

Independent Parliamentary Expenses Authority

**Entity resources and planned
performance**

Independent Parliamentary Expenses Authority

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Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Independent Parliamentary Expenses Authority (IPEA) was established by the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act).

As an organisation, IPEA strives to deliver its primary functions as established by the IPEA Act, which relate to advice, reporting and audit. These functions include:

- providing personal advice to members of parliament (parliamentarians) and persons employed under the *Members of Parliament (Staff) Act 1984* (MOP(S) staff) on travel expenses, allowances, and related expenses
- monitoring parliamentarians and MOP(S) staff regarding travel expenses, allowances, and related expenses
- administering travel expenses, allowances, and related expenses, including processing of these claims
- publicly reporting on work expenses under the applicable framework
- auditing work expense claims.

Consistent with its primary functions, IPEA's activities seek to provide:

- clear advice to parliamentarians and MOP(S) staff on travel and work related expenses to help support them in their respective roles
- independent oversight of the work expenses accessed by current and former parliamentarians and MOP(S) staff through IPEA's reporting and auditing activities.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Independent Parliamentary Expenses Authority resource statement — Budget estimates for 2021-22 as at Budget May 2021

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,050	5,050
Departmental appropriation (b)	8,746	10,041
Total departmental annual appropriations	13,796	15,091
Total departmental resourcing	13,796	15,091
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	6,945	6,945
Outcome 1	38,767	39,157
Total administered annual appropriations	45,712	46,102
Total administered special appropriations	32,736	37,683
Total administered resourcing	78,448	83,785
Total resourcing for Independent Parliamentary Expenses Authority	92,244	98,876
	2020-21	2021-22
Average staffing level (number)	52	65

Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2021-22.

(b) Excludes departmental capital budget (DCB).

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

1.3 Budget measures

No Budget measures have been announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO) that impact IPEA.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Independent Parliamentary Expenses Authority can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

The most recent annual performance statement can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Linked programs

Department of Finance
Programs <ul style="list-style-type: none">• Program 3.1 – Ministerial and Parliamentary Services
Contribution to Outcome 1 made by linked programs <p>IPEA administers and advises on travel related work expenses, and provides independent oversight of the work expenses administered by the Department of Finance for current and former parliamentarians and their staff.</p>

Budgeted expenses for Outcome 1

This table shows how much IPEA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1
Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	38,767	39,157	39,678	40,208	40,730
Special appropriations					
<i>Parliamentary Business Resources Act 2017</i>	32,144	37,084	33,374	33,841	34,281
<i>Parliamentary Retirement Travel Act 2002</i>	592	599	607	616	624
Administered total	71,503	76,840	73,659	74,665	75,635
Departmental expenses					
Departmental appropriation	8,746	10,041	10,083	8,817	8,850
Expenses not requiring appropriation in the Budget year (a)	-	56	56	56	56
Departmental total	8,746	10,097	10,139	8,873	8,906
Total expenses for program 1.1	80,249	86,937	83,798	83,538	84,541
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	38,767	39,157	39,678	40,208	40,730
Special appropriations	32,736	37,683	33,981	34,457	34,905
Administered total	71,503	76,840	73,659	74,665	75,635
Departmental expenses					
Departmental appropriation	8,746	10,041	10,083	8,817	8,850
Expenses not requiring appropriation in the Budget year (a)	-	56	56	56	56
Departmental total	8,746	10,097	10,139	8,873	8,906
Total expenses for Outcome 1	80,249	86,937	83,798	83,538	84,541
	2020-21	2021-22			
Average staffing level (number)	52	65			

(a) Expenses not requiring appropriation in the Budget year are made up of audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.		
Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
Delivery	IPEA's objective is to administer and advise on travel related work expenses, and provide independent oversight of the work expenses provided to current and former parliamentarians and their staff through its reporting and auditing activities.	
Performance information: 1.1 – IPEA – Travel Oversight and Reporting		
Year	Performance measure (a)	Actual Achievement/Targets
2020-21	<p>Travel — Advice</p> <ul style="list-style-type: none"> Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. <p>Travel — Claims</p> <ul style="list-style-type: none"> Accurate and timely processing of claims for travel expenses and allowances relating parliamentarians and MOP(S) staff. <p>Data and Reporting</p> <ul style="list-style-type: none"> Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. <p>Audit and Assurance</p> <ul style="list-style-type: none"> Auditing the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards.

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Table 2.1.2: Performance measures for Outcome 1 (continued)

Performance information: 1.1 – IPEA – Travel Oversight and Reporting		
Year	Performance measure (a)	Actual Achievement/Targets
2021-22	<p>Travel — Advice</p> <ul style="list-style-type: none"> • Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. <p>Travel — Claims</p> <ul style="list-style-type: none"> • Accurate and timely processing of claims for travel expenses and allowances relating parliamentarians and MOP(S) staff. <p>Data and Reporting</p> <ul style="list-style-type: none"> • Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. <p>Audit and Assurance</p> <ul style="list-style-type: none"> • Auditing the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> • Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. • Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. • Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. • All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards.

