IPSA 2023-24 Year-end guidance

What is year-end?

The formal closure of accounts for 650 MPs and IPSA – the "organisation" of your expenditure into the correct financial year. This financial year runs from 1 April 2023 to 31 March 2024.

Why do we have to do it?

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.

Below is a brief guide to year-end including the important dates for tasks to be completed.

We are keen to help you through the year-end process. There are weekly webinars to explain the process, and there will also be a recorded version of the webinar for online use.

You can book a call with your IPSA Account Manager for individual support.

You can also attend a year-end drop-in session when IPSA's MP Services team will be available to answer questions and provide guidance on how to complete the year-end process.
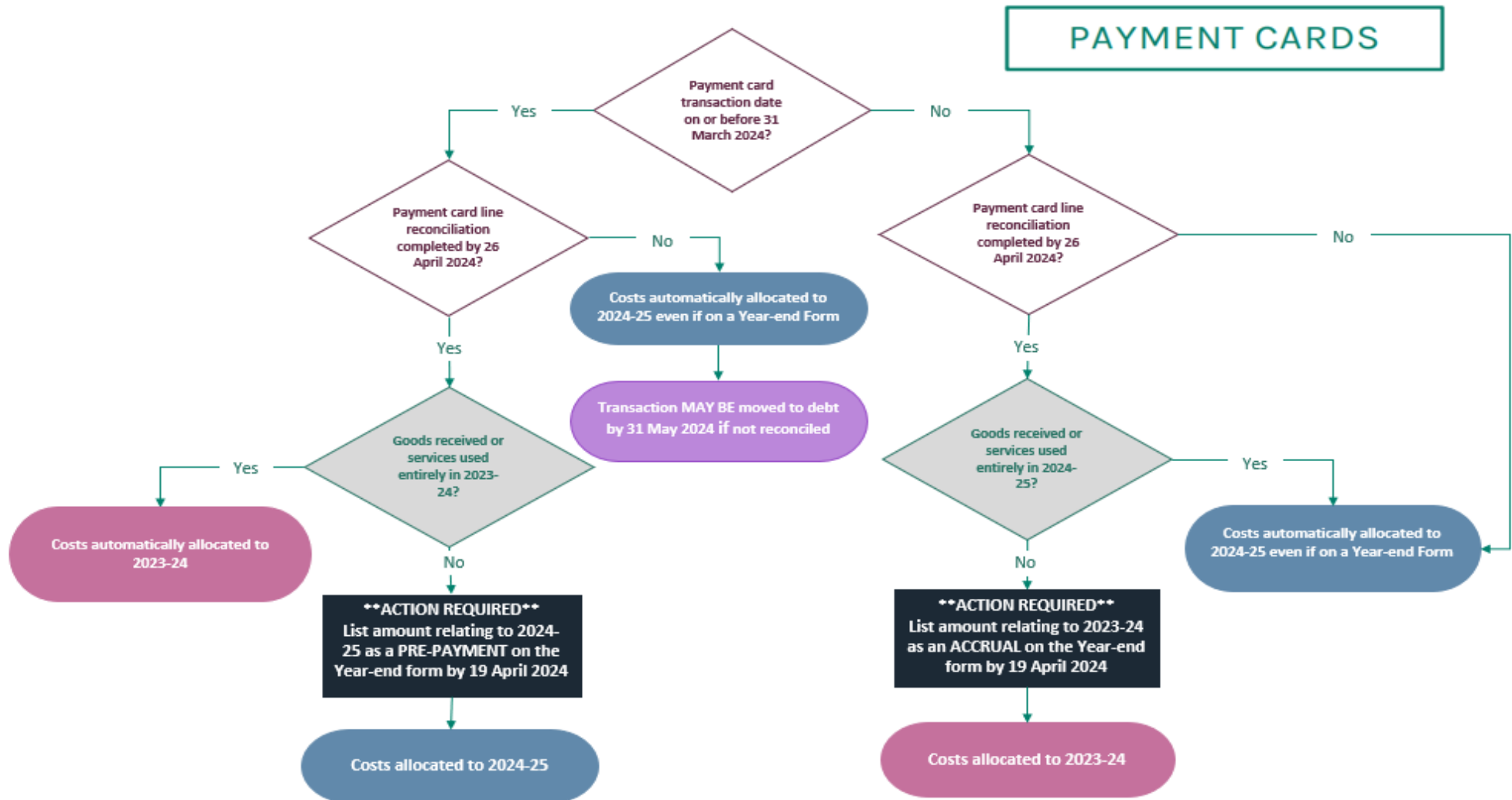
Register for a year-end drop-in session

IPSA 2023-24 Year-end guidance

What do you have to do?

The submission deadline is 23:59 on the dates below, however you can start working on year-end now.

