

The MPs' Scheme of Business Costs and Expenses

2016-17



Independent Parliamentary Standards Authority

**The MPs' Scheme of Business Costs and Expenses
2016-17**

Presented to the House of Commons pursuant to section 5(5) of the Parliamentary
Standards Act 2009

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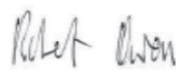



FOREWORD BY THE BOARD OF IPSA

This edition of the *MPs' Scheme of Business Costs and Expenses* ('the Scheme') fulfils our legal requirement to provide up-to-date rules and guidance for MPs.

The Scheme's rules are now widely understood and observed. There have been a small number of changes following the General Election on 7 May 2015. We believe that these will help to ensure that the rules remain relevant, fair, workable and transparent. We have also considered the budget limits to ensure that these remain at an appropriate level.

As changes were only made which had been agreed following previous consultations or as a result of removing redundant rules, there was no need to consult on this year's edition of the Scheme.

This Eighth Edition of the Scheme will come into effect from 1 April 2016 for the 2016-17 financial year.

				
Sir Ian Kennedy (Chair)	Sir Robert Owen QC	Elizabeth Padmore	The Rt Hon. John Thurso	Anne Whitaker

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SUMMARY OF CHANGES

Below is a summary of the key changes made to the *MPs' Scheme of Business Costs and Expenses* ('the Scheme') for 2016-17. These changes come into effect on 1 April 2016. Please refer to the Scheme for full details of all the rules and guidance.

- The Staffing Expenditure budget has been increased by 1% to £148,500 for London Area MPs and to £141,400 for non-London Area MPs, to reflect the wider public sector pay policy.
- The Office Costs Expenditure budget has been increased by 0.2% to £26,100 for London Area MPs and to £23,450 for non-London Area MPs, to reflect consumer price inflation.
- The portion of the Accommodation rental budget for associated expenditure has been increased by 0.2% for those renting in the London Area or within their constituency, to reflect consumer price inflation. The annual Accommodation Expenditure budget will now be £20,610 for MPs renting in the London Area, and between £10,410 and £15,660 for MPs renting in their non-London Area constituency.
- The budget for MPs who claim associated expenditure for a property they own remains unchanged, as does the limit for hotel costs, which remains at £150 per night in London and £120 per night for the rest of the UK.
- We have amended Annex A to the Scheme, which provides a summary table of the budgets for 2016-17.
- We have updated the references to security assistance for MPs to reflect new arrangements.
- We have removed the redundant references to the General Election in May 2015.
- We have removed the redundant references to Resettlement Payments which, following our review of MPs' remuneration, have been replaced by the Loss of Office Payment for future General Elections.
- We have removed the redundant references to advance loans for MPs as, following our consultation in November 2013, we are no longer providing interest-free advance loans to MPs from 1 April 2016. We will continue to offer loans to MPs for any deposit for their constituency office or rental accommodation.
- We have made some minor adjustments to the guidance throughout the Scheme to ensure that all information remains up-to-date.

THE MPs' SCHEME OF BUSINESS COSTS AND EXPENSES

EIGHTH EDITION

2016-17

1 April 2016

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THE MPs' SCHEME OF BUSINESS COSTS AND EXPENSES
EIGHTH EDITION
2016-17

INTRODUCTION

1. The *MPs' Scheme of Business Costs and Expenses* ('the Scheme'), which makes provision for reimbursement of costs and provision of support to MPs, is made by the Independent Parliamentary Standards Authority (IPSA) in the exercise of the powers conferred on it by section 5(3)(a) of the Parliamentary Standards Act 2009.
2. This is the Eighth Edition of the Scheme.
3. This Scheme is intended to ensure that MPs are reimbursed for the costs and provision of support necessarily incurred in the performance of their parliamentary functions.

The text in grey boxes is guidance only and is intended to provide help with interpretation of the Scheme.

FUNDAMENTAL PRINCIPLES

1. MPs should always behave with probity and integrity when making claims on public resources. MPs should be held, and regard themselves, as personally responsible and accountable for expenses incurred, and claims made, and for adherence to these principles as well as to the rules.
2. MPs have the right to be reimbursed for unavoidable costs where they are incurred wholly, exclusively, and necessarily in the performance of their parliamentary functions, but not otherwise.
3. MPs must not exploit the system for personal financial advantage, nor to confer an undue advantage on a political organisation.
4.
 - a. The system should be open and transparent.
 - b. The system should be subject to independent audit and assurance.
5. The details of the expenses scheme for MPs should be determined independently of Parliament.
6. There should be clear, effective and proportionate sanctions for breaches of the rules, robustly enforced.
7. The presumption should be that in matters relating to expenses, MPs should be treated in the same manner as other citizens. If the arrangements depart from those which would normally be expected elsewhere, those departures need to be explicitly justified.
8. The scheme should provide value for the taxpayer. Value for money should not necessarily be judged by reference to financial costs alone.
9. Arrangements should be flexible enough to take account of the diverse working patterns and demands placed upon individual MPs, and should not unduly deter representation from all sections of society.
10. The system should be clear and understandable. If it is difficult to explain an element of the system in terms which the general public will regard as reasonable, that is a powerful argument against it.
11. The system should prohibit MPs from entering into arrangements which might appear to create a conflict of interests in the use of public resources.
12. The system must give the public confidence that high standards of honesty will be upheld.

PART A: CONDITIONS

CHAPTER ONE: THE PROCESS FOR MAKING CLAIMS

- 1.1 Claims for reimbursement under this Scheme must be:
- submitted using the online expenses system or another mechanism agreed with IPSA;
 - submitted personally by the MP, or with IPSA's agreement by his or her designated proxy (except where paragraphs 1.2 or 1.3 apply);
 - submitted no more than 90 days after the expenditure was incurred; and
 - supported by the evidence required by IPSA no later than seven days after the claim is submitted.
- 1.2 IPSA may agree to allow an MP to delegate the submission of claims to the MP's designated proxy, or in exceptional circumstances where an MP is unable to fulfil his or her parliamentary functions, to another MP.

To request routine delegation to a proxy, or in exceptional circumstances to another MP, the MP should formally notify IPSA, or submit the relevant form on the online expenses system. Exceptional circumstances may include an MP:

- *taking maternity, paternity or adoptive leave;*
- *being called up to serve in the armed forces; or*
- *being on long-term sick leave.*

- 1.3 For certain expenditure, an MP may claim payment in advance on production of an invoice or through use of an IPSA-provided payment card or may request IPSA to make payments directly to a supplier.

Guidance on payment methods can be found at Annex C.

- 1.4 A claim will not be paid if any part of the claim or the evidence supporting the claim is redacted prior to its submission to IPSA.
- 1.5 IPSA will set out in guidance the type and nature of evidence that is required in relation to each claim.
- 1.6 IPSA may make specific provision at the end of a financial year to limit the 90 day period specified at paragraph 1.1c.

CHAPTER TWO: DETERMINATION AND REVIEW OF CLAIMS

Determination of claims

2.1 Following receipt of a claim, IPSA will determine whether to allow or refuse it.

IPSA will not provide prior approval of any claim, except where set out in the Scheme. Other than as noted in guidance, IPSA will not provide advice on whether a particular item is claimable.

Where IPSA refuses a claim, it will be marked as 'not paid' on the online expenses system.

2.2 If IPSA determines to allow the claim it will:

- a. determine how much of the amount claimed is to be allowed; and
- b. arrange for the amount allowed to be paid.

2.3 No decision by IPSA to allow or refuse a particular claim will bind IPSA in subsequent claims of the same nature.

2.4 If IPSA determines to refuse the claim or to allow only part of the amount claimed, it will notify the MP and specify the reason for the refusal.

Review of claims

2.5 Where IPSA determines either to refuse a claim or to allow only part of the amount claimed, the MP may, within 14 days of IPSA issuing that notification, request IPSA to review its determination. Such a request may only be made on the grounds that:

- a. the rules have been applied incorrectly; or
- b. an administrative error has been made by IPSA.

MPs may request a review under paragraph 2.5 using the online expenses system.

2.6 Upon receiving a request in accordance with paragraph 2.5, IPSA will:

- a. review whether the original determination was properly made;

- b. decide whether to confirm or alter the amount allowed under the original determination;
- c. notify the MP of its decision; and
- d. if any amount has been determined as allowed, arrange for it to be paid to the MP.

2.7 IPSA may also elect to review its own determinations.

2.8 No staff member of IPSA who was involved in making the original determination shall be involved in any review of that determination.

2.9 After giving IPSA a reasonable time to review the determination (as set out in paragraph 2.5) an MP may request that the determination is reviewed by the Compliance Officer.

2.10 IPSA will make any payments or adjustments necessary to give effect to decisions of the Compliance Officer under paragraph 2.9, provided that all relevant appeals on the matter have been withdrawn or determined and it is no longer possible for there to be a further relevant appeal.

Recovery of overpayments

2.11 Where an MP:

- a. has been paid an amount (or has had an amount paid by IPSA on his or her behalf) that IPSA subsequently determines should not have been paid either in full or in part; or
- b. agrees to repay an amount following an investigation by the Compliance Officer; or
- c. is directed by the Compliance Officer to repay an amount, together with any additional amounts that the Compliance Officer has directed the MP to pay by way of interest, penalties and/or costs incurred by IPSA in relation to the overpayment (including the costs of the Compliance Officer in carrying out the investigation); and
- d. has not repaid the amount if requested to do so by IPSA;

then IPSA shall arrange for the amount to be deducted from further payments of claims to which the MP may become entitled.

2.12 If the MP has no further claims pending from which the overpayment can be deducted, or the value of the repayment required is greater than the value of any pending further claims, IPSA

will require the MP to repay the amount in question within one month of being notified of the outcome of the review or investigation.

- 2.13 If the MP does not pay the amount within one month of being notified, the amount may be deducted from the MP's salary or otherwise recovered.

For the recovery of overpayments, MPs may come to an arrangement with IPSA to move to salary deductions sooner than set out above.

MPs who spend more than their allocated budget in any financial year will be considered to have been paid an amount that IPSA subsequently determines should not have been paid.

CHAPTER THREE: GENERAL CONDITIONS OF THE SCHEME

- 3.1 No claims will be considered from an MP who has not agreed with IPSA that he or she will abide by the Scheme.
- 3.2 In making any claim under the Scheme, an MP must certify that the expenditure was necessary for the performance of his or her parliamentary functions, and that in incurring the expenditure he or she had complied with the Scheme.
- 3.3 The Scheme makes provision for the exercise in certain circumstances of discretion by MPs and by IPSA. Such discretion is not absolute. At all times:
- a. it shall be exercised reasonably; and
 - b. MPs and IPSA shall satisfy the requirement of the Parliamentary Standards Act that MPs must only be paid or reimbursed for costs necessarily incurred for the performance of their parliamentary functions.
- 3.4 The following are examples of activities that are not considered as necessary for the performance of MPs' parliamentary functions:
- a. attendance at political party conferences or meetings;
 - b. work which is conducted for or at the behest of a political party;
 - c. activities relating to reviews of parliamentary constituency boundaries;
 - d. activities which could be construed as campaign expenditure within the scope of the Political Parties, Elections and Referendums Act 2000;
 - e. activities which could be construed as election expenses within the scope of the Representation of the People Act 1983;
 - f. work relating to delegations to an international assembly; or
 - g. work relating to the performance of ministerial functions.

If an MP is unsure whether an activity constitutes either campaign expenditure or election expenses, he or she should seek clarification from the Electoral Commission.

- 3.5 For the purpose of Chapter Seven, the activities at paragraph 3.4 are not considered as necessary for the support of the performance of parliamentary functions by MPs' staff.

- 3.6 MPs must provide any information or assistance reasonably required by IPSA to carry out its management assurance functions, in order to ensure the appropriate and cost-effective use of public funds, or for the purposes of audit.
- 3.7 Any duty of IPSA to pay any expenses to an MP is subject to anything done in relation to the MP in the exercise of the disciplinary powers of the House of Commons.

Publishing of claims

- 3.8 IPSA will publish information relating to claims in accordance with its procedures and policy relating to such publication.

Claims will be published on IPSA's website, as will IPSA's decision on each claim. IPSA recognises the need to take proper account, in terms of what is published, of the boundaries between the public and private. In determining what information to publish, IPSA is, as any other public authority, subject to the requirements of the Data Protection Act and the Freedom of Information Act. IPSA's publication scheme is available on IPSA's website.

