
Supplementary Estimate 2013-14

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
13 February 2014

© Crown copyright 2014

You may re-use this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit <http://www.nationalarchives.gov.uk/doc/open-government-licence/> or e-mail: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

ISBN: 9780102988031

Printed in the UK by The Stationery Office Limited
on behalf of the Controller of Her Majesty's Stationery Office

ID 2623564 02/14 37235 19585

Printed on paper containing 75% recycled fibre content minimum.

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
A5: Recognition of income arising from miscellaneous receipts under the MPs' Scheme of Business Costs and Expenses and an increase in grant income from the Social Mobility Foundation.		-112,000	-112,000
A4: Expenditure increase offset by income received under A5.	112,000		112,000
A token budget to allow for ambit change on Miscellaneous Receipts.		-1,000	-1,000
Total change in Resource DEL (Voted)	112,000	-113,000	-1,000
Line E provisions and impairments: increase in provisions	1,300,000		1,300,000
Total change in Resource AME (Voted)	1,300,000	-	1,300,000
A change in cash required as a result of the above changes		-1,000	-1,000
Total change in Net Cash Requirement		-1,000	-1,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,000	-	-1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,300,000	-	1,300,000
Capital	-	-	-
Total Net Budget			
Resource	1,299,000	-	1,299,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-1,000		-1,000

Supplementary amounts required in the year ending 31 March 2014 for expenditure by the Independent Parliamentary Standards Authority on:

Departmental Expenditure Limit:

Expenditure arising from:

Operation and administration of the Independent Parliamentary Standards Authority, 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 II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	165,332	-	-1	-	165,331	1,673	-	1,673
<i>Of which:</i>								
A MP's Pay, staffing, business costs and expenses								
-	158,153	-	-1	-	158,152	-	-	-
Total Spending in DEL								
		-	-1				-	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,000	-	1,300	-	2,300	-	-	-
<i>Of which:</i>								
E Provisions and impairments								
-	1,000	-	1,300	-	2,300	-	-	-
Total Spending in AME								
		-	1,300				-	
Total for Estimate								
		-	1,299				-	
<i>Of which:</i>								
Voted Expenditure								
		-	1,299				-	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	166,913	-1	166,912

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	166,332	1,299	167,631
Net Capital Requirement	1,673	-	1,673
Accruals to cash adjustments	-1,092	-1,300	-2,392
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,007	-	-1,007
New provisions and adjustments to previous provisions	-1,000	-1,300	-2,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-	-85
<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	1,000	-	1,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	166,913	-1	166,912

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

£'000

Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	167,999
<i>Less:</i>	
Programme DEL Income	-368
Programme AME Income	-
Non-budget income	-
Net Programme Costs	167,631
Total Net Operating Costs	167,631
<i>Of which:</i>	
Resource DEL	165,331
Capital DEL	-
Resource AME	2,300
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	167,631
<i>Of which:</i>	
Resource DEL	165,331
Resource AME	2,300
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	167,631

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-368

Of which:

Programme

Other Grants

-133

Of which:

A MP's Pay, staffing, business costs and expenses

-133

Other Income

-235

Of which:

A MP's Pay, staffing, business costs and expenses

-100

B IPSA Operations (core costs)

-135

Total Programme

-368

Total Voted Resource Income

-368

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

No CFER income or receipts are expected in 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: Andrew McDonald, Chief Executive

Andrew McDonald, Chief Executive 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.



information & publishing solutions

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline Lo-Call: 0845 7 023474

Fax orders: 0870 600 5533

Email: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Houses of Parliament Shop

12 Bridge Street, Parliament Square

London SW1A 2JX

Telephone orders: 020 7219 3890/General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: shop@parliament.uk

Internet: <http://www.shop.parliament.uk>

TSO@Blackwell and other accredited agents

ISBN 978-0-10-298803-1



9 780102 988031