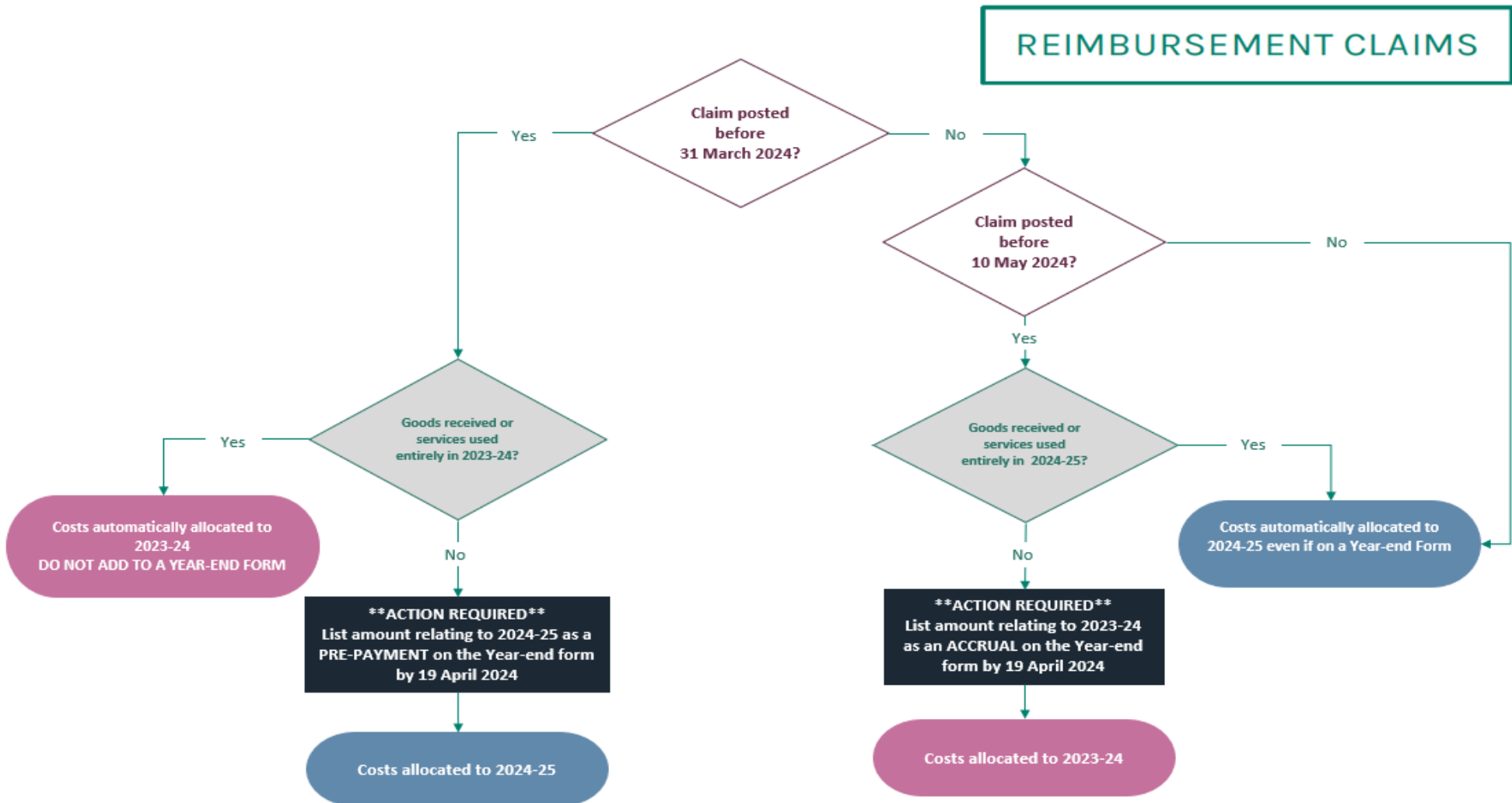| DEADLINE	ACTION	DETAIL
19 April 2024 – 23.59	**Submit Year-end Form**	Submit a Year-end Form to IPSA with the information we need to enable us to allocate your costs to the correct financial year.
19 April 2024 – 23.59	**Submit Direct Payment Correction Forms**	Submit any Direct Payment Correction Forms to make changes to claims already reimbursed up to and including 31 March 2024.
26 April 2024 – 23.59	**Reconcile Payment Card lines**	Reconcile all payment card lines.
26 April 2024 – 23.59	**Complete tasks in Task Manager**	Complete all outstanding actions in your IPSA Online task manager.
10 May 2024 – 23.59	**Submit reimbursement claims**	Submit reimbursement claims for 2023-2024 that you have included on your Year-end Forms.
30 August 2024 – 23.59	**Pay monies owed**	Approved Credit Notes in workflow and repay, or arrange to repay, all money owed to IPSA.