Budgets and financial limits: general provisions

- 3.9 Unless specified elsewhere, all budgets and financial limits set out in this Scheme are for a year commencing on 1 April, and ending on 31 March of the following year. All references to a 'year' are to be read in this context.
- 3.10 Where a Parliament commences or is dissolved within a year, IPSA may calculate proportionally reduced budgets for the remainder of the year and set them out accordingly.
- 3.11 IPSA may from time to time amend the budgets and financial limits set out in this Scheme.

MPs may incur business costs and expenses above the stated limits in the Scheme if they wish to do so. However any business costs and expenses above these limits will not be met by IPSA.

- 3.12 Expenses may not be transferred between budgets, nor may they be charged in advance of the beginning of a year, except with IPSA's agreement. Amounts not utilised in any particular

year's budget may not be carried forward into subsequent years, except in relation to Start-Up Expenditure.

Amounts incurred above the budget limit in any particular year may not be rolled forward to subsequent years, except in exceptional circumstances at IPSA's discretion. Such amounts will need to be repaid to IPSA in accordance with paragraphs 2.11-2.13.

Individual claims for expenses and costs may be claimed from only one budget. Where a specified cost may be claimed from either the Staffing Expenditure or Office Costs Expenditure budgets, the entirety of the claim must come from one budget alone and will not be split between budgets.

The London Area

3.13 For the purposes of this Scheme, MPs representing any constituency listed in Schedule 1 are referred to as 'London Area MPs', and any reference should be read accordingly.

3.14 MPs representing any other constituency are referred to as 'non-London Area MPs'.

General restrictions applicable to claims

3.15 For the purposes of this Scheme, a connected party is defined as:

- a. a spouse, civil partner or cohabiting partner of the member;
- b. parent, child, grandparent, grandchild, sibling, uncle, aunt, nephew or niece of the member or of a spouse, civil partner or cohabiting partner of the member; or
- c. a body corporate, a firm or a trust with which the MP is connected as defined in section 252 of the Companies Act 2006.

The Companies Act 2006 can be found at <http://www.legislation.gov.uk/ukpga/2006/46/contents>.

3.16 No costs may be claimed relating to the purchase of goods or services, where the MP or a connected party is the provider of the goods or services in question.

3.17 Except to the extent permitted under paragraph 4.19, no costs may be claimed relating to an MP's rental of a property, where the MP or a connected party is the owner of the property in question.

- 3.18 'Air miles' or similar customer loyalty benefits and other discounts earned on purchases for which claims are payable under this Scheme are not for personal use, but must be applied to further claimable expenditure.

Penalty charges or additional charges, such as for late payment, will not be paid by IPSA.

No claims will be paid for costs that are insurable or that are covered by another source.

PART B: WORKING FROM TWO LOCATIONS
CHAPTER FOUR: ACCOMMODATION EXPENDITURE

- 4.1 Accommodation Expenditure is designed to meet costs necessarily incurred on overnight accommodation which is required for the performance of an MP's parliamentary functions.
- 4.2 Accommodation Expenditure is not payable to MPs who:
- a. are London Area MPs; or
 - b. by virtue of any particular office held, occupy 'grace and favour' accommodation.
- 4.3 MPs may only claim for Accommodation Expenditure in relation to a property at one location, which may be either:
- a. in the London Area, or
 - b. within the MP's constituency, or within 20 miles of any point on the constituency boundary.
- 4.4 In exceptional circumstances and notwithstanding paragraph 4.3, IPSA may at its discretion allow an MP to claim for more than one property in the MP's constituency.
- 4.5 Where an MP is claiming Accommodation Expenditure under paragraph 4.9b or 4.9c, the MP must be routinely resident at the property supported by IPSA, and may not sublet this property.
- 4.6 Claims may only be made for Accommodation Expenditure (other than for hotel costs) once IPSA has approved the MP's rental contract, or has been provided with proof of ownership, and agreed that such claims can be made.
- 4.7 IPSA will approve all rental contracts to ensure the eligibility criteria and conditions are met before any claims can be made. MPs should satisfy themselves that the conditions as set out in the Scheme are met.
- 4.8 MPs may rent accommodation from another MP, provided that the landlord MP is not a connected party. Only the tenant MP may claim the associated expenditure for that property.

- 4.9 Accommodation Expenditure may be claimed only for the following costs:
- a. hotel accommodation; or
 - b. rental payments and associated expenditure as set out at paragraph 4.10; or
 - c. for MPs who own their property, associated expenditure as set out at paragraph 4.10.

4.10 Associated expenditure includes:

- a. utility bills (gas, electricity, other fuel and water);
- b. council tax;
- c. ground rent and service charges;
- d. in the case of MPs claiming under 4.9c, buildings insurance;
- e. purchase, installation and maintenance of routine security measures;
- f. installation of a landline telephone line, line rental and usage charges; and
- g. installation of a broadband connection and usage charges.

'Routine security measures' are those purchased outside the options package issued by IPSA. Please refer to Chapter 10 for further information about security assistance.

4.11 Associated expenditure shall not include and no claims will be paid for:

- a. cleaning;
- b. gardening;
- c. the purchase or maintenance of furniture; or
- d. home contents insurance, television services, or television licences.

4.12 Accommodation Expenditure may only be paid for hotel costs to non-London Area MPs who have informed IPSA of their intention not to claim for rental property, associated expenditure under paragraph 4.10, or the London Area Living Payment.

Claiming for rental payments

4.13 For MPs claiming for rental payments in the London Area, the annual Accommodation Expenditure budget (including all associated expenditure as set out at paragraph 4.10) is £20,610.

4.14 For MPs claiming for rental payments within the MP's constituency, or within 20 miles of any point on the constituency boundary, IPSA may set out in guidance annual Accommodation Expenditure budgets, which may vary having regard to particular constituencies.

4.15 The annual budgets (including all associated expenditure as set out at paragraph 4.10) for particular constituencies are set out at Annex B.

MPs may enter into a rental agreement above the Accommodation Expenditure limit in the Scheme if they wish to do so. However, any rent or associated expenditure above this limit will not be met by IPSA.

IPSA has assessed that £2,810 per year is an appropriate amount for associated expenditure (as set out at paragraph 4.10). MPs with low rental payments will be able to claim more than £2,810 per year in associated expenditure, provided they do not exceed the overall allocated budget. However, they should have regard to the fact that £2,810 is built into the budget specifically for associated expenditure.

MPs are responsible for checking the terms and conditions of their contract, including any incorporated service charges, penalty clauses or other clauses that may result in an undue financial burden on the taxpayer. MPs are strongly advised to check the liability for council tax of the premises prior to signing a contract.

4.16 The Accommodation Expenditure budget is designed to include the cost of drawing up any tenancy agreement and any agency fees incurred on entering into or extending contracts for rental accommodation.

4.17 MPs must inform IPSA immediately if the rental agreement commences, ends or is renewed, or if there are any changes (such as a change in the rental amount or the landlord's payment details).

4.18 Removal costs for moving to new accommodation may be claimed from the Contingency Fund. No pre-approval is required.

Removal costs may only be claimed from the contingency fund to cover expenditure associated with moving items from one property to another - other costs, such as legal costs, should be claimed from the relevant capped budget.

MPs are advised to negotiate a clause within their contract to allow them to extricate themselves from the contract within two months in case of a change in circumstances such as the loss of their seat at a General Election. The Winding-Up budget permits former MPs to claim for expenses incurred for a maximum of two months after they cease to be MPs.

MPs who own their own homes

- 4.19 For MPs claiming associated expenditure only, the annual Accommodation Expenditure budget is £8,850.

MPs who share rental accommodation

- 4.20 If two or more eligible MPs choose to share rental accommodation, that intention must be registered with IPSA when registering the property. In this case, the names of each MP must be on the rental agreement as provided to IPSA.
- 4.21 Each MP will be entitled to the full Accommodation Expenditure budget and all costs claimed from Accommodation Expenditure by MPs who elect to share accommodation should be apportioned equally between those MPs.

Additional budgets for MPs with caring responsibilities

- 4.22 An MP who is eligible to claim Accommodation Expenditure for rental costs may have his or her budget limit increased by up to £2,425 in any financial year for any additional expenditure that may be required, for each person for whom that MP has caring responsibilities (known hereafter as the 'dependant'), provided that he or she can certify that the dependant routinely resides at the rented accommodation.
- 4.23 MPs will become eligible for additional expenditure under paragraph 4.22 once they register their dependant(s) with IPSA.

MPs will need to complete the registration form for dependants on the online expenses system. For further guidance on how to register a dependant, please refer to the Guidance document on IPSA's website.

If an MP is expecting a child or is in the process of adoption, and the MP wishes to secure new accommodation as a result, he or she should notify IPSA as soon as possible. Early notification will assist both the MP and IPSA in making the appropriate arrangements.

4.24 For the purposes of this Scheme, MPs will be deemed to have caring responsibilities where they:

- a. have parental responsibility for a dependent child of up to the age of 16, or up to the age of 18 if in full-time education;
- b. are the sole carer for a dependent child in full-time education, of up to the age of 21 years; or
- c. are the primary carer for a family member in receipt of one of the following benefits:
 - i. Attendance Allowance;
 - ii. Disability Living Allowance at the middle or highest rate for personal care;
 - iii. Personal Independence Payment at the standard or enhanced rate for daily living; or
 - iv. Constant Attendance Allowance at or above the maximum rate with an Industrial Injuries Disablement Benefit, or basic (full day) rate with a War Disablement Pension.

Full-time education means a course where the average time spent during term time receiving tuition, engaging in practical work or supervised study or taking examinations is more than 12 hours a week and is not linked to employment or any office held. It includes breaks taken as an integral part of the course, such as 'sandwich years'.

Loans for deposits on rental properties

4.25 An MP who intends to claim Accommodation Expenditure for rental costs may apply to IPSA for a loan to cover any deposit payable at the commencement of a tenancy. This loan will not be deducted from the Accommodation Expenditure budget.

4.26 The value of any loan under paragraph 4.25 may not exceed:

- a. the deposit which is stipulated in the rental agreement; or
- b. one quarter of the appropriate annual Accommodation Expenditure budget for the location (i.e. London Area or the constituency),

whichever is the lower.

- 4.27 Applications for loans should be accompanied by a draft of the rental agreement, for IPSA to approve. MPs will be asked to sign hard copies of loan agreements before funds are provided to them. The terms and conditions of the loan will be set out in these agreements.
- 4.28 No MP may hold more than one loan for a deposit on residential accommodation at any one time, except where IPSA agrees otherwise.
- 4.29 The MP is responsible for securing the return of the deposit and for repaying the amount in full to IPSA, no later than one month after the date on which the tenancy came to an end or, where the MP leaves Parliament, the end of the Winding Up period as set out in paragraph 8.6 (whichever is earlier). Any shortfall between the deposit paid and the amount returned shall be the sole responsibility of the MP.

Conditions applicable to Accommodation Expenditure

- 4.30 An MP's entitlement to an uplift in his or her budget for Accommodation Expenditure attributable to caring responsibilities as set out at paragraph 4.22 shall cease under the following circumstances:
- a. in the case of any dependant, when that person ceases to reside routinely at the property with the MP;
 - b. in the case of a dependent child under the age of 16 years, six months after the end of the financial year during which the child attains that age;
 - c. in the case of a dependent child in full-time education between the ages of 16 and 18 years, six months after the end of the financial year during which the child turns 18 or concludes full-time education (whichever is the earlier);
 - d. in the case of a dependent child in full-time education between the ages of 18 and 21 years for whom the MP is the sole carer, six months after the end of the financial year during which the child turns 21 or concludes full-time education (whichever is the earlier); or
 - e. in the case of any family member for whom the MP is the primary carer, who is in receipt of one of the benefits listed at paragraph 4.24c, six months after the end of any financial year during which the family member ceases to be in receipt of one of those benefits.

Hotel Costs

- 4.31 Accommodation Expenditure may only be claimed in relation to hotel accommodation up to a maximum cost of £150 per night in the London Area, or £120 elsewhere in the United Kingdom.
- 4.32 If this cost includes breakfast, then it will also be reimbursed, provided it is included on the same receipt, and that the overall limit is not exceeded. These limits are inclusive of VAT.

