-298
<i>Of which:</i>			
Programme			
Other Grants	-132	-132	-
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-132	-132	-
Other Income	-	-451	-298
<i>Of which:</i>			
A: MP's Pay, staffing, business costs and expenses	-	-50	-163
B: IPSA Operations (core costs)	-	-401	-135
Total Programme	-132	-583	-298
Total Voted Resource Income	-132	-583	-298
Voted Capital DEL	-1,150	-150	-
<i>Of which:</i>			
Programme			
Other Grants	-1,150	-150	-
<i>Of which:</i>			
MP's Pay, staffing, business costs and expenses	-1,150	-150	-
Total Programme	-1,150	-150	-
Total Voted Capital Income	-1,150	-150	-

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14

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.

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