When you should use the Year-end Form

As a summary, below is a flowchart detailing when forms should be used for both reimbursement claims and payment card transactions:

IPSA
Independent Parliamentary
Standards Authority

PAYMENT CARDS

Payment card transaction date on or before 31 March 2024?

— Yes →

Payment card line reconciliation completed by 26 April 2024?

— No →

Costs automatically allocated to 2024-25 even if on a Year-end Form

↓

Transaction MAY BE moved to debt by 31 May 2024 **if** not reconciled

Yes ↓

Goods received or services used entirely in 2023-24?

— Yes →

Costs automatically allocated to 2023-24

No ↓

ACTION REQUIRED
List amount relating to 2024-25 as a PRE-PAYMENT on the Year-end form by 19 April 2024

↓

Costs allocated to 2024-25

— No →

Payment card line reconciliation completed by 26 April 2024?

— No →

Costs automatically allocated to 2024-25 even if on a Year-end Form

Yes ↓

Goods received or services used entirely in 2024-25?

— Yes →

Costs automatically allocated to 2024-25 even if on a Year-end Form

No ↓

ACTION REQUIRED
List amount relating to 2023-24 as an ACCRUAL on the Year-end form by 19 April 2024

↓

Costs allocated to 2023-24

This workflow should be used to decide which payment card transactions need to be included on a Year-end Form

IPSA Independent Parliamentary Standards Authority

REIMBURSEMENT CLAIMS

Claim posted before 31 March 2024?

— Yes →

— No →

Claim posted before 10 May 2024?

— No →

— Yes ↓

Goods received or services used entirely in 2023-24?

— Yes →

Costs automatically allocated to 2023-24 DO NOT ADD TO A YEAR-END FORM

— No ↓

ACTION REQUIRED List amount relating to 2024-25 as a PRE-PAYMENT on the Year-end form by 19 April 2024

↓

Costs allocated to 2024-25

Goods received or services used entirely in 2024-25?

— Yes →

Costs automatically allocated to 2024-25 even if on a Year-end Form

— No ↓

ACTION REQUIRED List amount relating to 2023-24 as an ACCRUAL on the Year-end form by 19 April 2024

↓

Costs allocated to 2023-24

This workflow should be used to decide which reimbursement claims need to be included on a Year-end Form

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	*Barclaycard*	See claims section above – please ensure 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	*Your landlord*	If we pay your rent to your landlord/agent on your behalf IPSA will apportion the final rental payment we make in 2023-24, 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 2023-24 and 2024-25. *Please note that if you claim for your rent via reimbursement or using the payment card, 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)	*XMA, Commercial, Banner*	IPSA will allocate the cost to the financial year in which the order has been invoiced. *Therefore, if items are ordered in March, and not invoiced until April – they will be allocated to 2024-25.*
Travel (Trainline)	*Trainline, R&M*	IPSA will allocate the cost to the year that the journey is taken.

Payroll

For payroll year end costs

1. There is no need for a payroll year end form to be submitted.

2. Only staffing costs that have been paid in the April 2024 payroll will be accrued for.
   - Any staffing costs paid in May 2024 onwards will come from 2024-25.
   - Please therefore submit and approve any payroll forms by 12 April 2024.

3. From 18 March 2024 to 12 April 2024, the reward and recognition form will have an additional drop-down box for you to select which year you want the cost to come from. After this period, the additional drop-down box will be removed, and any costs submitted will automatically come from your 2024-25 staffing budget.

Payroll will review all data paid in the April 2024 payroll and automatically move the costs back into 2023-24 where relevant.

Pro-tips

1. Claim and reconcile as much as possible, as early as possible.

2. Submit mileage claims as soon as the journey has been completed. Mileage rates are determined by the number of miles claimed in each financial year and mileage cannot be moved back into a previous year.

3. Remember to check any subscriptions, staff training, railcards/season tickets, that were paid for earlier in the year, but may cover usage in April 2024 onwards as these will need to be put on the year-end form as a pre-payment.

4. Proxies – ask your MP to check for and action, tasks in their IPSA Online task manager.

5. MPs – check that your team has completed all tasks in their IPSA Online task manager.

6. All – check task manager regularly – a claim might get unexpectedly returned to you.

7. Do not miss the deadline to submit a year-end form to tell us the costs you need us to move for you.

8. Attend or watch a year-end webinar.

9. Book a call with your own account manager to ask for help with any part of the process.

10. Beware of using your Payment Card between 28 and 31 March for transactions you want in 2023-24, because these will fall into April and may not be accrued.

11. Delete draft claims – or ask us to do it for you.

12. A glossary of terms (including Accruals and Prepayments) can be found on the IPSA Website along with guidance on evidence requirements.