MPs should note that the House of Commons Travel Office may be able to book hotels at a rate below these limits or, alternatively, MPs should consult hotel price comparison websites in order to ensure value for money with taxpayer funds.

IPSA will not pay any amounts incurred above the specified limits for hotel accommodation.

CHAPTER FIVE: THE LONDON AREA LIVING PAYMENT

- 5.1 The London Area Living Payment is intended to contribute towards the additional expenses of living in the London Area or of commuting regularly to the London Area.
- 5.2 The London Area Living Payment may be claimed by:
- a. London Area MPs, or
 - b. non-London Area MPs who have informed IPSA of their intention not to claim for Accommodation Expenditure.
- 5.3 The London Area Living Payment is limited to £3,760 per financial year, payable on a monthly basis.
- 5.4 MPs representing certain constituencies (detailed in Schedule 2) may claim an additional £1,330 per financial year in London Area Living Payment.

Conditions

- 5.5 The London Area Living Payment will not be payable in relation to any period before notification is given to IPSA that the MP has elected to claim it.

Provided the MP applies before the payroll deadline for the month, IPSA will pay LALP for the current month in full. The payroll deadline is usually the 15th of the month (but will be earlier if the 15th falls on a bank holiday or weekend). If the MP applies after the deadline, LALP will not be paid until the following month.

- 5.6 The London Area Living Payment will not be payable to an MP who occupies any 'grace and favour' accommodation by virtue of any particular office held.
- 5.7 If an MP in receipt of the London Area Living Payment subsequently elects to claim Accommodation Expenditure, the MP's entitlement to the London Area Living Payment will cease with effect from the day before Accommodation Expenditure is claimed.

PART C: OFFICE SUPPORT

CHAPTER SIX: OFFICE COSTS EXPENDITURE

- 6.1 Office Costs Expenditure (OCE) is provided to meet the costs of renting, equipping and running an MP's office or offices and surgeries, where these costs are not claimable from other budgets under this Scheme, or from other sources.
- 6.2 All MPs are eligible for Office Costs Expenditure, whether or not they rent a constituency office.
- 6.3 For London Area MPs, the annual Office Costs Expenditure budget is £26,100.
- 6.4 For non-London Area MPs, the annual Office Costs Expenditure budget is £23,450.
- 6.5 MPs are entitled to exercise discretion over claims for items that meet the purposes of the Office Costs Expenditure budget, provided that the claims meet the general conditions of the Scheme and the conditions in this Chapter.
- 6.6 Office Costs Expenditure may only be claimed for the performance of parliamentary functions. It may not be claimed for:
- a. any alcoholic drinks;
 - b. stationery provided by the House of Commons;
 - c. newsletters;
 - d. funding any material, excluding a website, that contains a party political logo or emblem;
 - e. personal accountancy or tax advice; or
 - f. hospitality (including refreshments in the office).
- 6.7 Where an MP moves office, removal costs are not required to come from Office Costs Expenditure. They may be claimed from the Contingency Fund instead. No pre-approval is required.

Office Costs Expenditure may be claimed for any costs required to support the set-up and ongoing running of the MP's constituency office or offices (including rental costs), where these are necessary for the performance of an MP's parliamentary functions and meet the conditions of the Scheme. Other than as noted in this guidance, IPSA will not provide advice on whether a particular item is claimable from this budget.

IPSA has arranged a facilitated purchase of employment practice liability insurance for MPs. The premium for this insurance will be deducted from the Office Costs Expenditure budget if an MP decides to purchase the cover through IPSA. If an MP decides to purchase this insurance separately (i.e. not through the IPSA-facilitated purchase arrangement), this may be claimed from the Office Costs Expenditure budget. Please refer to paragraph 7.3j.

For MPs representing Welsh constituencies, the costs of translation between the Welsh and English languages may be met from the Contingency Fund, rather than from the Office Costs Expenditure budget.

MPs should not claim for pooled staffing resources from the Office Costs Expenditure budget unless they expect their Staffing Expenditure budget to be exhausted.

MPs may only claim for telephone calls that relate to their parliamentary work. When submitting a claim, MPs will be required to determine the appropriate proportion of their phone bill that they wish to claim for (which may be 100%). MPs will need to enter the amount of the bill they wish to claim, not the percentage figure.

Removal costs may only be claimed from the contingency fund to cover expenditure associated with moving items from one property to another - other costs, such as legal costs and office repairs, should be claimed from the relevant capped budget.

MPs may claim under OCE for 'routine security measures', which are those purchased outside the security options package issued by IPSA. Please refer to Chapter 10 for further information about security assistance.

Constituency office rental costs

- 6.8 Office Costs Expenditure may also be claimed for the rent of one or more premises to be used as a constituency office, each of which must be registered with IPSA before a rental claim is made. A constituency office must be located within the constituency or less than 20 miles outside it.

6.9 Claims for the following costs will only be allowed where the office has been registered with IPSA:

- a. energy and water bills;
- b. business rates;
- c. contents and buildings insurance; and
- d. rental and usage costs for telephone and internet access.

6.10 Where the costs in paragraph 6.9 are incurred at an MP's or staff member's home (for example if he or she works from home routinely), that home must be registered with IPSA as a constituency office, or (where it is more than 20 miles outside the constituency) as a 'home office'.

6.11 If a member of staff routinely works from home and wishes to register his or her home as a home office under paragraph 6.10, the restriction in paragraph 6.8 (that it must be within the constituency or fewer than 20 miles outside of it) is not applicable.

Where an MP has an office at home, or an MP's staff member routinely works from a home office under 6.11, he or she must comply with the relevant HMRC guidance that this is a de facto office, and not that he or she occasionally works at home. IPSA will then reimburse associated expenditure according to the HMRC guidelines.

In no circumstances will rent for an MP's home office be reimbursed in addition to Accommodation Expenditure. Any journeys made from this location will be treated as from home, and IPSA will not reimburse the MP's daily commute.

6.12 Where the constituency office is to be rented from a political party or constituency association:

- a. the MP must provide a valuation of the market rate for the contract prepared by a valuer regulated by the Royal Institution of Chartered Surveyors; and
- b. that market rate must not be exceeded.

6.13 The cost of the valuation required under paragraph 6.12 is claimable under Office Costs Expenditure.

Valuations should be clear about the evidence upon which the valuation of the market rate has been based.

- 6.14 MPs must inform IPSA immediately if the rental agreement commences, ends or is renewed, or if there are any changes (such as a change in the rental amount or the landlord's payment details).

MPs are strongly advised to negotiate a clause within their contract to allow them to extricate themselves from the contract within two months in case of a change in circumstances such as the loss of their seat at a General Election. The Winding-Up budget permits former MPs to claim for expenses incurred for a maximum of two months after they cease to be MPs.

MPs are responsible for checking the terms and conditions of their contract, including any incorporated service charges, penalty clauses or other clauses that may result in an undue financial burden on the taxpayer. MPs are strongly advised to check the liability for business rates of the premises prior to signing a contract.

Loans for deposits on rental properties

- 6.15 An MP who intends to claim Office Costs Expenditure for rental costs may apply to IPSA for a loan to cover any deposit payable at the start of a tenancy.
- 6.16 The MP is responsible for securing the return of the deposit and for repaying the amount in full to IPSA, no later than one month after the date on which the tenancy comes to an end or, where the MP leaves Parliament, no later than one month after the end of the Winding Up period as set out in paragraph 8.6 (whichever is earlier). Any shortfall between the deposit paid and the amount returned shall be the sole responsibility of the MP.

Use of offices by others

- 6.17 Where an MP who claims office rental expenditure grants a licence or gives permission to any person for the use of the constituency office (or any part of it) on one or more occasions, a fee must be charged which reflects an appropriate proportion of the rent and other costs incurred.
- 6.18 This fee must be remitted to IPSA in its entirety.

Shared offices

- 6.19 If an MP shares a constituency office or surgery with another MP, a member of the European Parliament, the Scottish Parliament, the National Assembly for Wales or the Northern Ireland Assembly, Office Costs Expenditure may be claimed only for the appropriate proportion of the rent and other office costs. The MP will be required to inform IPSA of the relevant proportion when registering the office.

IPSA will use the relevant proportion of the costs to calculate both rent and costs payable to the MP.

Where an MP shares an office with another organisation (such as a political party) or person (such as a Member of the Scottish Parliament or the Northern Ireland Assembly), he or she should submit a claim for his or her proportion of the expenses using the online expenses system as usual. IPSA will accept a copy of any invoices or receipts rather than the original, so that the original can be submitted to the Parliament or Assembly (or similar) as appropriate. MPs should indicate that this is the case when submitting the claim.

CHAPTER SEVEN: STAFFING EXPENDITURE

- 7.1 Staffing Expenditure may be claimed to meet the cost incurred in the provision of staff to assist with the performance of an MP's parliamentary functions. Throughout this Chapter, 'staff' should be taken to include 'apprentices' where those apprenticeships meet the standards of the National Apprenticeship Service and 'employed interns', except where stated in paragraphs 7.8 and 7.9.
- 7.2 All MPs are eligible for Staffing Expenditure.
- 7.3 Staffing Expenditure may be used to meet the following costs:
- a. staff salaries, employers' contributions to National Insurance and employers' contributions to pension schemes;
 - b. payments to pooled staffing resources;
 - c. payments for bought-in services;
 - d. overtime payments, to the extent that these are specified in staff terms and conditions;
 - e. payments for childcare vouchers for staff or other payments by way of salary sacrifice schemes;
 - f. modest reward and recognition payments (but these may not be claimed in respect of any connected parties);
 - g. one-off health and welfare costs associated with provision of staffing support, such as eyesight tests and occupational health assessments;
 - h. costs associated with apprenticeships that meet the standards of the National Apprenticeship Service;
 - i. the incidental expenses of volunteers (as set out in paragraph 7.12); and
 - j. where the MP expects the Office Costs Expenditure budget to be exhausted, employment practice liability insurance and staff training costs.

'Pooled staffing resources' refers to services provided to a group of MPs for the purpose of research or other support and only relates to groups with whom IPSA has an agreed arrangement in place. Where they expect their Staffing Expenditure budget to be exhausted, MPs may claim for these services from their Office Costs Expenditure budget.

'Bought-in services' refers to staffing services provided by companies, self-employed individuals or others not on the payroll.

MPs must make sure that all their staff have the correct employment status, to ensure that the correct tax and National Insurance contributions are paid. Employment status is not a matter of choice; it is determined by the nature of the working relationship, including the level of control exercised by the MP, even if the work is only casual or part-time. A complete guide to employment status can be found on HMRC's website: www.hmrc.gov.uk/employment-status. Employees should be registered on the IPSA payroll in the usual manner.

Any necessary expenditure on staff redundancies will be met from the contingency fund, while any paid time in lieu of notice or holiday pay due to the staff member will be met from the MP's Staffing Expenditure budget. The level of redundancy payments covered is defined in the staff contracts as approved by IPSA.

MPs will not be reimbursed by IPSA for the payment of bonuses, but may claim for modest reward and recognition payments. The level of reward and recognition payments is left to the MP's discretion, but should be modest. The amounts of reward and recognition payments claimed for MPs' staff are published annually.

7.4 The following costs will be met centrally and will not be deducted from an MP's Staffing Expenditure budget:

- a. necessary expenditure on replacement staff to cover staff on maternity, paternity, or adoptive leave; and
- b. necessary expenditure on replacement staff to cover staff on long-term sick leave (i.e. longer than two weeks).

Limits

7.5 For London Area MPs, the annual Staffing Expenditure budget is £148,500.

7.6 For non-London Area MPs, the annual Staffing Expenditure budget is £141,400.

Conditions

7.7 The salaries of staff employed by an MP after 7 May 2010 will be paid by IPSA provided that the following conditions are satisfied:

- a. the member of staff is employed to do work that complies with one or more of the job descriptions published by IPSA;
- b. the member of staff's salary is within the relevant range published by IPSA for the job description in question;

- c. a contract of employment that complies with the model contract of employment published by IPSA from time to time has been signed by the relevant parties; and
- d. the MP has provided to IPSA proof that conditions a-c above have been satisfied and has obtained IPSA's approval to the contract of employment.

Model contracts and job descriptions, along with further guidance, can be found on IPSA's website.

