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2020-21 year-end guidance overview

Closing down the year-end is a financial process that all organisations in the public, private and third sector, need to undertake once every financial year. IPSA is responsible for completing the year-end process on behalf of MPs and we need your help and some information from you to do this.

The year-end process enables IPSA to fulfil its statutory duty to account to Parliament and provide assurance to the public on how taxpayers' money has been spent. The year-end process is also essential to ensuring that IPSA can provide MPs with accurate data about their spend against budgets, and to preparing the data that we use in our annual publication each year. It is important that we get it right for you.

This document sets out the information IPSA needs from you to help us complete the year-end process. It explains what the year-end financial terms mean and sets out what you need to do to make sure your expenses, payroll costs and any income, are allocated against your budgets in the correct financial year.

If at any time you need support, please contact your account manager or payroll officer to talk it through. There are weekly [webinars](#) to explain the process and you can [book a call](#) with your IPSA Account Manager for individual support. We will also be running a series of year-end webinars throughout February and March.

What happens at year-end?

Any claims you make up to and including 31 March 2021 will be allocated to the 2020-21 financial year unless you ask us, on the year-end form, to move the costs to 2021-22 (you will need to include evidence on the year-end form that the cost relates to goods or services to be received in 2021-22). Any claims you make on or after 1 April 2021 will be allocated to the 2021-22 financial year unless you ask us, on the year-end form, to move the costs back to 2020-21 (you will need to include evidence that the cost relates to goods or services received in 2020-21).

There is additional guidance about how we will treat claims and purchases via the payment card or via our direct suppliers (Banner, rent payments direct to Landlords etc...) later in this document.

IPSA complies with accepted accounting practice. This means that there are two key factors we must consider when preparing the year-end accounts:

- Costs for goods must be allocated to the financial year in which they are **received**
- Costs for services must be allocated to the financial year in which they are **used**. Sometimes this means we must split a cost over two different financial years – we explain below how to ask us to do this using the year-end form

It is your responsibility to remain within your budgets and to ensure that IPSA has the information it needs to allocate your costs to the correct financial year. If we do not allocate them to the correct financial year, you may be at risk of overspending your budgets in one of the financial years and this may mean you have to pay money out of your own pocket, back to IPSA. We aim to avoid this by working with you to complete the year-end process – we need your help to do this and we are keen to help you.

In order for us to allocate costs correctly, you must fill out the year-end form correctly and ensure that it is received by IPSA no later than 23:59hrs on 15 April 2021.

This form, which you need to complete to tell us which claims need to be allocated to a different financial year, can be found here: <https://www.ipsaonline.org.uk/year-end-2020-21>.

The form contains two pages one for payroll and one for expenses which need to be filled in accordingly.

The final deadline for submission is 23:59 on 15th April 2021.

The form must be emailed to info@theipsa.org.uk.

IPSA must receive the form from you by this deadline – we cannot accept confirmation of your intention to submit a form and forms received after this deadline will not be accepted.

Our year-end timetable

The year-end timetable is designed to meet IPSA's obligation to publish its Annual Report and Accounts and its Annual Publication data set and to ensure that they align. Work needs to be done by you and by teams at IPSA to get the accounts and publication data ready in advance. Please use the deadlines below to organise your own work on year-end and contact us if you need any help with the process.

The quickest way to ensure that expenses related to 20-21 are included in that year is to submit your claims by 31 March 2021.

If you can't do this, you should submit a year-end form.

If we don't get a form from you by 23:59 on 15th April 2021, any valid claims submitted to IPSA on or after 1 April 2021 will be allocated to your 2021-22 budget even if they relate to the 2020-21 year.

To ensure costs are allocated correctly at the end of the financial year, you must submit claims for 2020-21 within the deadlines set out below. If submitted afterwards, valid claims will automatically be allocated against your 2021-22 budgets.

You cannot use your 2021-22 budget to prevent overspends in your 2020-21 budget.

Area	Submission deadline
Deadline to submit a completed Year-end Form (payroll, accruals, prepayments).	23:59 15 April 2021
Deadline to submit any Direct Payment Correction Forms to make changes to claims already reimbursed up to and including 31 March 2021.	23:59 15 April 2021
<p>Deadline for reconciling any payment card lines from March 2021 or before that you wish to allocate to 2020-21</p> <p>The payment card lines must be approved by IPSA by this deadline – you may need to reconcile your lines in advance of this date to ensure the lines are approved by the deadline.</p>	23:59 30 April 2021
<p>Reimbursement Claims for 20-21 that you have included on your year-end forms</p> <p>The claims must be approved by IPSA by this deadline – you may need to submit your claims in advance of this date to ensure your claims are approved by the deadline.</p>	23:59 14 May 2021
Deadline for Contingency applications relating to 2020-21 overspends.	23:59 23 July 2021

All valid claims submitted after the deadline, will still be paid, but they will be allocated against your 2021-22 budgets.

