Year-end guidance 2022-23

IPSA

Year-end guidance 2022-23

Contents

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 2022 to 31 March 2023.

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 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.
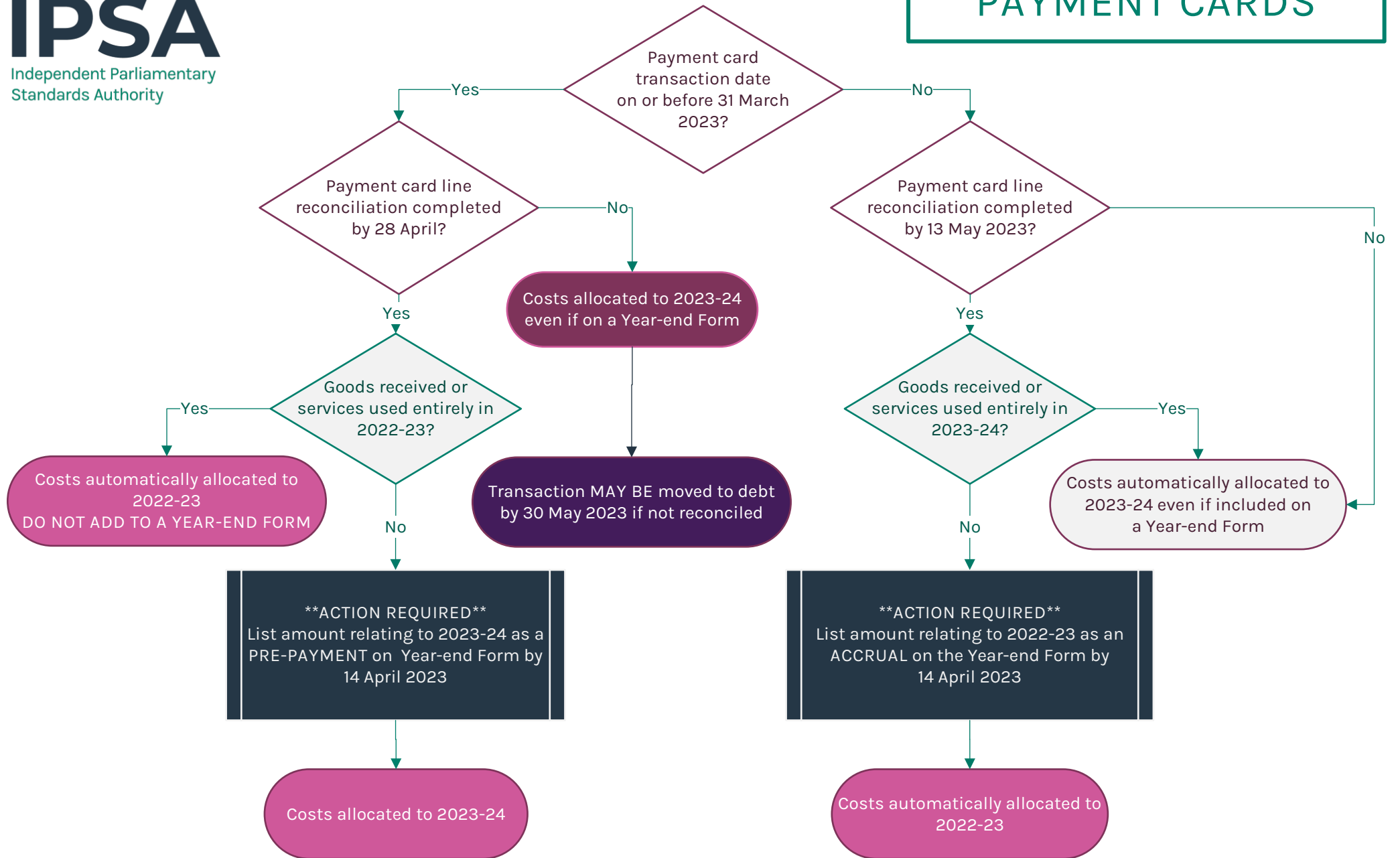
Register for a year-end drop-in session.

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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.

