

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

Supplementary Estimate

Independent Parliamentary Standards Authority

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

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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			Revised				Present	Changes	Revised		
	Admin	Prog	2	Admin	3	Prog	4	Admin	5	Prog					6
Departmental Expenditure Limits (DEL)															
Voted expenditure															
MP's Pay, staffing, business costs, and expenses	-	268,531	-	-	12,749	-	-	281,280	-	-	-	-	-	-	
IPSA Operations (core costs)	-	11,820	-	-	-	-	-	11,820	-	-	1,798	-	-	1,798	
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															
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	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	287,039	7,249	294,288

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

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

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