Please remember:

- You have until 23:59 on 15 April to submit your year-end form.
- You have until 14 May 2021 to submit a fully validated and approved claim that you have included on your year-end form. If claims are not submitted by this date, they will be assigned to 2021-22.
- Any claims submitted outside of the Scheme rules will not be paid unless there are exceptional circumstances.
- Year-end forms will be reviewed against claims submitted by the 14 May deadline to ensure that the estimation of the cost is reasonable, and that the expenditure is allocated accordingly.
- IPSA may have follow up queries on your year-end form. You have until 21 May 2021 to provide a response to these queries. Failure to provide this additional information will result in the queried costs either being allocated to 2021-22 or rejected.

Reimbursement claims and payment card transactions

Costs for goods must be allocated to the financial year in which they are **received** and costs for services must be allocated to the financial year in which they are **used**, not when they are paid for.

This section tells you the actions you need to take to ensure expenses costs for goods and services are claimed against the correct financial years. It covers:

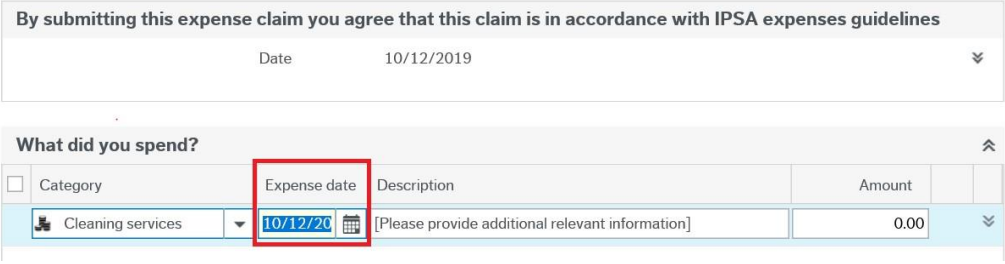
- Costs incurred for goods and services received/used during 2020-21 that do not need to be included on your year-end form
- Costs not yet incurred for goods and services received/used during 2020-21
- Costs incurred during 2020-21 for goods and services to be received/used entirely in 2021-22
- Costs incurred for **services** that are used across both financial years (by their nature, goods cannot be received across financial years).

Costs incurred for goods and services received during 2020-21

Where you incurred costs for goods received or services used before 31 March 2021, you should endeavour to submit the claims by the 23:59 31 March 2021.

If you are unable to submit the claim before by 31 March you will need to add the cost to your year-end form in order to ask IPSA to move the cost back to 2020-21. We will check this information against claims submitted after 31 March 2021 and before the 14 May.

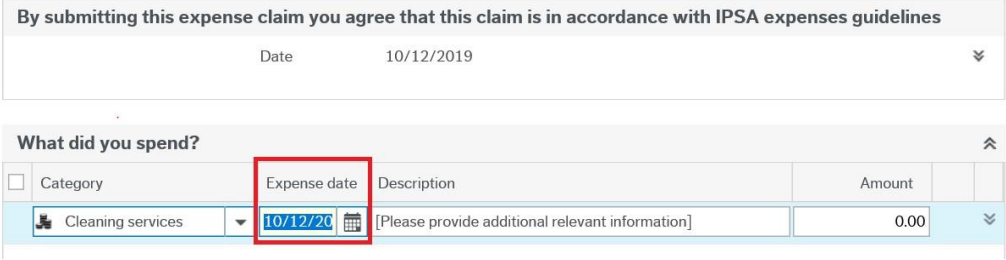
Once you have completed and submitted your year-end form, we need you to do the following:

Type of claim	Action required to allocate costs to 2020-21
Reimbursement claim	Where you have received an invoice (after the 31 March 2021) for any goods received or services used during the financial year 2020-21 you should submit a reimbursement claim in enough time to allow the claim to be fully approved by IPSA by 23:59 14 May 2021 to ensure these costs will be allocated to the 2020-21 budgets.
	Action required to allocate costs to 2020-21
	<p>The expense line date (highlighted in the screen below) on your claims should be entered as 31 March 2021 or before.</p>  <p>The screenshot shows a form with the following elements:</p> <ul style="list-style-type: none"> A header: "By submitting this expense claim you agree that this claim is in accordance with IPSA expenses guidelines" A "Date" field with the value "10/12/2019" and a dropdown arrow. A section titled "What did you spend?" with an expand/collapse arrow. A table with columns: "Category", "Expense date", "Description", "Amount", and a dropdown arrow. Row 1: "Cleaning services" (with a dropdown arrow), "10/12/20" (highlighted with a red box), "[Please provide additional relevant information]", "0.00", and a dropdown arrow.
Payment card	Where transactions on your payment card are for any goods received or services used during the financial year 2020-21, you should reconcile these lines by submitting evidence in enough time to allow the lines to be fully approved by IPSA by 23:59 on 30 April for as many claim lines as possible to allocate these costs to 2020-21 budgets.

All valid claims with an expense line date of 31 March 2021 or before submitted by 23:59hrs 14 May 2021 and included on your year-end form will be accrued into 2020-21.

Costs not yet incurred for goods and services received during 2020-21:

You may have received goods and used services before 31 March 2021 but not have paid for them by this date. You must notify IPSA that you will make future payments for them to ensure they are allocated to the correct financial year. This table tells you the actions you need to take.

Type of claim	Action required to allocate cost to the 2020-21
<p>Reimbursement</p>	<p>If by the 31 March you haven't received an invoice for any goods or services used during the financial year 2020-21, and you are therefore unable to submit a claim, you must notify IPSA by completing and submitting to the year-end form IPSA by 23:59 Thursday 15 April 2021.</p> <p>The form (including instructions) is available at:</p> <p>https://www.ipsonline.org.uk/year-end-2020-21</p> <p>Where you receive an invoice (after the 31 March 2021) for any goods received or services used during the financial year 2020-21 and included on the YE form, you should submit a reimbursement claim by 23:59 14 May 2021 to ensure these costs will be allocated to the 2020-21 budgets.</p> <p>To ensure the information can be accounted for in 2020/21. The expense line date (highlighted in the screen below) on these claims should be entered as 31 March 2021 or before.</p>  <p>The screenshot shows a form with a section titled 'By submitting this expense claim you agree that this claim is in accordance with IPSA expenses guidelines' with a date field set to 10/12/2019. Below this is a section titled 'What did you spend?' with a table. The table has columns for Category, Expense date, Description, and Amount. A row is shown with 'Cleaning services' in the Category column, '10/12/20' in the Expense date column (highlighted with a red box), '[Please provide additional relevant information]' in the Description column, and '0.00' in the Amount column.</p>
<p>Payment card</p>	<p>Any costs on your March payment card for 2020-21 must be reconciled and approved by IPSA by 30 April 2021. All costs that are reconciled and approved by IPSA by 30 April 2021 will automatically be allocated to your 2020-21 budget unless you ask us to allocate them to 2021-22 on your year-end form.</p> <p>Any March payment card costs not reconciled by 30 April will be automatically allocated to the 2021-22 financial year if reconciled thereafter. In line with our payment card policy, if the lines are not reconciled by a further 30 days after the 30 April the lines will be marked as 'cost not reconciled' by IPSA and the amount will be due for repayment to IPSA).</p>

Year-end forms will be reviewed against claims submitted by the 14 May deadline to ensure that the estimation of the cost is reasonable, and that the expenditure is allocated accordingly.

IPSA may have follow up queries on your year-end form. Failure to provide this additional information will result in the queried costs either being allocated to 2021-22 or rejected.

If you send a year-end form to us, please ensure:

- **you submit a claim for each line on the year-end form before the 14 May deadline to allow time for IPSA to approve it by 14 May and that the claim has an expense date of the 31 March or before.**
- **you have sufficient budget left in your budget for the full cost before submitting the form.**

You are responsible for ensuring you have sufficient 2020-21 budget to accommodate any accrued costs and we will move costs that you have asked us to move, even if it causes an overspend which you may then be required to repay to IPSA. If we identify a potential overspend, we will contact you as part of our review of the YE forms.

All valid claims with an expense line date of pre-31 March 2021 submitted by 23:59hrs 14 May 2021 and included on your year-end form will be accrued into 2020-21.

Costs incurred during 2020-21 for services to be used entirely in 2021-22

You may have already paid for services that will not be used until after 1 April 2021, in the new financial year. You must ensure they are allocated to the correct financial year. This table tells you the actions you need to take.