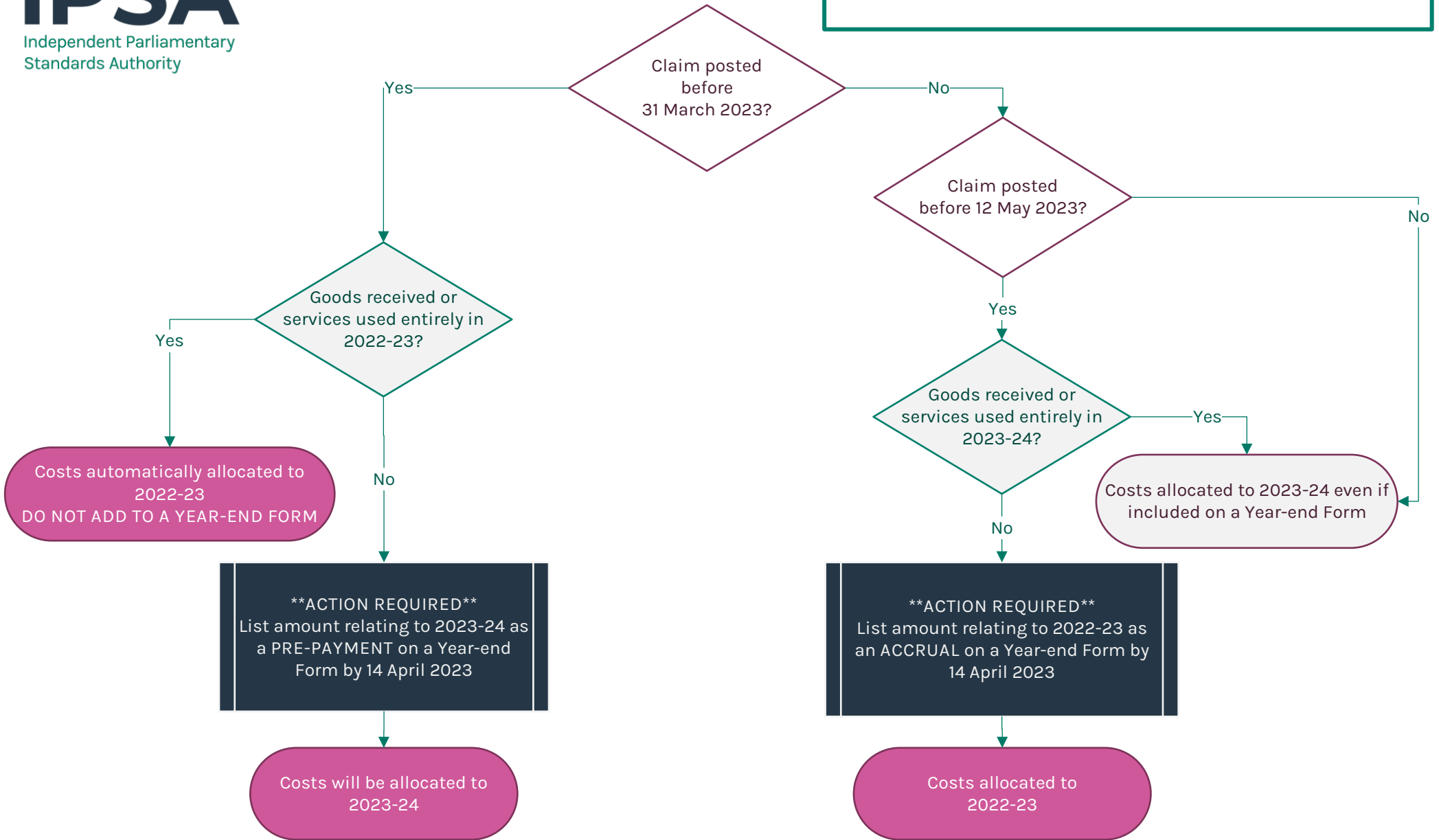| DEADLINE	ACTION	DETAIL
14 April 2023 – 23:59	Submit Year-end Form	Submit a Year-end Form to IPSA with the information we need to enable us to allocate your costs to the correct financial year.
14 April 2023 – 23:59	Submit Direct Payment Correction Forms	Submit any Direct Payment Correction Forms to make changes to claims already reimbursed up to and including 31 March 2023.
28 April 2023 – 23:59	Reconcile payment card lines	Reconcile all payment card lines.
28 April 2023 – 23:59	Complete tasks in Task Manager	Complete all outstanding actions in your IPSA Online task manager.
12 May 2023 – 23:59	Submit reimbursement claims	Submit reimbursement claims for 2022-2023 that you have included on your Year-end Forms.
31 August 2023 – 23:59	Pay monies owed	Approved credit notes in workflow and repay, or arrange to repay, all money owed to IPSA.

