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# House of Commons: Members

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## Introduction

1. This Estimate covers the Exchequer contribution towards the cost of pensions for Members of Parliament and provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund, payroll costs of Members appointed to specific parliamentary duties, provision of ICT equipment to Members, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non cash items.
2. A separate Estimate is laid by both the Independent Parliamentary Standards Authority (IPSA) and the House of Commons Administration to cover the additional operating costs of Parliament.

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	25,277,000	-	25,277,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	8,223,000	-	8,223,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,500,000	-	33,500,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>24,417,000</b>		

Amounts required in the year ending 31 March 2014 for expenditure by House of Commons: Members on:

**Departmental Expenditure Limit:**Expenditure arising from:

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members of Parliament appointed to specific parliamentary duties, provision of ICT equipment to Members, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

**Annually Managed Expenditure:**Expenditure arising from:

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

**The Clerk of the House of Commons** will account for this Estimate.

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	25,277,000	10,755,000	<b>14,522,000</b>
Capital	100,000	90,000	<b>10,000</b>
<b>Annually Managed Expenditure</b>			
Resource	8,223,000	3,645,000	<b>4,578,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>24,417,000</b>	<b>10,449,000</b>	<b>13,968,000</b>

## Part II: Subhead detail

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2013-14 Plans									2012-13 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
<b>Total Spending in DEL</b>										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
<i>Of which:</i>										
B Provisions										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
<b>Total Spending in AME</b>										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
<b>Total for Estimate</b>										
-	-	-	33,500	-	33,500	100	-	100	32,000	200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	33,500	-	33,500	100	-	100	32,000	200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
<b>Net Resource Requirement</b>	<b>33,500</b>	<b>32,000</b>	<b>29,465</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>200</b>	<b>65</b>
<b>Accruals to cash adjustments</b>	<b>-9,183</b>	<b>-8,980</b>	<b>-7,955</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-900	-800	-900
New provisions and adjustments to previous provisions	-8,223	-8,100	-7,139
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-80	-263
<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	-	-	-60
Increase (-) / Decrease (+) in creditors	-	-	407
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>24,417</b>	<b>23,220</b>	<b>21,575</b>

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

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	33,500	32,000	29,465
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>33,500</b>	<b>32,000</b>	<b>29,465</b>
<b>Total Net Operating Costs</b>	<b>33,500</b>	<b>32,000</b>	<b>29,465</b>
<i>Of which:</i>			
Resource DEL	25,277	23,900	22,326
Capital DEL	-	-	-
Resource AME	8,223	8,100	7,139
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>33,500</b>	<b>32,000</b>	<b>29,465</b>
<i>Of which:</i>			
Resource DEL	25,277	23,900	22,326
Resource AME	8,223	8,100	7,139
<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>33,500</b>	<b>32,000</b>	<b>29,465</b>

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

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No income is expected in 2013-14, 2012-13 or 2011-12.

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

No CFER income or receipts are expected in 2013-14, 2012-13 or 2011-12.



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## 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:** Sir Robert Rogers KCB, Clerk of the House of Commons

Sir Robert Rogers KCB has personal responsibility for the proper presentation of the Members 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 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 House of Commons Financial Reporting Manual, 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.