Expense types that will require you to put the period the service relates to include:

- Council tax
- Insurance – buildings
- Insurance – contents
- Rent
- Service charge & ground rent
- Utilities
- Business rates
- TV licence
- Equipment hire
- Landline phone & internet – rental & usage
- Mobile telephone – contract & usage
- Security – further measures
- Security – recommended measures
- Pooled staffing service

Type of claim	Action required to allocate cost to 2021-22										
<p>Reimbursement Claims</p>	<p>If between now and the 31 March you submit a claim for services which relates entirely to a period beginning on or after 1 April 2021, these should be submitted with an expense line date (highlighted in the screen below) after 1 April 2021.</p> <div data-bbox="336 1272 1150 1532" style="border: 1px solid #ccc; padding: 5px;"> <p>By submitting this expense claim you agree that this claim is in accordance with IPSA expenses guidelines</p> <p style="text-align: center;">Date 10/12/2019 ⌵</p> <hr/> <p>What did you spend? ⌵</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Category</th> <th style="width: 20%;">Expense date</th> <th style="width: 40%;">Description</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td> Cleaning services</td> <td style="border: 2px solid red;">10/12/20</td> <td>[Please provide additional relevant information]</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">⌵</td> </tr> </tbody> </table> </div> <p>You must notify IPSA of this by completing the year-end form, which must be received by IPSA by 23:59 Thursday 15 April 2021. This will ensure that your claims are correctly apportioned to the correct financial year.</p>	Category	Expense date	Description	Amount		Cleaning services	10/12/20	[Please provide additional relevant information]	0.00	⌵
Category	Expense date	Description	Amount								
Cleaning services	10/12/20	[Please provide additional relevant information]	0.00	⌵							
<p>Payment card claims</p>	<p>If you have reconciled a transaction on your payment card with a transaction date of 31 March 2021 or before which relates entirely to the next financial year (2021-22), you must notify IPSA by completing the year-end form, which must be received by IPSA by 23:59 Thursday 15 April 2021. This will ensure that your claims are apportioned to the correct financial years.</p>										

Costs incurred for services that are used across both financial years

You may receive services used across both financial years. This table tells you the actions you need to take for these costs. Expense types that may span more than one year include:

- Insurance – buildings
- Insurance – contents
- Rent
- Service charge & ground rent
- Utilities
- Business rates I
- TV licence
- Equipment hire
- Landline phone & internet – rental & usage
- Mobile telephone – contract & usage
- Security – further measures
- Security – recommended measures
- Pooled staffing service

Type of claim	Action required to allocate cost to 2020-21
Reimbursement claim	<p>If between now and 23:59 31 March 2021, you incur a cost for services, contracts, or subscriptions (such as business rates) that span both financial years, you should submit the claim as soon as possible and no later than 14 May 2021.</p> <p>You should also include these on the year-end form which will allow IPSA to apportion the costs between 2020-21 and 2021-22. This will be done where the combination of the supply start period and the number of months means a span of both financial years.</p> <p>You should make a reasonable assessment of how to allocate the amount (for example, based on the number of days that fall within each financial year or the number of journeys), splitting the claim accordingly.</p>
Reimbursement claim	<p>If you have already submitted a claim you should include these on the year-end form which will allow IPSA to apportion the costs between 2020-21 and 2021-22. This will be done where the combination of the supply start period and the number of months means that spans both financial years.</p> <p>This apportionment will be done by reviewing the number of the days/months that the claim covers and taking a split of these months before and after 31 March 2021.</p>
Payment card claims	<p>If you have a transaction to be reconciled on your payment card with a transaction date of 31 March 2021 or before which relates partly to the next financial year (2021-22) you must notify IPSA by completing the year-end form, which must be received by IPSA by 23:59 Thursday 15 April 2021. This will ensure that your claims are correctly apportioned to the financial years.</p>

Direct suppliers

IPSA pays several suppliers directly for goods and services you may receive or use.

This table tells you how we will allocate costs for direct suppliers.