When setting the pay for their staff, MPs should have regard to any relevant guidance issued by IPSA.

Members' HR Advice Service, run by the House of Commons, provides HR advice to MPs in their role as employers, such as advice on staff recruitment, redundancies and employment law.

7.8 Paragraph 7.7 does not apply to apprentices. The salaries of apprentices employed by an MP after 7 May 2010 will be paid by IPSA provided that the following conditions are satisfied:

- a. the apprentice is employed on terms that meet the standards of the National Apprenticeship Scheme; and
- b. the terms of the employment and the job description have been provided to IPSA.

7.9 Paragraph 7.7b does not apply to employed interns. The salaries of employed interns engaged by an MP after 7 May 2010 will be paid by IPSA provided that the employment conditions comply with the requirements of National Minimum Wage legislation.

Employed internships are typically understood to be a period of workplace learning usually lasting between 3-12 months in a position which generally requires a higher level of qualification than other forms of work experience. Employed internships are believed to be a way for individuals to develop the skills and experience that may aid future employment opportunities.

7.10 Staff employed by the MP on 7 May 2010 may remain on job descriptions, salaries and contracts that do not conform to the conditions in paragraph 7.7 above.

7.11 Once the conditions set out in paragraph 7.7 have been fulfilled (or IPSA is satisfied that they will be fulfilled), IPSA may at its discretion pay the salaries of MPs' staff with effect from the commencement of the staff members' employment.

7.12 MPs who engage volunteers must submit a signed arrangement with the volunteer to IPSA before claims for incidental expenses can be made. The signed arrangement must comply

with the model volunteer arrangement published by IPSA. Incidental expenses are limited to reasonable travel and food, and non-alcoholic drinks.

A model volunteer arrangement is available on IPSA's website.

7.13 MPs must notify IPSA whenever an arrangement with a volunteer comes to an end.

7.14 Volunteers are not required to carry out specific duties for the MP, and they are assisting the MP with his or her duties on a voluntary basis. Should the nature of the volunteer's work change so that they would be classified as an employee, the MP must contact IPSA and provide the individual with a contract of employment, subject to National Minimum Wage legislation.

It is the MP's responsibility to ensure that any volunteers are not in fact workers and therefore entitled to payment of a salary. Volunteers may receive incidental expenses only. For further advice, please see the advice from the Department of Business, Innovation and Skills, which is available on IPSA's website.

7.15 Staffing Expenditure may only be claimed for the salary of one employee who is a connected party, unless an MP employed more than one connected party on 7 May 2010. In that case the MP may continue to employ these connected parties until the parties in question cease to be employed or otherwise to provide staffing assistance.

7.16 IPSA will not accept any claims or requests for payments (including payment of overtime, increases in salary, addition of new staff members to payroll, or other changes to the staff complement) where these will take an MP over the relevant budget limit within the year.

Paragraph 7.16 does not affect the costs met centrally under paragraph 7.4.

7.17 Nothing in this Scheme shall be taken to affect the MP's position as the employer of his or her staff.

Employers' contributions to National Insurance

- 7.18 Employers' National Insurance contributions will be paid by IPSA for all members of staff for whom salaries are paid. These will be deducted from the budget for Staffing Expenditure. Employees' contributions will be deducted from salaries.

Pension scheme payments

- 7.19 IPSA will make employers' pension contributions (equal to 10% of the employee's salary), on the MP's behalf, to eligible employees for whom salaries are paid. Payments will be deducted from the Staffing Expenditure budget and made to the MPs' Staff Pension Scheme. Employees' contributions will be deducted from salaries.

Salary sacrifice for employee benefits

- 7.20 An MP may request IPSA to make arrangements for employees to have access to benefits such as childcare voucher schemes through salary sacrifice arrangements. Payments from staff's salaries will be administered by IPSA. Any employer contributions will be deducted from the budget for Staffing Expenditure.

Guidance and associated documentation on salary sacrifice schemes can be found on IPSA's website.

CHAPTER EIGHT: START-UP, WINDING-UP AND PAYMENTS ON LEAVING OFFICE

A: START-UP

Purpose and eligibility

- 8.1 Start-Up Expenditure is designed to meet the costs of setting up one or more constituency offices as a new MP.
- 8.2 Start-Up Expenditure is available for MPs elected to Parliament for the first time for a particular constituency. Notwithstanding any budgetary limit applicable, IPSA may at its discretion limit the Start-Up Expenditure budget for individual MPs.

Start-Up Expenditure is intended to meet the costs of 'big-ticket' start-up items, such as computers, desks, re-decoration etc.

Duration and limit

- 8.3 The Start-up Expenditure budget is set at £6,000 and lasts for 365 days from the day after the date of election of the MP.
- 8.4 If a new MP has not exhausted the Start-Up Expenditure budget by the end of the financial year and part of the 365 day period remains, the remaining budget will be rolled over into the next financial year. Any unspent funds will expire 365 days after the day after the date of the MP's election.

B: WINDING-UP

Purpose and eligibility

- 8.5 Winding-Up Expenditure is designed to meet the cost of completing the outstanding parliamentary functions of a person who ceases to be an MP.

- 8.6 Winding-Up Expenditure is available to MPs when they are not re-elected to Parliament (whether or not this is because they do not stand at a General Election) or who leave the House during a Parliament. Former MPs may claim for expenses incurred for a maximum of two months after they cease to be MPs.
- 8.7 Winding-Up Expenditure may be claimed for the costs of concluding parliamentary functions, including:
- a. salary and National Insurance costs for any staff who continue to work for the MP (for a maximum of two months after the MP leaves Parliament);
 - b. other contractual liabilities for staff in respect of the period after the date of the General Election or after the MP otherwise leaves Parliament, such as any employer pension contributions, overtime worked, untaken holiday and pay in lieu of notice if allowed by staff contracts;
 - c. contractual liabilities for offices and/or equipment, such as office rent and utility bills, and equipment rental payments for the notice period;
 - d. travel costs where necessary for completion of parliamentary functions, with certification that the travel was for the purpose of closing down such functions;
 - e. any costs reasonably incurred under the terms of an office rental agreement, such as the costs of redecorating the office and making good dilapidations;
 - f. postage, stationery and telephone costs, subject to the rules in Chapter Six of this Scheme, with evidence that the claim relates to the conclusion of parliamentary functions;
 - g. the costs of removing items such as furniture from the MP's office;
 - h. other associated costs, such as the shredding of confidential waste or cleaning the hard disk of any IT equipment which has been purchased under the Scheme; and
 - i. the costs, including removal costs, of leaving any accommodation funded under the Scheme, but excluding redecoration and cleaning costs.

MPs who leave Parliament should make arrangements to dispose of their office equipment and furniture. MPs may choose to transfer these items to their successor or another MP, or donate equipment to a charity of their choice. If MPs make a profit from disposing of equipment, they should refund this to IPSA. MPs should dispose of any equipment safely and securely, in compliance with the Data Protection Act 1998. Before they leave Parliament, MPs can claim any disposal costs from their Office Costs Expenditure budget. After they leave Parliament, they can claim these costs from their Winding-Up budget.

- 8.8 The costs of staff redundancy payments will be met from the Contingency Fund.
- 8.9 MPs may continue to claim for accommodation rental payments and/or associated expenditure for a maximum of two months after leaving Parliament. These costs will be met from the Contingency Fund.
- 8.10 MPs who received disability or security assistance prior to leaving Parliament may continue to claim on the same basis for a maximum of two months after leaving Parliament.

Limit

- 8.11 For London Area MPs, the Winding-Up Expenditure budget is limited to a maximum of £57,150.
- 8.12 For non-London Area MPs, the Winding-Up Expenditure budget is limited to a maximum of £53,950.

C: PAYMENTS ON LEAVING OFFICE

- 8.13 MPs will be eligible to receive a Loss of Office Payment if they lose their seat at a General Election.
- 8.14 The amount of the Loss of Office Payment will be equal to double the prevailing statutory redundancy entitlement.
- 8.15 To qualify for the Loss of Office Payment, the individual must have been an MP on the day before the dissolution of Parliament and a candidate for re-election for the same seat, but not re-elected.
- 8.16 Before receiving the Loss of Office Payment, MPs must ensure they make the following necessary arrangements to wind up their affairs, including:
- a. issuing redundancy notices to staff and sending instructions to IPSA;
 - b. repaying any outstanding debts to IPSA (such as repayment of deposit loans and overpaid expenses);

- c. submitting all expense claims for the period running up to the election;
- d. carrying out administrative tasks such as cancellation of the IPSA Payment Card; and
- e. any other necessary tasks identified by IPSA.

PART D: OTHER SUPPORT

CHAPTER NINE: TRAVEL AND SUBSISTENCE EXPENDITURE

- 9.1 Travel and Subsistence claims may be made for the costs of travel, and travel-related subsistence expenditure undertaken by an MP or others, which are necessarily incurred in the performance of the MP's parliamentary functions.
- 9.2 MPs may claim for Travel and Subsistence Expenditure for journeys which are necessary for the performance of their parliamentary functions, and fall into one of the following categories:
- a. for MPs who are eligible for Accommodation Expenditure, journeys between any point in the constituency (or a home or office within 20 miles of their constituency boundary) and Westminster or a London Area home;
 - b. for MPs who are not eligible for Accommodation Expenditure, journeys between their constituency office and Westminster;
 - c. travel within the constituency or within 20 miles of the constituency boundary;
 - d. extended UK travel under paragraph 9.3; or
 - e. a maximum of three return journeys per year to the national Parliaments of Council of Europe member states, or institutions and agencies of the European Union.

Non-London Area MPs who choose to claim the London Area Living Payment are not eligible for Accommodation Expenditure, and cannot claim for journeys described in paragraph 9.2a. Journeys as described under paragraph 9.2b will be claimable in these circumstances. Paragraph 9.2b is not intended to allow London Area MPs to claim for their daily commute by first going into the office every day and visiting the office on the way back home. Rather, it is to allow for travel claims when MPs need to travel between Westminster and the constituency office in order to conduct constituency business.

Extended UK Travel

- 9.3 MPs may only claim for extended UK travel if they can demonstrate that the journey undertaken was made for at least one of the following reasons and if funding for the journey is not provided by another source.
- a. Journeys from Westminster or the constituency to anywhere in the UK if the journey was required for one of the following:

- i. a matter currently before the House;
 - ii. a matter currently before a Select Committee on which the MP serves;
 - iii. a journey made as part of an All Party Parliamentary Group (APPG) if the journey has been expressly and formally requested by the APPG;
 - iv. a constituent or general constituency matter; or
 - v. opposition front bench or shadow ministerial travel.
- b. Journeys from Westminster to the constituency (or vice versa) that involved a diversion for a non-parliamentary purpose. The maximum claimable fare is the anytime standard open fare of the direct journey between Westminster and the constituency.
 - c. Journeys necessarily incurred in the performance of the MP's parliamentary functions from anywhere in the UK to Westminster or the constituency. The amount that can be claimed is the lesser of the anytime standard open fare of the direct journey between the constituency and Westminster, or the value of the claim from the starting location to the destination.

9.4 Extended UK travel may not be claimed for:

- a. journeys made on Party business;
- b. travel related to a delegation to an international assembly;
- c. journeys made on Government business; or
- d. journeys made for the purpose of electioneering.

MPs should include explanatory notes when claiming for Extended UK Travel.

General conditions

9.5 Other than at paragraph 9.37 below, no claims will be payable for the cost of the daily commute to and from a place of work for MPs or a member of an MP's staff. This includes journeys between:

- a. Westminster and an MP's residence in the London Area; or
- b. an MP's constituency residence and his or her constituency office.

9.6 No claims will be payable for journeys which are undertaken for the purpose of carrying out ministerial functions, or for carrying out functions relating to an MP's role on an official delegation.

- 9.7 The MP should always have regard to whether any particular journey is necessary and to the most cost-effective way to undertake it. In particular, whatever means of transport is used, consideration should be given to whether potential savings to public funds could be made through the use of concessionary fares such as Oyster cards, season tickets, advance purchase or off-peak travel.

Specific conditions: public transport

- 9.8 For allowable journeys by public transport, MPs may buy a ticket of any class but (except where paragraph 9.9 applies) reimbursement will be limited to the rate of an economy class ticket available at the time of booking. In the case of air travel, 'economy' includes 'flexible economy'.
- 9.9 For allowable journeys made by rail, reimbursement will be limited to the rate of an 'anytime standard open' ticket for the journey prevalent at the time of the claim.

