

**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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#### **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       |
|---------------------------------------|-------------|-----------|-------------|
| <b>Departmental Expenditure Limit</b> |             |           |             |
| Resource                              | 285,851,000 | -         | 285,851,000 |
| Capital                               | 1,798,000   | -         | 1,798,000   |
| <b>Annually Managed Expenditure</b>   |             |           |             |
| Resource                              | -5,491,000  | -         | -5,491,000  |
| Capital                               | 130,000     | -         | 130,000     |
| <b>Total Net Budget</b>               |             |           |             |
| Resource                              | 280,360,000 | -         | 280,360,000 |
| Capital                               | 1,928,000   | -         | 1,928,000   |
| <b>Non-Budget Expenditure</b>         |             |           |             |
|                                       | -           |           |             |
| <b>Net Cash Requirement</b>           | 287,039,000 |           |             |

## **PART I: EXPENDITURE AND AMBIT**

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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: SUBHEAD DETAIL

| 2025-26 Plans                                   |     |   |           |         |     |              |     |         |              |   |       |     |       |         | 2024-25 Plans |  |  | £'000             |  |
|---|-----|---|-----------|---------|-----|--------------|-----|---------|--------------|---|-------|-----|-------|---------|---------------|--|--|-------------------|--|
|   |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| Resources                                       |     |   |           |         |     |              |     |         |              |   |       |     |       |         | Capital       |  |  | Resources Capital |  |
| Administration                                  |     |   | Programme |         |     | Total        |     |         | Gross Income |   |       | Net |       | Net     |               |  |  |                   |  |
| Gross Income                                    | Net |   | Gross     | Income  | Net | Gross Income | Net |         | 8            | 9 | 10    |     |       | 11      | 12            |  |  |                   |  |
| 1   | 2   | 3 | 4         | 5       | 6   | 7            |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| Departmental Expenditure Limits (DEL)           |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| Voted expenditure                               |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| A   | -   | - | -         | 268,531 | -   | 268,531      | -   | 268,531 | -            | - | -     | -   | -     | 247,896 | 10            |  |  |                   |  |
| B   | -   | - | -         | 11,820  | -   | 11,820       | -   | 11,820  | 1,798        | - | 1,798 | -   | 1,798 | 11,954  | 261           |  |  |                   |  |
| C   | -   | - | -         | 5,500   | -   | 5,500        | -   | 5,500   | -            | - | -     | -   | -     | -       | -             |  |  |                   |  |
| Costs incurred related to General Election 2024 |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | -       | -   | -            | -   | -       | -            | - | -     | -   | -     | 52,767  | -             |  |  |                   |  |
| Total voted DEL                                 |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | 285,851 | -   | 285,851      | -   | 285,851 | 1,798        | - | 1,798 | -   | 1,798 | 312,617 | 271           |  |  |                   |  |
| Total DEL                                       |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | 285,851 | -   | 285,851      | -   | 285,851 | 1,798        | - | 1,798 | -   | 1,798 | 312,617 | 271           |  |  |                   |  |
| Annually Managed Expenditure (AME)              |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| Voted expenditure                               |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
| D   | -   | - | -         | -5,491  | -   | -5,491       | -   | -5,491  | 130          | - | 130   | -   | 130   | 7,450   | -             |  |  |                   |  |
| Total voted AME                                 |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | -5,491  | -   | -5,491       | -   | -5,491  | -            | - | -     | -   | -     | 7,450   | -             |  |  |                   |  |
| Total AME                                       |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | -5,491  | -   | -5,491       | -   | -5,491  | 130          | - | 130   | -   | 130   | 7,450   | -             |  |  |                   |  |
| Voted Expenditure                               |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | 280,360 | -   | 280,360      | -   | 280,360 | 1,928        | - | 1,928 | -   | 1,928 | 320,067 | 271           |  |  |                   |  |
| Non Voted Expenditure                           |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | -       | -   | -            | -   | -       | -            | - | -     | -   | -     | -       | -             |  |  |                   |  |
| Total for Estimate                              |     |   |           |         |     |              |     |         |              |   |       |     |       |         |               |  |  |                   |  |
|   | -   | - | -         | 280,360 | -   | 280,360      | -   | 280,360 | 1,928        | - | 1,928 | -   | 1,928 | 320,067 | 271           |  |  |                   |  |