Direct payment type	Supplier	How the costs will be allocated
Payment card	<i>Barclaycard</i>	See above Claims section above – please ensure that you read the additional guidance above on payment card lines. Do not assume that the transaction will be allocated to the year that you expect.
Rental payments to landlords	<i>Your landlord</i>	If we pay your rent to your landlord on your behalf IPSA will apportion the final rental payment we make in 2020-21 to the appropriate financial years on your behalf. This will be done based on the period that final rental payment covers and the number of days of this period that are in 2020-21 and 2021-22. Please note that if you claim for your rent via reimbursement, you will need to submit a year-end form to request any changes to the years in which the rent is allocated.
Stationery (XMA, Commercial)	<i>XMA, Commercial, Banner</i>	IPSA will allocate the cost to the financial year in which you made the order.
Travel (Trainline)	<i>Trainline, Chambers</i>	IPSA will allocate the cost to the year that the journey is taken.

Payroll

We will automatically allocate any timesheets and/or pay arrears paid in April, but which relate to the 2020-21 financial year, against your 2020-21 staffing budget. You should endeavour to submit all prior year pay related expenses for the 15 April deadline.

However, the year-end form must be completed and received by IPSA by **23:59 Thursday 15 April 2021** for the following:

- Reward and Recognition payments to staff members that are to be paid in April and May 2021 salaries but which you want to allocate against your 2020-21 staffing budget.
- Timesheets authorised **after 15 April 2020**, that are to be paid in May 2021 salaries, but which you want to allocate to your 2020-21 staffing budget.
- Any late pay arrears, that are to be paid in May salaries, but which you want to allocate against your 2020-21 staffing budget (for example, a March new-starter staff member not paid at all until May, where you want the proportion of salary paid for March 2021 to come from 2020-21 budget).

Important: The year-end form will not in itself ensure that staff members are paid accordingly. You must also submit the usual forms (for example, reward and recognition form, timesheets, and/or any new starter documentation) as soon as possible but no later than 15 April **2021 (payroll cut-off date)** to ensure that staff are paid correctly.

If you do submit the year-end form for payroll costs, but do not send other payroll forms **by 14 May 2021 payroll cut-off date**, the cost will not be moved to 2020-21 and the cost will come from the 2021-22 staffing budget. If you send a year-end form to us please ensure you check that you have sufficient budget left in your staffing budget for the full cost before submitting the form; IPSA is not responsible for ensuring you have sufficient 2020-21 budget to accommodate these costs and will not apportion costs across years to ensure no budget overspends.

The year-end form will be the basis of the May payments. The values on the year-end forms need to be as accurate as possible to ensure costs are allocated correctly. If the value between what is included on the form differs from what is actually paid the difference will come from your 2021-22 budget. You can phone payroll for assistance in calculating the costs to be included on the year-end form.

MPs and staff will be able to access P60s online by the end of May 2021. You will no longer receive a P11D for your taxable annual expenditure as tax on these expenses has been deducted via payroll over the course of the year; where tax has been deducted you will have been able to access monthly statements online.

2020-21 Overspends

You should continue to actively monitor your spending, including payment card use and direct payments. Any overspends that arise against your budgets will be repayable. Some key tips:

- Make sure all claims and payment card lines are completed before the deadlines listed above
- Make all repayments to IPSA for any money owed
- Complete a year-end form to make sure the costs are allocated to the correct financial year
- Action all credit notes and tasks in IPSA Online

IPSA will aim to provide you with a final 2020-21 budgetary position by at the latest the end of August 2021. Credit notes will be raised during July and August 2021 for all budget overspends that have been identified.

If you think there is an exceptional circumstance that may cause you to overspend your budget, you are able to submit a contingency application. The deadline for submitting and securing approval of a contingency application for 2020-21 is **23 July 2021**.

Please refer to the guidance on the contingency process which is available on the IPSA website:

<https://www.ipsonline.org.uk/guidance/requesting-extra-budget>

Repayments owed to IPSA

Repayments outstanding at 31 March 2021 **will not be written off**. These balances will continue to be recovered in accordance with our Debt and Monies Owed Policy. You should be aware that monies owed to IPSA are subject to release if requested under the Freedom of Information Act 2000.

The year-end form can be completed by either the MP or their nominated proxy and should be submitted to info@theipsa.org.uk

All completed year-end forms must be received by **23:59 on Thursday 15 April 2021**. Anything received after this deadline cannot be considered.

Should you have any queries please email your Account Manager or the Payroll Team.