Information on standard open fares is included in the online expenses system, which will automatically check the cost of the relevant rail journey.

MPs should consider value for money when purchasing tickets which they may need to change at short notice. In the interest of saving money for the taxpayer MPs should exercise discretion and balance low cost, generally inflexible, tickets against the probability of cancellations and the charges they will incur.

- 9.10 MPs travelling on sleeper train services are additionally entitled to claim for a sleeper supplement for a single occupancy berth.

Both companies which provide sleeper train services within the UK (Caledonian Sleeper and Great Western Railway) will allow travellers to purchase a single occupancy berth as a supplement to a standard class ticket. The single occupancy berth is the same berth as would be provided with a first class ticket.

No MP is expected to share a berth and IPSA will reimburse any claim that was necessary to secure a single berth.

- 9.11 Where an MP obtains a railcard or season ticket which allows savings to be made on future purchases of rail tickets, reimbursement of the cost of the railcard may be claimed.

Specific conditions: private transport

- 9.12 Private cars, motorcycles or bicycles may be used as an alternative to public transport where there is a specific need or it is cost-effective to do so. An MP undertaking a journey by private transport as the driver will be reimbursed in accordance with the rates set out in IPSA's guidance.

These rates are the standard rates set by Parliament and administered by HMRC. They are valid at the time of publication of this Scheme.

Motor mileage rate	To cover business travel by private motor car	45p per mile for the first 10,000 miles 25p per mile thereafter
Motor Cycle mileage rate	To cover business travel by private motor cycle	24p per mile
Bicycle mileage rate	To cover business travel by private cycle	20p per mile

- 9.13 Where more than one MP travels in the same car, only one of the MPs may submit a claim for the cost of each journey.
- 9.14 MPs using private transport may claim reimbursement of costs necessarily incurred in relation to their journey for parking charges, congestion zone charging and road tolls. Penalty charges or additional charges for late payment, or civil charges for traffic, parking or other violations will not be reimbursed.
- 9.15 Other than in the circumstances described at paragraph 9.37 below, taxi fares will only be reimbursed from Travel and Subsistence Expenditure when a journey by taxi is necessary because:
- no other reasonable method of transport is available for all or part of the journey; or
 - alternative methods of transport are impracticable due to pregnancy, disability, illness or injury of the MP or staff member.

Any reference to taxis in this Scheme includes any vehicle licensed by the Public Carriage Office or by the local authority. Licensed minicabs generally fall into this category.

When submitting claims for taxi journeys, MPs must include a note on the reasons why they took a taxi rather than using an alternative method of transport.

- 9.16 Hire cars may be used in the above circumstances where a saving to the public purse over the cost of using taxis can be demonstrated. MPs may claim for the cost of hiring the vehicle, of any fuel used, and insurance purchased.
- 9.17 A hire car may only be used for allowable journeys and must be used in accordance with the terms of hire. Where required, the car must be returned at the end of its hire with a full fuel tank, to avoid any penalty charges.

Travel by members of MPs' staff

- 9.18 Each MP may claim for Travel and Subsistence Expenditure for his or her staff to make up to 96 single journeys each year between (1) the MP's constituency office and/or home office registered under 6.10, and Westminster; and (2) for staff members who routinely work from a home office registered under 6.10, the home office and the MP's constituency office. This limit is the total for all staff employed by the MP, not per staff member.
- 9.19 MPs may also claim for Travel and Subsistence Expenditure in respect of the following journeys made by members of their staff:
- a. travel within the constituency or within 20 miles of the constituency boundary; and
 - b. travel elsewhere within the UK for the purposes of relevant training.

Training may include attendance at conferences on subjects that are relevant to the MP's parliamentary functions. It does not include attendance at a party political conference or meeting.

- 9.20 All of the conditions at paragraphs 9.5 to 9.17 apply to travel by members of MPs' staff.

Travel by family members

- 9.21 Where MPs have caring responsibilities under paragraph 4.24, they may claim for journeys by the dependant in question. Such claims are limited to 30 single journeys between the MP's London Area residence and the constituency residence in each year for each dependant.

- 9.22 In the circumstances described in paragraph 9.21, where MPs share responsibility for caring with a spouse or partner, MPs may also claim for journeys by their spouse or partner made in exercise of that responsibility. Such claims are limited to 30 single journeys per person between the MP's London Area residence and the constituency residence in each year.
- 9.23 Where a dependant needs assistance from a carer other than an MP's spouse or partner while travelling on an allowable journey, the cost of the carer's journey may also be claimed.
- 9.24 A 'partner' is considered to be either a civil partner or cohabiting partner of the MP in question.
- 9.25 All of the conditions at paragraphs 9.5 to 9.17 apply to travel by MPs' family members, apart from paragraph 9.11.

Subsistence expenditure for MPs

- 9.26 MPs may claim for Travel and Subsistence Expenditure for the cost of an overnight hotel stay where they have travelled as part of their parliamentary functions, and it would be unreasonable to return to any residence either in the London Area or their constituency.
- 9.27 Travel and Subsistence Expenditure may not be claimed for hotel stays in the London Area except in the circumstances described in paragraph 9.38 below.
- 9.28 Where Travel and Subsistence Expenditure is claimed for hotel stays outside the United Kingdom, this is subject to an upper limit of £150 per night.

These will be claimed by the MP in the usual manner, but a conversion factor will be applied to convert the currency to pounds sterling.

- 9.29 Where Travel and Subsistence Expenditure is claimed for hotel stays inside the United Kingdom but outside the London Area, this is subject to an upper limit of £120 per night.
- 9.30 MPs may claim for the cost of purchasing food and non-alcoholic drinks where they have necessarily stayed overnight neither in the London Area nor their constituency. This is limited to £25 for each night.

Subsistence expenditure for carers

- 9.31 Where a dependant needs assistance from a carer other than an MP's spouse or partner while travelling on an allowable journey, the cost of the carer's necessary overnight hotel stay and subsistence may also be claimed.
- 9.32 For hotel stays the following upper limits apply for each carer:
- a. for hotels within the London Area, £150 per night; and
 - b. for hotels outside the London Area, £120 per night.
- 9.33 Subsistence is subject to an upper limit of £25 for each night for food and non-alcoholic drinks.

Subsistence expenditure for staff

- 9.34 MPs may claim for the cost of an overnight hotel for a member of their staff, where the staff member has travelled in the circumstances set out in paragraphs 9.18 or 9.19. Such claims may be made only when it would be unreasonable to return to any residence.
- 9.35 MPs may claim reimbursement for subsistence for their staff members if the staff member stays overnight in a hotel having travelled in the circumstances set out in paragraphs 9.18 or 9.19. Expenditure is limited to £25 for each night for food and non-alcoholic drinks.
- 9.36 For hotel stays the upper limits set out in paragraph 9.32 also apply for each staff member.

Specific provision for late sittings of the House of Commons

- 9.37 Where the House of Commons sits beyond 11pm, an MP may claim for a taxi fare for a journey from the House of Commons to a London Area residence (or a hotel claimed under paragraph 9.38). Claims for taxi fares will be subject to an upper limit of £80 for each such journey.

9.38 Where the House of Commons sits beyond 1am, an MP may claim for the cost of an overnight stay in a hotel and also the cost of a taxi under paragraph 9.37. Claims for hotels will be subject to an upper limit of £150 per night for each such stay.

9.39 If in exceptional circumstances, under paragraph 9.38 only, an MP is unable to find a hotel for £150 or less, he or she may claim for the total cost, providing he or she has evidence which shows why it was not possible to find a hotel within the budget.

MPs should note that the House of Commons Travel Office may be able to book hotels at a rate below these limits or, alternatively, MPs should consult hotel price comparison websites in order to ensure value for money with taxpayer funds.

IPSA will not pay any amounts incurred above the specified limits for hotels, except where provided for under paragraph 9.39.

MPs may wish to have regard to the HMRC's guidance on the tax status of claims for hotels and late-night taxis.

CHAPTER TEN: MISCELLANEOUS EXPENDITURE AND FINANCIAL ASSISTANCE

A: DISABILITY ASSISTANCE

- 10.1 Disability Assistance may be claimed by any MP for necessary additional expenditure incurred in the performance of an MP's parliamentary functions which is reasonably attributable to a disability of an MP, a staff member, a job applicant or constituents visiting the office or surgery.
- 10.2 In addition to the expenditure for which claims may be made under other parts of this Scheme, Disability Assistance may be claimed to meet the costs of any 'reasonable adjustments' required by the Equality Act 2010 including:
- a. staff and associated costs;
 - b. IT and other specialist equipment;
 - c. office furniture;
 - d. necessary adjustments to office premises or accommodation;
 - e. necessary costs of securing larger office premises or accommodation; and
 - f. necessary additional travel costs (including for carers or support staff where necessary).

Conditions

- 10.3 A claim for Disability Assistance must be accompanied by a clear statement of the nature of the disability in question and the assistance required.
- 10.4 Claims for Disability Assistance can only be made for additional funding required by the MP which affects their ability to perform their parliamentary functions outside the Parliamentary Estate. There is no set limit on the amount of Disability Assistance an MP may receive; the level of allowable claims will be decided on a case by case basis.

It will not always be necessary for MPs or staff to undergo an assessment of their disability in order to determine what reasonable adjustments are required. In many cases, the individual will already understand what is needed. However, if such an assessment is required, the cost should be claimed under Disability Assistance.

MPs are recommended to seek prior approval for claims, especially if there is a large cost involved – for example, for buying specialist equipment IPSA will require an estimate of costs of the additional assistance in order to grant prior approval.

In some circumstances, particularly where a large cost is involved, IPSA may require an independent assessment of the disability to be provided.

If an MP or staff member has a temporary or minor injury which does not constitute a disability, for example a broken leg, it may be more suitable for them to claim for any required additional assistance from the Contingency Fund.

B: SECURITY ASSISTANCE

- 10.5 Security Assistance may be claimed for additional security measures that are necessary to enable the MP's parliamentary functions to be undertaken.

Routine security measures may continue to be claimed from the Office Costs Expenditure or Accommodation Expenditure budgets. Funding is available under Security Assistance for costs incurred in line with the security options package issued by IPSA.

- 10.6 A claim may be made by any MP who considers that measures are necessary to safeguard the MP, or the MP's staff or equipment at any location outside the Parliamentary Estate where assistance towards the provision of such measures is not available from the House of Commons.

Conditions

- 10.7 IPSA will not accept a claim for Security Assistance unless:
- a. it is provided with a copy of a report by a police force or security agency setting out the grounds for the proposed expenditure; and
 - b. it is satisfied that the MP's ability to perform the MP's parliamentary functions in safety would be significantly impaired if the claim is not accepted.
- 10.8 Any claim for Security Assistance should be approved in principle before any contract is entered into to incur the expenditure. The in principle claim should be accompanied with an estimate of the costs to be incurred, obtained from a reliable supplier.

IPSA will not accept a claim for Security Assistance unless the MP has followed the application process outlined in the security options package issued by IPSA

Standard and routine Security Assistance claims will not require a report from a police force or security agency.

MPs who consider that they require enhanced security requirements should follow the process outlined in the options package issued by IPSA.

IPSA will publish the total costs paid from the Security Assistance Fund in line with IPSA's publication scheme.

C: INSURANCE

10.9 No claim may be made for the premium payments for insurance if the MP is otherwise provided with the type of insurance in question by the House of Commons or by IPSA.

Travel Insurance (to cover travel under paragraph 9.2e), Employer's Liability Insurance and Public Liability Insurance are provided by the House of Commons. If an MP is provided with such insurance by the House of Commons, he or she should not claim for the costs of this insurance through IPSA. No claims will be paid for costs that are insurable.

D: CONTINGENCY PAYMENTS

10.10 Where an MP necessarily incurs expenditure or liability for expenditure related to the performance of the MP's parliamentary functions which is not covered by any of the budgets set out in this Scheme or, if it is covered by one or more of those budgets, it exceeds any financial limit that may apply, the MP may apply to IPSA to be reimbursed on an exceptional basis in respect of that expenditure.