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Table 2.1.2: Performance measures for Outcome 1 (continued)

Performance information: 1.1 – IPEA – Travel Oversight and Reporting		
Year	Performance measure (a)	Actual Achievement/Targets
2022-23 and beyond	<p>Travel — Advice</p> <ul style="list-style-type: none"> • Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. <p>Travel — Claims</p> <ul style="list-style-type: none"> • Accurate and timely processing of claims for travel expenses and allowances relating parliamentarians and MOP(S) staff. <p>Data and Reporting</p> <ul style="list-style-type: none"> • Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. <p>Audit and Assurance</p> <ul style="list-style-type: none"> • Auditing the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> • Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. • Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. • Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. • All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards.
Purposes	<p>Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.</p> <p>Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims.</p>	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

No material differences exist between entity resourcing and the financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

IPEA is budgeting a break-even result for 2021-22 and across the forward estimates. Expenses and revenue from government increase in 2021-22 and 2022-23 due to additional funding being provided due to the delay of the implementation of the Parliamentary Expenses Management System.

Administered

In the schedule of budgeted income and expenses, the administered supplier expenses reflect estimated work and travel expenses for current and former parliamentarians and MOP(S) staff.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES					
Employee benefits	5,802	7,837	8,037	6,878	6,999
Suppliers	2,944	2,260	2,102	1,995	1,907
Total expenses	8,746	10,097	10,139	8,873	8,906
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	-	56	56	56	56
Total gains	-	56	56	56	56
Total own-source income	-	56	56	56	56
Net (cost of)/contribution by services	(8,746)	(10,041)	(10,083)	(8,817)	(8,850)
Revenue from Government	8,746	10,041	10,083	8,817	8,850
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	5,165	5,165	5,165	5,165	5,165
Total financial assets	5,215	5,215	5,215	5,215	5,215
Non-financial assets					
Other non-financial assets	2	2	2	2	2
Total non-financial assets	2	2	2	2	2
Total assets	5,217	5,217	5,217	5,217	5,217
LIABILITIES					
Payables					
Suppliers	246	246	246	246	246
Other payables	342	342	342	342	342
Total payables	588	588	588	588	588
Provisions					
Employee provisions	2,199	2,199	2,199	2,199	2,199
Total provisions	2,199	2,199	2,199	2,199	2,199
Total liabilities	2,787	2,787	2,787	2,787	2,787
Net assets	2,430	2,430	2,430	2,430	2,430
EQUITY*					
Contributed equity	539	539	539	539	539
Retained surplus	1,891	1,891	1,891	1,891	1,891
Total equity	2,430	2,430	2,430	2,430	2,430

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021					
Balance carried forward from previous period	1,891	-	-	539	2,430
Adjusted opening balance	1,891	-	-	539	2,430
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2022	1,891	-	-	539	2,430
Closing balance attributable to the Australian Government	1,891	-	-	539	2,430

Prepared on Australian Accounting Standards basis

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,746	10,041	10,083	8,817	8,850
Total cash received	8,746	10,041	10,083	8,817	8,850
Cash used					
Employees	5,802	7,837	8,037	6,878	6,999
Suppliers	2,944	2,204	2,046	1,939	1,851
Total cash used	8,746	10,041	10,083	8,817	8,850
Net cash from/(used by) operating activities	-	-	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	50	50	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50	50	50

Prepared on Australian Accounting Standards basis

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

IPEA does not have any budgeted capital expenditure.

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

IPEA does not have any budgeted non-financial assets.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES					
Employee benefits	-	1,995	1,995	1,995	1,995
Suppliers	71,503	74,845	71,664	72,670	73,640
Subsidies					
Total expenses administered on behalf of Government	71,503	76,840	73,659	74,665	75,635
LESS:					
OWN-SOURCE INCOME					
Total own-sourced income administered on behalf of Government	-	-	-	-	-
Net (cost of)/contribution by services	(71,503)	(76,840)	(73,659)	(74,665)	(75,635)
Total comprehensive income/(loss)	(71,503)	(76,840)	(73,659)	(74,665)	(75,635)

Prepared on Australian Accounting Standards basis

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Taxation receivables	84	84	84	84	84
Total financial assets	94	94	94	94	94
Non-financial assets					
Prepayment	5,000	5,000	5,000	5,000	5,000
Total non-financial assets	5,000	5,000	5,000	5,000	5,000
Total assets administered on behalf of Government	5,094	5,094	5,094	5,094	5,094
LIABILITIES					
Payables					
Suppliers	420	420	420	420	420
Other payables	638	638	638	638	638
Total payables	1,058	1,058	1,058	1,058	1,058
Provisions					
Other provisions	3,649	3,649	3,649	3,649	3,649
Total provisions	3,649	3,649	3,649	3,649	3,649
Total liabilities administered on behalf of Government	4,707	4,707	4,707	4,707	4,707
Net assets/(liabilities)	387	387	387	387	387

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Suppliers	71,503	74,845	71,664	72,670	73,640
Employees		1,995	1,995	1,995	1,995
Total cash used	71,503	76,840	73,659	74,665	75,635
Net cash from/(used by) operating activities	(71,503)	(76,840)	(73,659)	(74,665)	(75,635)
Net increase/(decrease) in cash held	(71,503)	(76,840)	(73,659)	(74,665)	(75,635)
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for:					
- Appropriations	71,503	76,840	73,659	74,665	75,635
Total cash from Official Public Account	71,503	76,840	73,659	74,665	75,635
Cash and cash equivalents at end of reporting period	10	10	10	10	10

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

IPEA has no budgeted capital expenditure on behalf of Government.

Table 3.11: Statement of administered asset movements (Budget year 2021-22)

IPEA has no budgeted non-financial assets administered on behalf of the Government.