

Central Government Supply Estimates 2024-25

Main Supply Estimates

Organisation: Independent Parliamentary Standards Authority

Independent Parliamentary Standards Authority

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 have regard for 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
Departmental Expenditure Limit			
Resource	259,850,000	-	259,850,000
Capital	271,000	-	271,000
Annually Managed Expenditure			
Resource	150,000	-	150,000
Capital	-	-	-
Total Net Budget			
Resource	260,000,000	-	260,000,000
Capital	271,000	-	271,000
Non-Budget Expenditure	-		
Net Cash Requirement	259,597,000		

Amounts required in the year ending 31 March 2025 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.

Income arising from:

Funding received from the House to cover the costs of interns employed by some MPs. Miscellaneous repayments made under the MPs' Scheme of Business Costs and Expenses.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and impairments.

Independent Parliamentary Standards Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	259,850,000	112,675,000	147,175,000
Capital	271,000	113,000	158,000
Annually Managed Expenditure			
Resource	150,000	68,000	82,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	259,597,000	112,550,000	147,047,000

PART II: SUBHEAD DETAIL

												£'000	
2024-25 Plans											2023-24 Plans		
Resources								Capital			Resources	Capital	
Administration				Programme			Total						
Gross	Income	Net	Gross	Income	Net		Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6		7	8	9	10	11	12	
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A	MP's Pay, staffing, business costs and expenses	-	-	-	247,896	-	247,896	247,896	330	-320	10	239,252	30
B	IPSA Operations (core costs)	-	-	-	11,954	-	11,954	11,954	261	-	261	10,864	493
Total voted DEL		-	-	-	259,850	-	259,850	259,850	591	-320	271	250,116	523
Total DEL		-	-	-	259,850	-	259,850	259,850	591	-320	271	250,116	523
Annually Managed Expenditure (AME)													
Voted expenditure													
C	Provisions and impairments	-	-	-	150	-	150	150	-	-	-	150	-
Total voted AME		-	-	-	150	-	150	150	-	-	-	150	-
Total AME		-	-	-	150	-	150	150	-	-	-	150	-
Voted expenditure		-	-	-	260,000	-	260,000	260,000	591	-320	271	250,226	523
Non-voted expenditure		-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate		-	-	-	260,000	-	260,000	260,000	591	-320	271	250,226	523

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Net Resource Requirement	260,000	250,266	232,844
Net Capital Requirement	271	523	47
Accruals to cash adjustments	-674	-677	-2,136
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-931	-1,124	-999
New provisions and adjustments to previous provisions	-150	-150	-40
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-98	-98	-101
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-45	145	33
Increase (-) / Decrease (+) in creditors	550	550	-1,291
Repayment of Lease liabilities	-	-	262
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	259,597	250,112	230,755

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

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	260,000	250,520	232,844
<i>Less:</i>			
Programme DEL Income	-	-254	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	260,000	250,266	232,844
Total Net Operating Costs	260,000	250,266	232,844
<i>Of which:</i>			
Resource DEL	259,850	250,116	232,804
Capital DEL	-	-	-
Resource AME	150	150	40
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	260,000	250,266	251,663
<i>Of which:</i>			
Resource DEL	259,850	250,116	232,804
Resource AME	150	150	40
<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)	260,000	250,266	232,844

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Voted Resource DEL			
Programme			
Subhead A MP's Pay, staffing, business costs and expenses			
Other Grants	-	-254	-
Other Income	-	-	-
Subhead B IPSA Operations (core costs)			
Other Income	-	-	-
Total Other Grants	-	-254	-
Total Other Income	-	-	-
Total Programme	-	-254	-
Total Voted Resource DEL	-	-254	-
Total Voted Resource Income	-	-254	-
Voted Capital DEL			
Programme			
Subhead A MP's Pay, staffing, business costs and expenses			
Repayments	-320	-320	-208
Total Repayments	-320	-320	-208
Total Programme	-320	-320	-208
Total Voted Capital DEL	-320	-320	-208
Total Voted Capital Income	-320	-320	-208

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

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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.