

SCHEDULES

SCHEDULE 1

INDEPENDENT PARLIAMENTARY STANDARDS AUTHORITY

PART 2

THE IPSA

Accounts

- 23 (1) The IPSA must keep proper accounting records.
- (2) The IPSA must, for each financial year, prepare accounts in accordance with directions given to it by the Treasury.
- (3) The directions which the Treasury may give under sub-paragraph (2) include, in particular, directions as to—
- (a) the information to be contained in the accounts and the manner in which it is to be presented,
 - (b) the methods and principles in accordance with which the accounts are to be prepared, and
 - (c) the additional information (if any) that is to accompany the accounts.
- (4) The chief executive of the IPSA is to be its accounting officer.