

**Independent
Parliamentary Standards
Authority**

Main Estimate 2013-14

Independent Parliamentary Standards Authority

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Presented to the House of Commons pursuant to Schedule 1 to the Parliamentary Standards Act 2009

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Introduction

1. As provided 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 efficient and cost-effective discharge by IPSA of its functions. Before deciding whether it is satisfied, the Committee must consult HM Treasury and have regard to 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 systems to be fair, workable and transparent.

3. The central consideration in determining IPSA's operational costs is that public money is spent carefully and prudently.

4. The Estimate includes provision within the Departmental Expenditure Limit for a net resource requirement of £166.332m. Of this, £158.153m relates to the direct payment of MPs' pay, staffing, business costs and expenses, £6.224m relates to the operation of IPSA and the Compliance Officer function (£5.381m core operational costs and £0.843m project costs). In addition £0.955m includes the legal costs of our response to the Information Commissioner's decision that IPSA should publish receipts, and the costs of cataloguing, redacting and publishing receipts for MPs' expenses. While it is committed to transparency, IPSA believes that the costs of publication do not represent value for money for the public purse and is seeking permission to appeal against the decision of the First-Tier Tribunal published on the 29th April 2013. Under the provisions of the Freedom of Information Act, in order for IPSA to be able to plan and manage the future publication of receipts, we are required to have taken a "settled decision" to do so in advance of a final legal decision and subsequent FOI requests. The necessary funding is therefore required to be included within the Estimate.

5. The Estimate also includes £1m in a subhead for Annually Managed Expenditure for any provisions and impairments and £1.673m capital. Of this, £1m relates to rental deposit loans as provided for in the MPs' Expenses Scheme and £0.673m to IPSA's operations.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	165,332,000		165,332,000
Capital	1,673,000	-	1,673,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	166,332,000	-	166,332,000
Capital	1,673,000	-	1,673,000
Non-Budget Expenditure	-		-
Net cash requirement	166,913,000	-	166,913,000

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.

Annually Managed Expenditure:Expenditure arising from:

Provisions and impairments.

The Independent Parliamentary Standards Authority will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete
Departmental Expenditure Limit			
Resource	165,332,000	79,200,000	86,132,000
Capital	1,673,000	975,000	698,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Non-Budget Expenditure			
	-	-	-
Net cash requirement	166,913,000	80,106,000	86,807,000

Part II: Subhead detail

£000

2013-14 Plans									2012-13 Provisions	
Administration			Resources			Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	165,587	-255	165,332	1,673	-	1,673	174,944	2,167
<i>Of which:</i>										
A	MPs' pay, staffing, business costs and expenses		158,273	-120	158,153	1,000	-	1,000	168,496	1,707
B	IPSA operations (core costs)		5,516	-135	5,381	673	-	673	5,675	460
C	IPSA operations (project costs)		843	-	843	-	-	-	430	-
D	Additional expenditure arising from the Information Commissioner's decision notice requiring IPSA to publish receipts		955	-	955	-	-	-	243	-
<i>Recruitment of IPSA Board</i>										
-	-	-	-	-	-	-	-	-	100	-
Total Spending in DEL										
-	-	-	165,587	-255	165,332	1,673	-	1,673	174,944	2,167
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
E	Provisions and Impairments		1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total for Estimate										
-	-	-	166,587	-255	166,332	1,673	-	1,673	175,944	2,167
<i>Of which:</i>										
Voted expenditure										
-	-	-	166,587	-255	166,332	1,673	-	1,673	175,944	2,167
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	166,332	175,944	145,911
Net Capital Requirement	1,673	2,167	291
Accruals to cash adjustments	-1,092	-154	-200
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,007	-813	-859
New provisions and adjustments to previous provisions	-1,000	-1,098	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-85	-52
<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	1000	1,744	307
Increase (-) / Decrease (+) in creditors	-	-	450
Use of provisions	-	98	-46
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	166,913	177,957	146,002

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

	£000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	166,587	176,507	145,911
<i>Less:</i>			
Programme DEL Income	-255	-563	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	166,332	175,944	145,911
Total Net Operating Costs	166,332	175,944	145,911
<i>Of which:</i>			
Resource DEL	165,332	174,944	145,911
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
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	166,332	175,944	145,911
<i>Of which:</i>			
Resource DEL	165,332	174,944	145,911
Resource AME	1,000	1,000	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	166,332	175,944	145,911

Part III: Note B – Analysis of Departmental Income

	£000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Voted Resource DEL	-255	-563	
<i>Of which:</i>			
Programme			
Section A: MPs pay, staffing, business costs and expenses	-120	-507	-
Section B: IPSA operations (core costs)	-135	-56	-
Total Voted Resource Income	-255	-563	-

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

No CFER income or receipts are expected in 2013-14. None has arisen in 2012-13 or 2011-12.

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:

Principal Accounting Officer Andrew McDonald, Chief Executive

Andrew McDonald 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 the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the organisation's assets, are broadly as set out in Managing Public Money, published by HM Treasury.



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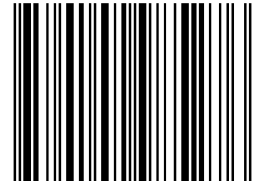
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