10.11 IPSA may decide to accept or reject an application under paragraph 10.10 at its sole discretion, and in considering its decision shall take into account the following factors:

- a. whether there are exceptional circumstances warranting additional support;
- b. whether the MP could reasonably have been expected to take any action to avoid the circumstances which gave rise to the expenditure or liability; and
- c. whether the MP's performance of parliamentary functions will be significantly impaired by a refusal of the claim.

To be considered for a contingency payment, MPs must complete a request which sets out the following:

- a clear description of the situation;*
- a declaration that refusal of the claim will significantly affect their ability to perform their parliamentary functions and how this is the case; and*
- a declaration that they could not have foreseen or prevented the expenditure or liability and how this is the case.*

MPs should set out clearly the exceptional circumstance that resulted in the expenditure. If an MP runs out of funds at the end of the year when there is no exceptional reason why those funds have been exhausted, contingency funding will not be available to top up the MP's budget.

To ensure that their application contains all the necessary information, MPs should use the form available on IPSA's website.

While it is understood that claims for contingency payments will vary in nature, it is expected that MPs should seek prior approval for claims. IPSA will require an estimate of costs involved in order to grant prior approval.

Any necessary expenditure on staff redundancies will be met from the contingency fund; any payment in lieu of notice or holiday pay due to the staff member will be met from the MP's Staffing Expenditure budget.

Temporary or Minor Injury

If an MP sustains an injury which is minor or temporary in nature and which they can demonstrate will significantly affect their ability to perform their parliamentary functions, he or she may receive necessary additional financial assistance away from the Parliamentary Estate for the period for which the injury will affect him or her. This can be claimed as a contingency payment. An example of this could be an MP who breaks his or her leg and who requires short-term additional financial assistance (away from the Parliamentary Estate). The MP must follow the normal procedure to apply for a contingency payment. The MP would also have to provide IPSA with a note from his or her GP or the House of Commons Safety Health and Wellbeing Service setting out what the injury is and for how long it is likely to affect him or her, as well as any receipts which show the additional payments made. (Please note MPs are already able to claim for some journeys by taxi due to injury as under paragraph 9.15b of the Scheme).

In cases of claims for additional assistance as a result of a temporary or minor injury, IPSA reserves the right to request a medical report if it feels the injury is more significant or permanent and therefore should be claimed through Disability Assistance.

Example of a contingency claim which is likely to be accepted

If an MP were to ask for an extrication payment to cover the costs of ending an expensive printer lease, this is likely to be accepted where the MP can show that this would present good value to the taxpayer. It may be possible to show this where the costs of continuing the lease would be greater than the cost of ending it.

Example of a contingency claim which is likely to be rejected

If an MP were to ask for a contingency payment to cover the cost of replacing stolen contents from their constituency office this claim would be rejected. This is because the MP could have foreseen or prevented the expenditure or liability by claiming for contents insurance for their constituency office. It may be decided that the MP should have taken responsibility to ensure that the contents were insured, the cost of which was already claimable, and therefore should not receive any additional assistance.

E: RECALL OF PARLIAMENT

10.12 IPSA will, in the event of a recall of Parliament during Recess, settle claims for any reasonable travel by an MP and his or her spouse/partner and/or dependants to Westminster or an MP's London Area residence. This includes international travel back to the UK and may include return travel to the foreign location, where necessary. MPs will be expected to travel standard class or equivalent unless they have no alternative or there is a more cost-effective option available.

F: EXPENDITURE DURING THE DISSOLUTION PERIOD

10.13 During the period between the dissolution of Parliament and the day after polling day the following restrictions will apply to claims made under this Scheme.

10.14 Accommodation Expenditure may be claimed in accordance with Chapter Four of the Scheme.

10.15 Office Costs Expenditure may be claimed for the performance of parliamentary functions only. Office equipment and supplies purchased for the performance of parliamentary functions may not be used for party political activities. An MP who intends to use his or her IPSA funded office for any activities connected with the election may only claim the proportion of the rent, utilities and other costs which relates to parliamentary activity.

10.16 Staffing Expenditure may not be claimed for any party political activity. Staff wishing to undertake party political activity must not do so during their working hours and must instead take paid or unpaid leave. If a staff member plans to take unpaid leave, the MP must notify IPSA in advance, so that pay adjustments can be made.

- 10.17 Travel and Subsistence Expenditure for MPs will be restricted to one single journey from Westminster to the MP's residence or any point in his or her constituency. MPs who are standing down at the General Election may also claim for two return journeys between the MP's residence or any point in his or her constituency and Westminster. MPs may also claim for one single journey back to the MP's residence or constituency for any dependant (as defined by paragraph 4.24). Staff may claim one single journey to return to their normal place of work. Staff may also claim for travel between the MP's constituency office and Westminster in accordance with paragraph 9.18 of the Scheme. All of the conditions set out in Chapter Nine of the Scheme apply to travel during the dissolution period.
- 10.18 For the six months prior to the expected dissolution of Parliament, claims for purchases of office equipment, IT and furniture under Office Costs Expenditure will not be allowed. In exceptional circumstances where such purchases are necessary, prior approval from IPSA will be required. In the event of a General Election held before the next scheduled General Election (under the Fixed-term Parliaments Act 2011), such claims will not be allowed from the date of dissolution.

G: NECESSARY FINANCIAL ASSISTANCE

- 10.19 In addition to any other payments or assistance provided by this Scheme, IPSA may, in its discretion and on an individual basis, pay claims with such additional financial assistance as it deems necessary to MPs to assist them to carry out their parliamentary functions effectively.

SCHEDULE 1: LIST OF CONSTITUENCIES IN THE LONDON AREA

1	Barking	42	Hackney North and Stoke Newington
2	Battersea	43	Hackney South and Shoreditch
3	Beaconsfield	44	Hammersmith
4	Beckenham	45	Hampstead and Kilburn
5	Bermondsey and Old Southwark	46	Harlow
6	Bethnal Green and Bow	47	Harrow East
7	Bexleyheath and Crayford	48	Harrow West
8	Brent Central	49	Hayes and Harlington
9	Brent North	50	Hendon
10	Brentford and Isleworth	51	Hertford and Stortford
11	Brentwood and Ongar	52	Hertsmere
12	Bromley and Chislehurst	53	Holborn and St Pancras
13	Broxbourne	54	Hornchurch and Upminster
14	Camberwell and Peckham	55	Hornsey and Wood Green
15	Carshalton and Wallington	56	Ilford North
16	Chelsea and Fulham	57	Ilford South
17	Chingford and Woodford Green	58	Islington North
18	Chipping Barnet	59	Islington South and Finsbury
19	Cities of London and Westminster	60	Kensington
20	Croydon Central	61	Kingston and Surbiton
21	Croydon North	62	Lewisham East
22	Croydon South	63	Lewisham West and Penge
23	Dagenham and Rainham	64	Lewisham, Deptford
24	Dartford	65	Leyton and Wanstead
25	Dulwich and West Norwood	66	Mitcham and Morden
26	Ealing Central and Acton	67	Mole Valley
27	Ealing North	68	Old Bexley and Sidcup
28	Ealing, Southall	69	Orpington
29	East Ham	70	Poplar and Limehouse
30	East Surrey	71	Putney
31	Edmonton	72	Reigate
32	Eltham	73	Richmond Park
33	Enfield North	74	Romford
34	Enfield, Southgate	75	Ruislip, Northwood and Pinner
35	Epping Forest	76	Runnymede and Weybridge
36	Epsom and Ewell	77	Sevenoaks
37	Erith and Thamesmead	78	Slough
38	Esher and Walton	79	South West Hertfordshire
39	Feltham and Heston	80	Spelthorne
40	Finchley and Golders Green	81	St Albans
41	Greenwich and Woolwich	82	Streatham

- 83 Sutton and Cheam
- 84 Thurrock
- 85 Tooting
- 86 Tottenham
- 87 Twickenham
- 88 Uxbridge and South Ruislip
- 89 Vauxhall
- 90 Walthamstow
- 91 Watford
- 92 Welwyn Hatfield
- 93 West Ham
- 94 Westminster North
- 95 Wimbledon
- 96 Windsor

**SCHEDULE 2: LIST OF CONSTITUENCIES WHOSE MPs ARE ELIGIBLE FOR ADDITIONAL
LONDON AREA LIVING PAYMENT OF £1,330 PER YEAR**

1	Beaconsfield
2	Brentwood and Ongar
3	Broxbourne
4	Dartford
5	East Surrey
6	Epping Forest
7	Epsom and Ewell
8	Esher and Walton
9	Harlow
10	Hertford and Stortford
11	Hertsmere
12	Mole Valley
13	Reigate
14	Runnymede and Weybridge
15	Sevenoaks
16	Slough
17	South West Hertfordshire
18	Spelthorne
19	St Albans
20	Thurrock
21	Watford
22	Welwyn Hatfield
23	Windsor

ANNEX A: SUMMARY OF BUDGETS FOR 2016-17

Budget heading	Area	Annual budget
Accommodation Expenditure (for MPs claiming for rental payments)	Renting in the London Area	£20,610
	Non-London Area (Band A)	£15,660
	Non-London Area (Band B)	£14,210
	Non-London Area (Band C)	£12,810
	Non-London Area (Band D)	£11,360
	Non-London Area (Band E)	£10,410
Accommodation Expenditure – associated expenditure only (for MPs who own their own homes)	N/A	£8,850
Office Costs Expenditure (OCE)	London Area	£26,100
	Non-London Area	£23,450
Staffing Expenditure	London Area	£148,500
	Non-London Area	£141,400
Winding Up	London Area	£57,150
	Non-London Area	£53,950
Start Up (for new MPs for first 365 days)	N/A	£6,000
London Area Living Payment (LALP)	For eligible MPs on a monthly basis	£3,760
Additional London Area Living Payment	For eligible MPs on a monthly basis	£1,330
Accommodation Expenditure - uplift for MPs with dependants (for MPs claiming for rent)	Per eligible dependant per year	Up to £2,425

Please refer to the rules under the Scheme for full details about the budget and eligibility criteria.

ANNEX B: BANDINGS FOR ACCOMMODATION EXPENDITURE

Constituency Name	Band	Total Accommodation Budget Limit (Annual)
Aberavon	E	£10,410
Aberconwy	D	£11,360
Aberdeen North	D	£11,360
Aberdeen South	D	£11,360
Airdrie and Shotts	E	£10,410
Aldershot	A	£15,660
Aldridge-Brownhills	E	£10,410
Altrincham and Sale West	D	£11,360
Alyn and Deeside	E	£10,410
Amber Valley	E	£10,410
Angus	E	£10,410
Arfon	D	£11,360
Argyll and Bute	E	£10,410
Arundel and South Downs	C	£12,810
Ashfield	E	£10,410
Ashford	D	£11,360
Ashton-under-Lyne	E	£10,410
Aylesbury	C	£12,810
Ayr, Carrick and Cumnock	E	£10,410
Banbury	C	£12,810
Banff and Buchan	D	£11,360
Barnsley Central	E	£10,410
Barnsley East	E	£10,410
Barrow and Furness	E	£10,410
Basildon and Billericay	A	£15,660
Basingstoke	A	£15,660
Bassetlaw	E	£10,410
Bath	A	£15,660
Batley and Spen	E	£10,410
Bedford	D	£11,360
Belfast East	D	£11,360
Belfast North	D	£11,360
Belfast South	E	£10,410
Belfast West	D	£11,360
Berwickshire, Roxburgh and Selkirk	E	£10,410
Berwick-upon-Tweed	E	£10,410
Beverley and Holderness	E	£10,410
Bexhill and Battle	D	£11,360
Birkenhead	D	£11,360
Birmingham, Edgbaston	D	£11,360
Birmingham, Erdington	D	£11,360
Birmingham, Hall Green	D	£11,360
Birmingham, Hodge Hill	D	£11,360
Birmingham, Ladywood	D	£11,360

