

Main Estimates 2025-26
For the year ending 31 March 2026

Supply Estimate

Independent Parliamentary Standards Authority

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

Ordered by the House of Commons to be printed on
15 May 2025



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ISBN 978-1-5286-5724-2

E03360738 05/2025

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

Independent Parliamentary Standards Authority

INTRODUCTION

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

3. Further details of spending covered by this estimate can be found in the Annual Report and Accounts.

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	285,851,000	-	285,851,000
Capital	1,798,000	-	1,798,000
Annually Managed Expenditure			
Resource	-5,491,000	-	-5,491,000
Capital	130,000	-	130,000
Total Net Budget			
Resource	280,360,000	-	280,360,000
Capital	1,928,000	-	1,928,000
Non-Budget Expenditure	-		
Net Cash Requirement	287,039,000		

Amounts required in the year ending 31 March 2026 for expenditure by Independent Parliamentary Standards Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Operation and administration of the Independent Parliamentary Standards Authority (IPSA), and all activities connected to its purpose. Determination and Operation of a business costs and expenses scheme for Members of Parliament, payment of: the 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. The reimbursement of travel and subsistence costs for meeting attendance of IPSA appointed managers of the UK MEP Pension Scheme. Funding the McCloud redress scheme.

Annually Managed Expenditure:Expenditure arising from:

Using or otherwise releasing the McCloud provision from the previous financial year as well as other provisions and impairments arising.

Independent Parliamentary Standards Authority will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	285,851,000	116,933,000	168,918,000
Capital	1,798,000	903,000	895,000
Annually Managed Expenditure			
Resource	-5,491,000	68,000	-5,559,000
Capital	130,000	-	130,000
Non-Budget Expenditure	-	-	-
Net cash requirement	287,039,000	117,600,000	169,439,000

PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Net Resource Requirement	280,360	320,067	250,539
Net Capital Requirement	1,928	271	250
Accruals to cash adjustments	4,751	-7,974	-677
<i>Of which:</i>			
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,012	-931	-1,124
New provisions and adjustments to previous provisions	5,361	-7,450	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-103	-98	-98
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-45	-45	145
Increase (-) / Decrease (+) in creditors	550	550	550
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	287,039	312,364	250,112

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

£'000

	2025-26 Plans	2024-25 Provisions	2023-24 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	280,360	320,147	250,793
Less:			
Programme DEL Income	-	-80	-254
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	280,360	320,067	250,539
Total Net Operating Costs	280,360	320,067	250,539
<i>Of which:</i>			
Resource DEL	285,851	312,617	250,389
Capital DEL	-	-	-
Resource AME	-5,491	7,450	150
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	-	-	-
Total Resource Budget	280,360	320,067	250,539
<i>Of which:</i>			
Resource DEL	285,851	312,617	250,389
Resource AME	-5,491	7,450	150
<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	-	-	-
Total Resource (Estimate)	280,360	320,067	250,539

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Voted Resource DEL			
Programme			
<i>Costs incurred related to General Election 2024</i>			
Repayments	-	-80	-254
Total Repayments	-	-80	-254
Total Programme	-	-80	-254
Total Voted Resource DEL	-	-80	-254
Total Voted Resource Income	-	-80	-254
Voted Capital DEL			
Programme			
<i>Subhead A: MP's Pay, staffing, business costs and expenses</i>			
Repayments	-	-320	-320
Total Repayments	-	-320	-320
Total Programme	-	-320	-320
Total Voted Capital DEL	-	-320	-320
Total Voted Capital Income	-	-320	-320

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

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:

Ian Todd, Chief Executive

Ian Todd 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 (FReM), 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 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.

E03360738
ISBN 978-1-5286-5724-2