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 the *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 1’ 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 2023-24 as at Budget May 2023



Prepared on a resourcing (i.e. appropriations available) basis.

1. Appropriation Bill (No. 1) 2023-24.

### 1.3 Budget measures

No measures have been announced since 2022-23 October Budget.

## 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 measure 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 the 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**   * Program 3.1 – Ministerial and Parliamentary Services |
| Contribution to Outcome 1 made by linked programs  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. |

##### Budgeted expenses for Outcome 1

This table shows how much the entity 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



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Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. 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 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

| 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. | | |
| Key Activities | Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.  Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2022-23 | Travel — Advice  Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses.  Travel — Claims  Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff.  Data and Reporting  Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff.  Audit and Assurance  Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff. | ***Met*** *-* Advice is provided in accordance with IPEA’s published service level standards, which include measurements for quality and timeliness.  ***Partially met -*** IPEA’s ability to meet its service level standards, and fully measure and report its travel claims performance, has been impacted by Parliamentary Expenses Management Systems’ (PEMS) functionality limitations and technical issues.  ***Partially met*** - IPEA’s ability to meet its reporting service level standard has been impacted by PEMS functionality limitations and technical issues.  The Special Minister of State (SMOS) postponed IPEA’s expenditure reporting requirements until PEMS reporting functionality is delivered.  ***Met*** *-* 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 and procedures (protocols and factsheets). |

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Table 2.1.3: Performance measure for Outcome 1 (continued)

| **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. | | |
| --- | --- | --- |
| Key Activities | Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.  Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims. | |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2023-24 | Travel — Advice  Provide accurate and timely advice to parliamentarians and MOP(S) staff on travel and related expenses.    Travel – Education  Provide education sessions to parliamentarians and MOP(S) staff on travel and related expenses.  Travel — Claims  Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff.    Data and Reporting  Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff.    Audit and Assurance  Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff. | Advice is provided in accordance with IPEA’s published service level standards (a), which include measurements for quality and timeliness.  Education sessions are provided in accordance with the published service level standards.  Claims for travel expenses and allowances are processed in accordance with IPEA’s published service level standards (a), 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 (a).    All parliamentarians’ offices are subject to one or more forms of assurance activity during the financial year in accordance with IPEA’s published service level standards and procedures (protocols and factsheets). |
| Forward  Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil | | |

1. IPEA’s planned performance results for 2023–24, as defined by IPEA’s service level standards, have been adjusted to reflect significant IT system (PEMS) performance constraints and issues.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 for a small operating deficit of $0.35 million in 2022-23 due to additional costs associated with testing and implementation of the Parliamentary Expense Management System (PEMS) and additional website redevelopment costs. IPEA is budgeting for a break-even result for 2023-24 and across the forward estimates.

Expenses and revenue from government decrease in 2023-24 and beyond reflecting the effect of the Parliamentary Expenses Management System (PEMS) measure published in the 2017-18 Portfolio Additional Estimates Statements (PAES).

**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



Prepared on Australian Accounting Standards basis.

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



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 2023-24)



Prepared on Australian Accounting Standards basis

\*The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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



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 2023-24)

IPEA does not have any budgeted non-financial asset movements.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



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 2023-24)

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