Birmingham, Northfield	D	£11,360
Birmingham, Perry Barr	D	£11,360
Birmingham, Selly Oak	D	£11,360
Birmingham, Yardley	D	£11,360
Bishop Auckland	E	£10,410
Blackburn	E	£10,410
Blackley and Broughton	C	£12,810
Blackpool North and Cleveleys	D	£11,360
Blackpool South	D	£11,360
Blaenau Gwent	E	£10,410
Blaydon	D	£11,360
Blyth Valley	E	£10,410
Bognor Regis and Littlehampton	C	£12,810
Bolsover	E	£10,410
Bolton North East	E	£10,410
Bolton South East	E	£10,410
Bolton West	E	£10,410
Bootle	D	£11,360
Boston and Skegness	E	£10,410
Bosworth	E	£10,410
Bournemouth East	C	£12,810
Bournemouth West	C	£12,810
Bracknell	B	£14,210
Bradford East	E	£10,410
Bradford South	E	£10,410
Bradford West	E	£10,410
Braintree	D	£11,360
Brecon and Radnorshire	E	£10,410
Bridgend	E	£10,410
Bridgwater and West Somerset	D	£11,360
Brigg and Goole	E	£10,410
Brighton, Kempdown	A	£15,660
Brighton, Pavilion	A	£15,660
Bristol East	B	£14,210
Bristol North West	B	£14,210
Bristol South	B	£14,210
Bristol West	B	£14,210
Broadland	D	£11,360
Bromsgrove	D	£11,360
Broxtowe	D	£11,360
Buckingham	C	£12,810
Burnley	E	£10,410
Burton	D	£11,360
Bury North	E	£10,410
Bury South	E	£10,410
Bury St. Edmunds	D	£11,360
Caerphilly	E	£10,410
Caithness, Sutherland and Easter Ross	E	£10,410
Calder Valley	E	£10,410
Camborne and Redruth	C	£12,810

Cambridge	A	£15,660
Cannock Chase	D	£11,360
Canterbury	C	£12,810
Cardiff Central	D	£11,360
Cardiff North	D	£11,360
Cardiff South and Penarth	D	£11,360
Cardiff West	D	£11,360
Carlisle	E	£10,410
Carmarthen East and Dinefwr	E	£10,410
Carmarthen West and South Pembrokeshire	E	£10,410
Castle Point	A	£15,660
Central Ayrshire	E	£10,410
Central Devon	C	£12,810
Central Suffolk and North Ipswich	D	£11,360
Ceredigion	D	£11,360
Charnwood	D	£11,360
Chatham and Aylesford	A	£15,660
Cheadle	D	£11,360
Chelmsford	A	£15,660
Cheltenham	C	£12,810
Chesham and Amersham	A	£15,660
Chesterfield	E	£10,410
Chichester	C	£12,810
Chippenham	D	£11,360
Chorley	D	£11,360
Christchurch	C	£12,810
City of Chester	D	£11,360
City of Durham	E	£10,410
Clacton	D	£11,360
Cleethorpes	E	£10,410
Clwyd South	E	£10,410
Clwyd West	D	£11,360
Coatbridge, Chryston and Bellshill	E	£10,410
Colchester	D	£11,360
Colne Valley	E	£10,410
Congleton	D	£11,360
Copeland	E	£10,410
Corby	E	£10,410
Coventry North East	D	£11,360
Coventry North West	D	£11,360
Coventry South	D	£11,360
Crawley	A	£15,660
Crewe and Nantwich	D	£11,360
Cumbernauld, Kilsyth and Kirkintilloch East	E	£10,410
Cynon Valley	E	£10,410
Darlington	E	£10,410
Daventry	D	£11,360
Delyn	E	£10,410
Denton and Reddish	E	£10,410
Derby North	E	£10,410

Derby South	E	£10,410
Derbyshire Dales	D	£11,360
Devizes	C	£12,810
Dewsbury	E	£10,410
Don Valley	E	£10,410
Doncaster Central	E	£10,410
Doncaster North	E	£10,410
Dover	D	£11,360
Dudley North	E	£10,410
Dudley South	E	£10,410
Dumfries and Galloway	E	£10,410
Dumfriesshire, Clydesdale and Tweeddale	E	£10,410
Dundee East	E	£10,410
Dundee West	E	£10,410
Dunfermline and West Fife	E	£10,410
Dwyfor Meirionnydd	E	£10,410
Easington	E	£10,410
East Antrim	E	£10,410
East Devon	C	£12,810
East Dunbartonshire	E	£10,410
East Hampshire	B	£14,210
East Kilbride, Strathaven and Lesmahagow	E	£10,410
East Londonderry	E	£10,410
East Lothian	E	£10,410
East Renfrewshire	E	£10,410
East Worthing and Shoreham	C	£12,810
East Yorkshire	E	£10,410
Eastbourne	D	£11,360
Eastleigh	C	£12,810
Eddisbury	D	£11,360
Edinburgh East	E	£10,410
Edinburgh North and Leith	E	£10,410
Edinburgh South	E	£10,410
Edinburgh South West	E	£10,410
Edinburgh West	E	£10,410
Ellesmere Port and Neston	D	£11,360
Elmet and Rothwell	D	£11,360
Erewash	D	£11,360
Exeter	C	£12,810
Falkirk	E	£10,410
Fareham	C	£12,810
Faversham and Mid Kent	C	£12,810
Fermanagh and South Tyrone	E	£10,410
Filton and Bradley Stoke	B	£14,210
Folkestone and Hythe	D	£11,360
Forest of Dean	C	£12,810
Foyle	E	£10,410
Fylde	D	£11,360
Gainsborough	E	£10,410
Garston and Halewood	D	£11,360

Gateshead	D	£11,360
Gedling	D	£11,360
Gillingham and Rainham	D	£11,360
Glasgow Central	E	£10,410
Glasgow East	E	£10,410
Glasgow North	E	£10,410
Glasgow North East	E	£10,410
Glasgow North West	E	£10,410
Glasgow South	E	£10,410
Glasgow South West	E	£10,410
Glenrothes	E	£10,410
Gloucester	C	£12,810
Gordon	D	£11,360
Gosport	C	£12,810
Gower	D	£11,360
Grantham and Stamford	E	£10,410
Gravesham	A	£15,660
Great Grimsby	E	£10,410
Great Yarmouth	E	£10,410
Guildford	A	£15,660
Halesowen and Rowley Regis	E	£10,410
Halifax	E	£10,410
Haltemprice and Howden	E	£10,410
Halton	D	£11,360
Harborough	D	£11,360
Harrogate and Knaresborough	D	£11,360
Hartlepool	E	£10,410
Harwich and North Essex	D	£11,360
Hastings and Rye	D	£11,360
Havant	C	£12,810
Hazel Grove	D	£11,360
Hemel Hempstead	A	£15,660
Hemsworth	E	£10,410
Henley	A	£15,660
Hereford and South Herefordshire	E	£10,410
Hexham	D	£11,360
Heywood and Middleton	E	£10,410
High Peak	D	£11,360
Hitchin and Harpenden	A	£15,660
Horsham	B	£14,210
Houghton and Sunderland South	E	£10,410
Hove	A	£15,660
Huddersfield	E	£10,410
Huntingdon	D	£11,360
Hyndburn	E	£10,410
Inverclyde	E	£10,410
Inverness, Nairn, Badenoch and Strathspey	E	£10,410
Ipswich	D	£11,360
Isle of Wight	D	£11,360
Islwyn	E	£10,410

Jarrow	D	£11,360
Keighley	E	£10,410
Kenilworth and Southam	D	£11,360
Kettering	E	£10,410
Kilmarnock and Loudoun	E	£10,410
Kingston upon Hull East	E	£10,410
Kingston upon Hull North	E	£10,410
Kingston upon Hull West and Hessle	E	£10,410
Kingswood	B	£14,210
Kirkcaldy and Cowdenbeath	E	£10,410
Knowsley	D	£11,360
Lagan Valley	E	£10,410
Lanark and Hamilton East	E	£10,410
Lancaster and Fleetwood	E	£10,410
Leeds Central	D	£11,360
Leeds East	D	£11,360
Leeds North East	D	£11,360
Leeds North West	D	£11,360
Leeds West	D	£11,360
Leicester East	D	£11,360
Leicester South	D	£11,360
Leicester West	D	£11,360
Leigh	E	£10,410
Lewes	A	£15,660
Lichfield	D	£11,360
Lincoln	E	£10,410
Linlithgow and East Falkirk	E	£10,410
Liverpool, Riverside	D	£11,360
Liverpool, Walton	D	£11,360
Liverpool, Wavertree	D	£11,360
Liverpool, West Derby	D	£11,360
Livingston	E	£10,410
Llanelli	E	£10,410
Loughborough	D	£11,360
Louth and Horncastle	E	£10,410
Ludlow	D	£11,360
Luton North	A	£15,660
Luton South	A	£15,660
Macclesfield	D	£11,360
Maidenhead	A	£15,660
Maidstone and The Weald	C	£12,810
Makerfield	E	£10,410
Maldon	C	£12,810
Manchester Central	C	£12,810
Manchester, Gorton	C	£12,810
Manchester, Withington	C	£12,810
Mansfield	E	£10,410
Meon Valley	B	£14,210
Meriden	D	£11,360
Merthyr Tydfil and Rhymney	E	£10,410

Mid Bedfordshire	D	£11,360
Mid Derbyshire	E	£10,410
Mid Dorset and North Poole	C	£12,810
Mid Norfolk	D	£11,360
Mid Sussex	A	£15,660
Mid Ulster	E	£10,410
Mid Worcestershire	D	£11,360
Middlesbrough	E	£10,410
Middlesbrough South and East Cleveland	E	£10,410
Midlothian	E	£10,410
Milton Keynes North	A	£15,660
Milton Keynes South	A	£15,660
Monmouth	D	£11,360
Montgomeryshire	E	£10,410
Moray	E	£10,410
Morecambe and Lunesdale	E	£10,410
Morley and Outwood	D	£11,360
Motherwell and Wishaw	E	£10,410
Na h-Eileanan an Iar	E	£10,410
Neath	E	£10,410
New Forest East	C	£12,810
New Forest West	C	£12,810
Newark	E	£10,410
Newbury	C	£12,810
Newcastle upon Tyne Central	D	£11,360
Newcastle upon Tyne East	D	£11,360
Newcastle upon Tyne North	D	£11,360
Newcastle-under-Lyme	E	£10,410
Newport East	E	£10,410
Newport West	E	£10,410
Newry and Armagh	E	£10,410
Newton Abbot	D	£11,360
Normanton, Pontefract and Castleford	E	£10,410
North Antrim	E	£10,410
North Ayrshire and Arran	E	£10,410
North Cornwall	E	£10,410
North Devon	D	£11,360
North Dorset	D	£11,360
North Down	E	£10,410
North Durham	E	£10,410
North East Bedfordshire	A	£15,660
North East Cambridgeshire	D	£11,360
North East Derbyshire	E	£10,410
North East Fife	E	£10,410
North East Hampshire	A	£15,660
North East Hertfordshire	A	£15,660
North East Somerset	A	£15,660
North Herefordshire	E	£10,410
North Norfolk	D	£11,360
North Shropshire	D	£11,360

North Somerset	B	£14,210
North Swindon	C	£12,810
North Thanet	E	£10,410
North Tyneside	D	£11,360
North Warwickshire	D	£11,360
North West Cambridgeshire	D	£11,360
North West Durham	E	£10,410
North West Hampshire	B	£14,210
North West Leicestershire	D	£11,360
North West Norfolk	E	£10,410
North Wiltshire	D	£11,360
Northampton North	D	£11,360
Northampton South	D	£11,360
Norwich North	D	£11,360
Norwich South	D	£11,360
Nottingham East	D	£11,360
Nottingham North	D	£11,360
Nottingham South	D	£11,360
Nuneaton	E	£10,410
Ochil and South Perthshire	E	£10,410
Ogmore	E	£10,410
Oldham East and Saddleworth	E	£10,410
Oldham West and Royton	E	£10,410
Orkney and Shetland	E	£10,410
Oxford East	A	£15,660
Oxford West and Abingdon	A	£15,660
Paisley and Renfrewshire North	E	£10,410
Paisley and Renfrewshire South	E	£10,410
Pendle	E	£10,410
Penistone and Stocksbridge	D	£11,360
Penrith and The Border	E	£10,410
Perth and North Perthshire	E	£10,410
Peterborough	D	£11,360
Plymouth, Moor View	D	£11,360
Plymouth, Sutton and Devonport	D	£11,360
Pontypridd	E	£10,410
Poole	C	£12,810
Portsmouth North	C	£12,810
Portsmouth South	C	£12,810
Preseli Pembrokeshire	E	£10,410
Preston	D	£11,360
Pudsey	D	£11,360
Rayleigh and Wickford	C	£12,810
Reading East	A	£15,660
Reading West	A	£15,660
Redcar	E	£10,410
Redditch	D	£11,360
Rhondda	E	£10,410
Ribble Valley	E	£10,410
Richmond (Yorks)	E	£10,410

