

Supply Estimates 2024-25
For the year ending 31 March 2025

Supplementary Estimate

Independent Parliamentary Standards Authority

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

Ordered by the House of Commons to be printed on
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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
Increase in RDEL related to General Election 2024	52,847,000	- 80,000	52,767,000
Total change in Resource DEL (Voted)	52,847,000	- 80,000	52,767,000
Increase in AME provision due to expected costs related to McCloud judgement	7,300,000	-	7,300,000
Total change in Resource AME (Voted)	7,300,000	-	7,300,000
Total change in Net Cash Requirement	52,847,000	- 80,000	52,767,000

Part I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	52,767,000	-	52,767,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	7,300,000	-	7,300,000
Capital	-	-	-
Total Net Budget			
Resource	60,067,000	-	60,067,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement †	52,767,000		52,767,000

Supplementary 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.

The **Independent Parliamentary Standards Authority** will account for this Estimate.

† £52,767,00 has been advanced from the Contingencies Fund to provide cash in respect of £52,767,000 resource DEL spending, supporting the service provided under section C of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2025.

PART II: CHANGES PROPOSED

							£'000		
	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limits (DEL)									
Voted expenditure									
A MP's Pay, staffing, business costs and expenses	-	247,896	-	-	-	247,896	10	-	10
B IPSA Operations (core costs)	-	11,954	-	-	-	11,954	261	-	261
C Costs incurred related to General Election 2024	-	-	-	52,767	-	52,767	-	-	-
Total voted DEL	-	259,850	-	52,767	-	312,617	271	-	271
Total DEL	-	259,850	-	52,767	-	312,617	271	-	271
Annually Managed Expenditure (AME)									
Voted expenditure									
D Provisions and impairments	-	150	-	7,300	-	7,450	-	-	-
Total voted AME	-	150	-	7,300	-	7,450	-	-	-
Total AME	-	150	-	7,300	-	7,450	-	-	-
Voted Expenditure	-	260,000	-	60,067	-	320,067	271	-	271
Non Voted Expenditure	-	-	-	-	-	-	-	-	-
Total for Estimate	-	260,000	-	60,067	-	320,067	271	-	271

£'000			
	Present Plans	Changes	Revised Plans
Net Cash Requirement	259,597	52,767	312,364

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans											
	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	MP's Pay, staffing, business costs and expenses	-	-	-	247,896	-	247,896	247,896	330	-320	10
B	IPSA Operations (core costs)	-	-	-	11,954	-	11,954	11,954	261	-	261
C	Costs incurred related to General Election 2024	-	-	-	52,847	-80	52,767	52,767	-	-	-
Total voted DEL		-	-	-	312,697	-80	312,617	312,617	591	-320	271
Total DEL		-	-	-	312,697	-80	312,617	312,617	591	-320	271
Annually Managed Expenditure (AME)											
Voted expenditure											
D	Provisions and impairments	-	-	-	7,450	-	7,450	7,450	-	-	-
Total voted AME		-	-	-	7,450	-	7,450	7,450	-	-	-
Total AME		-	-	-	7,450	-	7,450	7,450	-	-	-
Voted Expenditure		-	-	-	320,147	-80	320,067	320,067	591	-320	271
Non Voted Expenditure		-	-	-	-	-	-	-	-	-	-
Total for Estimate		-	-	-	320,147	-80	320,067	320,067	591	-320	271

PART II: RESOURCE TO CASH RECONCILIATION

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	260,000	60,067	320,067
Net Capital Requirement	271	-	271
Accruals to cash adjustments	-674	-7,300	-7,974
<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	-931	-	-931
New provisions and adjustments to previous provisions	-150	-7,300	-7,450
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-98	-	-98
<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	259,597	52,767	312,364

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

	£'000
Revised Plans	
Gross Administration Costs	-
Less:	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	320,147
Less:	
Programme DEL Income	-80
Programme AME Income	-
Non-budget income	-
Net Programme Costs	320,067
Total Net Operating Costs	320,067
<i>Of which:</i>	
Resource DEL	312,617
Capital DEL	-
Resource AME	7,450
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	320,067
<i>Of which:</i>	
Resource DEL	312,617
Resource AME	7,450
<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)	320,067

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	Revised Plans
Voted Resource DEL	
Programme	
Subhead C: Costs incurred related to General Election 2024	
Repayments	-80
Total Repayments	-80
Total Programme	-80
Total Voted Resource DEL	-80
Total Voted Resource Income	-80
Voted Capital DEL	
Programme	
Subhead A: MP's Pay, staffing, business costs and expenses	
Repayments	-320
Total Repayments	-320
Total Programme	-320
Total Voted Capital DEL	-320
Total Voted Capital Income	-320

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

No CFER income or receipts are expected in 2024-25.

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
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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.

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