

Supply Estimates 2025-26

For the year ending

31 March 2026

Supplementary Estimate

Independent Parliamentary Standards Authority

HC 1634



Supply Estimates 2025-26

For the year ending

31 March 2026

Supplementary 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
10 February 2026

HC 1634



© Crown copyright 2026

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at
info@theipsa.org.uk

ISBN 978-1-5286-6181-2

E03528885 02/26

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

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|--------------------|------------------|
| Change in RDEL | 12,749,000 | - 5,500,000 | - |
| Total change in Resource DEL (Voted) | 12,749,000 | - 5,500,000 | 7,249,000 |
| Change in AME | 5,500,000 | - | - |
| Total change in Resource AME (Voted) | 5,500,000 | - | 5,500,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | 7,249,000 | - | - |
| Total change in Net Cash Requirement | 7,249,000 | - | 7,249,000 |

Part I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total | £ |
|---|-------------------|-----------|-------------------|---|
| Departmental Expenditure Limit | | | | |
| Resource | 7,249,000 | - | 7,249,000 | |
| Capital | - | - | - | - |
| Annually Managed Expenditure | | | | |
| Resource | 5,500,000 | - | 5,500,000 | |
| Capital | - | - | - | - |
| Total Net Budget | | | | |
| Resource | 12,749,000 | - | 12,749,000 | |
| Capital | - | - | - | - |
| Non-Budget Expenditure | | | | |
| Net Cash Requirement | 7,249,000 | - | - | - |

Supplementary 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.

The Independent Parliamentary Standards Authority will account for this Estimate.

PART II: CHANGES PROPOSED

| | | Net Resources | | | | Net Capital | | | £'000 | |
|--|---|----------------|---------|---------------|------|----------------|--------------|---------|---------|--------------|
| | | Present | Changes | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| Departmental Expenditure Limits (DEL) | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | |
| A MP's Pay, staffing, business costs, and expenses | - | 268,531 | - | 12,749 | - | 281,280 | - | - | - | - |
| B IPSA Operations (core costs) | - | 11,820 | - | - | - | 11,820 | 1,798 | - | - | 1,798 |
| C McCloud redress scheme | - | 5,500 | - | -5,500 | - | - | - | - | - | - |
| Total voted DEL | - | 285,851 | - | 7,249 | - | 293,100 | 1,798 | - | - | 1,798 |
| Total DEL | - | 285,851 | - | 7,249 | - | 293,100 | 1,798 | - | - | 1,798 |
| Annually Managed Expenditure (AME) | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | |
| D Provisions and impairments | - | -5,491 | - | 5,500 | - | 9 | 130 | - | - | 130 |
| Total voted AME | - | -5,491 | - | 5,500 | - | 9 | 130 | - | - | 130 |
| Total AME | - | -5,491 | - | 5,500 | - | 9 | 130 | - | - | 130 |
| Voted Expenditure | - | 280,360 | - | 12,749 | - | 293,109 | 1,928 | - | - | 1,928 |
| Non Voted Expenditure | - | - | - | - | - | - | - | - | - | - |
| Total for Estimate | - | 280,360 | - | 12,749 | - | 293,109 | 1,928 | - | - | 1,928 |
| | | | | | | | | | | |
| Net Cash Requirement | | | | | | | | | | |
| | | Present | Plans | Changes | | Revised | | | | |
| | | | | | | Plans | | | | |
| | | 287,039 | | 7,249 | | 294,288 | | | | |

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

| Revised Plans | | | | | | | | | | £'000 | |
|--|----------------|-----------|-------|-----|---------|--------|---------|-------|--------|---------|-----|
| Resources | | | | | | | | | | Capital | |
| | Administration | Programme | Total | Net | Gross | Income | Net | Gross | Income | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| A MP's Pay, staffing, business costs, and expenses | - | - | - | - | 281,280 | - | 281,280 | - | - | - | |
| B IPSA Operations (core costs) | - | - | - | - | 11,820 | - | 11,820 | 1,798 | - | 1,798 | |
| C McCloud redress scheme | - | - | - | - | - | - | - | - | - | - | |
| Total voted DEL | - | - | - | - | 293,100 | - | 293,100 | 1,798 | - | 1,798 | |
| Total DEL | - | - | - | - | 293,100 | - | 293,100 | 1,798 | - | 1,798 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| D Provisions and impairments | - | - | - | - | 9 | - | 9 | 9 | 130 | - | 130 |
| Total voted AME | - | - | - | - | 9 | - | 9 | 9 | 130 | - | 130 |
| Total AME | - | - | - | - | 9 | - | 9 | 9 | 130 | - | 130 |
| Voted Expenditure | - | - | - | - | 293,109 | - | 293,109 | 1,928 | - | 1,928 | |
| Non Voted Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | - | - | - | - | 293,109 | - | 293,109 | 1,928 | - | 1,928 | |

PART II: RESOURCE TO CASH RECONCILIATION

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 280,360 | 12,749 | 293,109 |
| Net Capital Requirement | 1,928 | - | 1,928 |
| Accruals to cash adjustments | 4,751 | -5,500 | -749 |
| <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 | - | -1,012 |
| New provisions and adjustments to previous provisions | 5,361 | -5,500 | -139 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -103 | - | -103 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -45 | - | -45 |
| Increase (-) / Decrease (+) in creditors | 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 | 7,249 | 294,288 |

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

| | £'000 |
|---|----------------------|
| | Revised Plans |
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 293,109 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 293,109 |
| Total Net Operating Costs | 293,109 |
| <i>Of which:</i> | |
| Resource DEL | 293,100 |
| Capital DEL | - |
| Resource AME | 9 |
| 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 | 293,109 |
| <i>Of which:</i> | |
| Resource DEL | 293,100 |
| Resource AME | 9 |

| | £'000 |
|---|----------------------|
| | Revised Plans |
| <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) | 293,109 |

PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26

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

No CFER income or receipts are expected in 2025-26.

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: Karen Walker, Chief Executive

Karen Walker 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.









**ISBN 978-1-5286-6181-2
E03528885**