Annex A: When you should use the year-end form

As a summary, the year-end form should be used in the following circumstances:

Type of form	When to use
Goods and Services	Where you have received a good or used a service before 31 March 2021 (i.e. relates to financial year 2020-21) but you are unable to submit a claim before 23:59 31 March 2021
	Where you have submitted a claim after 31 March 2021 with an expense line date of after 1 April 2021 which relates to goods or services utilised before 31 March 2021
	If you incur payment card transactions that have transaction dates after 31 March 2021, and which relate to goods or services received wholly or partly in the financial year 2020-21.
	If payment card transactions have dates before 31 March 2021, which relate to goods which will be received, or services utilised wholly or partly after 1 April 2021.
	You have submitted a claim before year-end that is for a good to be received or service to be utilised wholly or in part after 1 April 2021 (i.e. relates to financial year 2021-22), for example service charges.
	Where IPSA will receive funds on your behalf from a third party after 1 April 2021 which relate to 2020-21.
	Where IPSA will receive funds before 31 March 2021 which relate to the 2021-22 financial year (between 1 April 2021 and 31 March 2022).
Payroll accruals year-end form	Any late pay arrears that are to be paid in April or May 2021 salaries, but which you want to allocate against your 2020-21 staffing budget (for example, a March new-starter staff member not paid at all until May, where you want the proportion of salary relating to March 2021 to come from 2020-21 budget).
	Reward and Recognition payments to staff members that are to be paid in April or May 2021 salaries, but which you want to allocate against your 2020-21 staffing budget.
	Timesheets which are not submitted and authorised by 15 April 2021 , but which you want to allocate to your 2020-21 staffing budget.

Annex B: Summary of how costs will be allocated across the financial years

As a summary, this table tells you how costs will be allocated across the financial years:

Aspect	Area	Areas that will be moved
Costs that will be allocated to 2020-21	Reimbursement claims	All claims submitted before 31 March 2021 with an expense line date of 31 March 2021 or before
		Costs included on the accordingly on the year-end form.
	Direct suppliers	All transactions with an order date of 31 March 2021 or before
		All transactions with a journey date of 31 March 2021 or before
		The portion of the final rental payment made in 2020-21 which relates to the period up to 31 March 2021
		All payment card lines reconciled before 30 April 2021 with a transaction of pre-31 March 2021.
	Payroll	Any timesheets and/or pay arrears paid in April or May but which relate to the 2020-21 financial year
		Reward and Recognition payments to staff members paid in April or May included on year-end forms
		Timesheets paid in May 2021 salaries and included on year-end forms
		Any late pay arrears paid in May salaries, but which you want to allocate against your 2020-21 staffing budget and included on year-end forms
Costs that will be allocated to 2021-22	Reimbursement claims	All claims submitted before 31 March 2021 with an expense line date of after 1 April 2021.
		All claims submitted on or after 1 April 2021 if not included on the year-end form
	Direct suppliers	All purchases after 23:59 31 March 2021 .
		All claims submitted before 23:59 31 March 2021 with supply periods entirely or partly in 2021-22
		All payment card lines reconciled after 23:59 30 April 2021 with an expense line date of pre-31 March 2021
		All payment card lines reconciled before 23:59 Thursday 15 April 2021 with supply periods entirely or partly in 2021-22
		The portion of the final rental payment made in 2020-21 which relates to the period after 1 April 2021.
	Payroll	All staff salary costs paid from May 2021 not included on year-end forms

Annex C: Glossary of financial terms

Term	Definition
Accrual	Costs for goods or services incurred in the old financial year that have not yet been paid.
Accrued income	Income earned in financial year 2020-21 and not yet paid to IPSA, but will be paid to IPSA in the new financial year 2021-22, e.g. subletting income earned but not yet received.
Arrears	Money owed for a goods that have been received or services that have been used.
Deferred income	Income earned and paid to IPSA in financial year 2020-21 where the service will be carried out in financial year 2021-22, e.g. subletting income paid in advance.
Direct supplier	IPSA can arrange for some goods and services to be paid for directly without you incurring costs. You need to make sure you enter claims for goods and services paid for directly by IPSA.
Expenditure	Money spent on goods or services.
Financial Year	Financial years run from 1 April to 31 March. The 2020-21 year runs from 1 April 2020 to 31 March 2021.
Overspend	When expenditure exceeds an allocated budget.
Payment card	IPSA can supply you with a payment card so that you do not need to incur costs for goods and services. IPSA pays the payment card bill directly and payment cards must be reconciled each month.
Payroll	A list of employees and the amount of money they are to be paid.
Prepayment	Payment for goods or services not yet incurred but paid for in advance.
Reimbursement claim	An expense that you pay for yourself and apply to IPSA to pay you back.
Third party	A person or group besides the two primarily involved.