## PART II: RESOURCE TO CASH RECONCILIATION

|  | 2025-26<br>Plans | 2024-25<br>Plans | 2023-24<br>Outturn | £'000 |
|--|------------------|------------------|--------------------|-------|
| <b>Net Resource Requirement</b>                              | 280,360          | 320,067          | 250,539            |       |
| <b>Net Capital Requirement</b>                               | 1,928            | 271              | 250                |       |
| <b>Accruals to cash adjustments</b>                          | 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  | -                | -                | -                  |       |
| <b>Removal of non-voted budget items</b>                     | -                | -                | -                  |       |
| <i>Of which:</i>   |                  |                  |                    |       |
| Consolidated Fund Standing Services                          | -                | -                | -                  |       |
| Other adjustments  | -                | -                | -                  |       |
| <b>Net Cash Requirement</b>                                  | <b>287,039</b>   | <b>312,364</b>   | <b>250,112</b>     |       |



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

|                                  | 2025-26<br>Plans | 2024-25<br>Provisions | 2023-24<br>Outturn |
|----------------------------------|------------------|-----------------------|--------------------|
|                                  | £'000            |                       |                    |
| Gross Administration Costs       | -                | -                     | -                  |
| Less:                            |                  |                       |                    |
| Administration DEL Income        | -                | -                     | -                  |
| <b>Net Administration Costs</b>  | -                | -                     | -                  |
| Gross Programme Costs            | 280,360          | 320,147               | 250,793            |
| Less:                            |                  |                       |                    |
| Programme DEL Income             | -                | -80                   | -254               |
| Programme AME Income             | -                | -                     | -                  |
| Non-budget income                | -                | -                     | -                  |
| <b>Net Programme Costs</b>       | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |
| <b>Total Net Operating Costs</b> | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |

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

|   | 2025-26<br>Plans | 2024-25<br>Provisions | 2023-24<br>Outturn |
|---|------------------|-----------------------|--------------------|
|   | £'000            |                       |                    |
| <b>Total Net Operating Costs</b>                                    | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |
| <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   | -                | -                     | -                  |
| <b>Total Resource Budget</b>  | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |

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

|   | 2025-26<br>Plans | 2024-25<br>Provisions | 2023-24<br>Outturn |
|---|------------------|-----------------------|--------------------|
|   | £'000            |                       |                    |
| <b>Total Resource Budget</b>                            | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |
| <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                                       | -                | -                     | -                  |
| <b>Total Resource (Estimate)</b>                        | <b>280,360</b>   | <b>320,067</b>        | <b>250,539</b>     |

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

|  | 2025-26<br>Plans | 2024-25<br>Plans | 2023-24<br>Outturn |
|--|------------------|------------------|--------------------|
|--|------------------|------------------|--------------------|

### Voted Resource DEL

#### Programme

*Costs incurred related to General Election 2024*

|                                    |   |     |      |
|------------------------------------|---|-----|------|
| Repayments                         | - | -80 | -254 |
| <b>Total Repayments</b>            | - | -80 | -254 |
| <b>Total Programme</b>             | - | -80 | -254 |
| <b>Total Voted Resource DEL</b>    | - | -80 | -254 |
| <b>Total Voted Resource Income</b> | - | -80 | -254 |

### Voted Capital DEL

#### Programme

Subhead A: MP's Pay, staffing, business costs and expenses

|                                   |   |      |      |
|-----------------------------------|---|------|------|
| Repayments                        | - | -320 | -320 |
| <b>Total Repayments</b>           | - | -320 | -320 |
| <b>Total Programme</b>            | - | -320 | -320 |
| <b>Total Voted Capital DEL</b>    | - | -320 | -320 |
| <b>Total Voted Capital Income</b> | - | -320 | -320 |

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

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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.



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