When to use the Year-end Form

As a summary, these flowcharts outline when forms should be used for both reimbursement claims and payment card transactions:

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PAYMENT CARDS

Payment card transaction date on or before 31 March 2023?

- **Yes** →
  - Payment card line reconciliation completed by 28 April?
    - **Yes** →
      - Goods received or services used entirely in 2022-23?
        - **Yes** → Costs automatically allocated to 2022-23 DO NOT ADD TO A YEAR-END FORM
        - **No** → **ACTION REQUIRED** List amount relating to 2023-24 as a PRE-PAYMENT on Year-end Form by 14 April 2023 → Costs allocated to 2023-24
    - **No** →
      - Costs allocated to 2023-24 even if on a Year-end Form → Transaction MAY BE moved to debt by 30 May 2023 if not reconciled

- **No** →
  - Payment card line reconciliation completed by 13 May 2023?
    - **Yes** →
      - Goods received or services used entirely in 2023-24?
        - **Yes** → Costs automatically allocated to 2023-24 even if included on a Year-end Form
        - **No** → **ACTION REQUIRED** List amount relating to 2022-23 as an ACCRUAL on the Year-end Form by 14 April 2023 → Costs automatically allocated to 2022-23
    - **No** → Costs automatically allocated to 2023-24 even if included on a Year-end Form

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

REIMBURSEMENT CLAIMS

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Claim posted before 31 March 2023?

— Yes →
— No →

Claim posted before 12 May 2023?

— No →

Goods received or services used entirely in 2022-23?

— Yes →
— No →

Yes

Goods received or services used entirely in 2023-24?

— Yes →
— No →

Costs automatically allocated to 2022-23
DO NOT ADD TO A YEAR-END FORM

Costs allocated to 2023-24 even if included on a Year-end Form

ACTION REQUIRED
List amount relating to 2023-24 as a PRE-PAYMENT on a Year-end Form by 14 April 2023

ACTION REQUIRED
List amount relating to 2022-23 as an ACCRUAL on a Year-end Form by 14 April 2023

Costs will be allocated to 2023-24

Costs allocated to 2022-23

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 outlines how we will allocate costs for direct suppliers.

Direct payment type	Supplier	How the costs are allocated
Payment card	*Barclaycard*	See the Payment Card workflow above – please ensure you have read the 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 2022-23 to the appropriate financial years. This is based on the period that final rental payment covers, and the number of days of this period that are in 2022-23 and 2023-24. *Please note: if you claim for your rent via reimbursement or using the payment card, you 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. *If items are ordered in March, and not invoiced until April – they will be allocated to 2023-24.*
Travel (Trainline)	*Trainline, R&M*	IPSA will allocate the cost to the year that the journey is taken.

Payroll

There are some changes this year for payroll year end costs.

1. There is no longer any need for a payroll Year end Form to be submitted.

2. Only staffing costs that have been paid in the April 2023 payroll will be accrued for.
   - Any staffing costs paid in May 2023 onwards will come from 2023-24.
   - Please therefore submit and approve any payroll forms by 14 April 2023.

3. From 16 March 2023 to 14 April 2023, the Reward and Recognition Form will have an additional drop-down box from which you can select the 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 23-24 staffing budget.

   Please note: the temporary cap removal will be reinstated from April 23.

   If you want the payment to come from 23-24 you will need to meet the capped rules.

   If the cost is due to come from 2022-23 you can continue to reflect the removal of the cap.

Payroll will review all data paid in the April 2023 payroll and automatically move the costs back into 2022-23 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. Proxies – ask your MP to check for and action, tasks in their IPSA Online task manager.

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

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

6. Do not miss the deadline to submit a Year-end Form to tell us the costs you need us to move.

7. Attend or watch a Year-end webinar.

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

9. Beware of using your Payment Card between 28 and 31 March for transactions you want in 2022-23, because these will fall into April and may not be accrued.

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

11. A glossary of terms can be found on the IPSA Website.