Rochdale	E	£10,410
Rochester and Strood	A	£15,660
Rochford and Southend East	C	£12,810
Romsey and Southampton North	C	£12,810
Ross, Skye and Lochaber	E	£10,410
Rossendale and Darwen	E	£10,410
Rother Valley	E	£10,410
Rotherham	E	£10,410
Rugby	D	£11,360
Rushcliffe	D	£11,360
Rutherglen and Hamilton West	E	£10,410
Rutland and Melton	D	£11,360
Saffron Walden	C	£12,810
Salford and Eccles	C	£12,810
Salisbury	C	£12,810
Scarborough and Whitby	E	£10,410
Scunthorpe	E	£10,410
Sedgefield	E	£10,410
Sefton Central	D	£11,360
Selby and Ainsty	D	£11,360
Sheffield Central	D	£11,360
Sheffield South East	D	£11,360
Sheffield, Brightside and Hillsborough	D	£11,360
Sheffield, Hallam	D	£11,360
Sheffield, Heeley	D	£11,360
Sherwood	E	£10,410
Shipley	E	£10,410
Shrewsbury and Atcham	D	£11,360
Sittingbourne and Sheppey	D	£11,360
Skipton and Ripon	E	£10,410
Sleaford and North Hykeham	E	£10,410
Solihull	D	£11,360
Somerton and Frome	D	£11,360
South Antrim	E	£10,410
South Basildon and East Thurrock	A	£15,660
South Cambridgeshire	A	£15,660
South Derbyshire	D	£11,360
South Dorset	C	£12,810
South Down	E	£10,410
South East Cambridgeshire	A	£15,660
South East Cornwall	D	£11,360
South Holland and The Deepings	E	£10,410
South Leicestershire	D	£11,360
South Norfolk	D	£11,360
South Northamptonshire	D	£11,360
South Ribble	D	£11,360
South Shields	D	£11,360
South Staffordshire	E	£10,410
South Suffolk	D	£11,360
South Swindon	C	£12,810

South Thanet	C	£12,810
South West Bedfordshire	A	£15,660
South West Devon	D	£11,360
South West Norfolk	E	£10,410
South West Surrey	A	£15,660
South West Wiltshire	D	£11,360
Southampton, Itchen	C	£12,810
Southampton, Test	C	£12,810
Southend West	C	£12,810
Southport	D	£11,360
St. Austell and Newquay	C	£12,810
St. Helens North	E	£10,410
St. Helens South and Whiston	E	£10,410
St. Ives	C	£12,810
Stafford	D	£11,360
Staffordshire Moorlands	E	£10,410
Stalybridge and Hyde	E	£10,410
Stevenage	A	£15,660
Stirling	E	£10,410
Stockport	D	£11,360
Stockton North	E	£10,410
Stockton South	E	£10,410
Stoke-on-Trent Central	E	£10,410
Stoke-on-Trent North	E	£10,410
Stoke-on-Trent South	E	£10,410
Stone	D	£11,360
Stourbridge	E	£10,410
Strangford	E	£10,410
Stratford-on-Avon	D	£11,360
Stretford and Urmston	C	£12,810
Stroud	C	£12,810
Suffolk Coastal	D	£11,360
Sunderland Central	E	£10,410
Surrey Heath	A	£15,660
Sutton Coldfield	D	£11,360
Swansea East	D	£11,360
Swansea West	D	£11,360
Tamworth	D	£11,360
Tatton	D	£11,360
Taunton Deane	D	£11,360
Telford	D	£11,360
Tewkesbury	C	£12,810
The Cotswolds	C	£12,810
The Wrekin	D	£11,360
Thirsk and Malton	E	£10,410
Thornbury and Yate	B	£14,210
Tiverton and Honiton	D	£11,360
Tonbridge and Malling	A	£15,660
Torbay	D	£11,360
Torfaen	E	£10,410

Torridge and West Devon	D	£11,360
Totnes	D	£11,360
Truro and Falmouth	C	£12,810
Tunbridge Wells	B	£14,210
Tynemouth	D	£11,360
Upper Bann	E	£10,410
Vale of Clwyd	D	£11,360
Vale of Glamorgan	D	£11,360
Wakefield	E	£10,410
Wallasey	D	£11,360
Walsall North	E	£10,410
Walsall South	E	£10,410
Wansbeck	E	£10,410
Wantage	A	£15,660
Warley	D	£11,360
Warrington North	D	£11,360
Warrington South	D	£11,360
Warwick and Leamington	D	£11,360
Washington and Sunderland West	E	£10,410
Waveney	E	£10,410
Wealden	B	£14,210
Weaver Vale	D	£11,360
Wellingborough	E	£10,410
Wells	D	£11,360
Wentworth and Dearne	E	£10,410
West Aberdeenshire and Kincardine	D	£11,360
West Bromwich East	E	£10,410
West Bromwich West	E	£10,410
West Dorset	D	£11,360
West Dunbartonshire	E	£10,410
West Lancashire	D	£11,360
West Suffolk	D	£11,360
West Tyrone	E	£10,410
West Worcestershire	D	£11,360
Westmorland and Lonsdale	D	£11,360
Weston-Super-Mare	D	£11,360
Wigan	E	£10,410
Wimbledon	A	£15,660
Winchester	B	£14,210
Wirral South	D	£11,360
Wirral West	D	£11,360
Witham	D	£11,360
Witney	A	£15,660
Woking	A	£15,660
Wokingham	B	£14,210
Wolverhampton North East	E	£10,410
Wolverhampton South East	E	£10,410
Wolverhampton South West	E	£10,410
Worcester	D	£11,360
Workington	E	£10,410

Worsley and Eccles South	C	£12,810
Worthing West	C	£12,810
Wrexham	E	£10,410
Wycombe	A	£15,660
Wyre and Preston North	D	£11,360
Wyre Forest	D	£11,360
Wythenshawe and Sale East	D	£11,360
Yeovil	D	£11,360
Ynys Mon	D	£11,360
York Central	D	£11,360
York Outer	D	£11,360

ANNEX C: GUIDANCE ON OTHER PAYMENT METHODS

In addition to reimbursing parliamentary costs on the online expenses system, IPSA also provides a number of other payment methods and loans to reduce administration and improve cash-flow for MPs.

These other payment methods and loans may develop between reviews of the Scheme. Updated guidance is available on IPSA's website or by contacting the MP Support team (020 7811 6400, info@theipsa.org.uk).

MPs are personally responsible and accountable for all expenses incurred, and claims made, and for adherence to the fundamental principles and the rules set out in the Scheme. IPSA will pay for costs where they are incurred wholly, exclusively, and necessarily in the performance of an MP's parliamentary functions, but not otherwise. No personal expenditure will be covered.

Direct payments to suppliers

IPSA can make payments direct to a number of suppliers on behalf of the MP, removing the need for the MP to pay, claim or provide evidence. These costs will then be charged to the appropriate budget.

1. Direct payments for rail travel and air travel

MPs can book rail tickets using the account IPSA generated for them on the Trainline.com website, and IPSA will pay the Trainline direct. MPs do not need to complete a form, reconcile the expense or send any receipts or tickets – IPSA will get all the information required from the Trainline when the MP books.

MPs can book rail tickets and air travel using Chambers (the House of Commons travel provider) and IPSA will pay Chambers direct.

2. Direct payments for office supplies

MPs can buy office supplies online using accounts IPSA generated for them with three suppliers: Commercial, Banner and XMA. IPSA will pay these suppliers direct, and MPs do not need to complete a form, reconcile the expense or send any receipts – IPSA will get all the information required from the suppliers when the MP orders online. IPSA will then allocate these costs to the MP's Office Costs Expenditure budget. If the Office Costs Expenditure budget is exceeded, IPSA may suspend further use of the websites until the new financial year, to prevent a greater overspend. IPSA will contact the MP seeking repayment for the overspend.

3. Direct payments for rent

IPSA is able to make payments direct to MPs' landlords for accommodation and constituency office rent, once MPs have submitted their rental agreement to IPSA. MPs can request direct payments by completing the 'Property Rental Form' on IPSA's website, and sending a signed copy to IPSA. MPs should allow 28 days for the first payment to be set up.

MPs will be notified when the payment has been set up, and IPSA will then pay the landlord automatically each month, quarter or year as appropriate until the end date of the rental agreement. While an MP's landlord is receiving direct payments, the online expenses system may not offer the option of claiming reimbursement for rent for that property.

MPs must inform IPSA immediately if the rental agreement ends or is renewed, or if there are any changes (such as a change in the rental amount or the landlord's payment details).

MPs will be responsible for the recovery and repayment to IPSA of any overpayments that arise due to late notification of changes or cessation of payments.

Before instructing IPSA to set up the direct rental payment, MPs must check that there is sufficient budget to pay for rent and other associated costs. Any amounts overspent are recoverable by IPSA.

IPSA will also monitor budgets on a regular basis and where it becomes apparent that an MP will overspend his or her budget (for example, because of higher than expected associated expenditure), IPSA may stop future direct payments.

Once the direct payment has been made, it will be allocated to the MP's Accommodation Expenditure or Office Costs Expenditure budget, as appropriate.

4. Direct payments for pooled staffing services

Where IPSA has an agreed arrangement in place, it can pay annual subscriptions for pooled staffing services direct to the relevant organisations who provide such services. These organisations send direct payment request forms to their users annually.

5. Direct payments for employment practice liability insurance (legal expenses insurance)

IPSA can pay MPs' employment practice liability insurance direct to an insurer. IPSA will contact all MPs annually when it is time to renew, to enable MPs to opt in or to renew.

Payment Card

You can use the Payment Card to pay for any business cost or expense allowable under the Scheme.

Each transaction is limited to £1,000, and the monthly credit limit is £4,000. IPSA may consider increases to these limits if requested by an MP.

Once a month, IPSA will send a reconciliation form to the MP's or proxy's account on the online expenses system, under 'Claims/Forms in Progress'. The form will contain the details of each transaction the MP has made that month. MPs will need to complete the remaining details, submit the form online and send us all supporting evidence in hard copy.

Each month MPs will receive an email when their reconciliation form is in the account and ready for completion. MPs must send IPSA their reconciliation forms and evidence within 30 days of receiving the email. If MPs do not complete their reconciliation forms within 30 days, IPSA may suspend the use of the Payment Card until the outstanding reconciliation forms are complete. Once the MP has sent the reconciliation form to IPSA, if IPSA then returns the form to the MP with a query, the MP must resubmit the form to IPSA within two weeks to avoid suspension of the card.

IPSA may also seek repayment for use of the card where an MP does not reconcile after the card is suspended, or IPSA determines that a purchase cannot be paid under the Scheme and marks it 'Not Paid' on the reconciliation form.

The Payment Card may not be used for personal expenditure or expenditure outside the Scheme. However, where this happens inadvertently, MPs should select 'Not Claimed, to repay' on the reconciliation form and repay the money to IPSA by cheque or bank payment with the reconciliation form. Use of the card may be suspended if it is persistently or seriously misused outside the Scheme.

Once the reconciliation form is received and processed by IPSA, the expenditure will then be allocated to the appropriate budgets. If both the Accommodation Expenditure and the Office Costs Expenditure budgets are exceeded, IPSA may restrict further use of the card to travel costs only until the new financial year, to prevent greater overspends. Where a capped budget is exceeded, IPSA will contact the MP seeking repayment for the overspend following the end of the financial year.

Claiming an advance before paying the supplier

MPs may claim payment in advance for unpaid invoices of £200 or more for any expense type except reward and recognition payments and mileage.

Deposit loans

As described in the Scheme, MPs may apply for a loan for any deposit payable at the start of a tenancy for their constituency office or accommodation. MPs can request this by completing the 'Property Rental Form' on IPSA's website, and sending it to IPSA with their final or draft rental agreement. MPs will need to repay the loan in full within one month of the rental agreement ending, or within one month of when the MP leaves office (whichever is earlier).

Please note that there may be tax implications if the combined outstanding value of all loans to an MP is more than £10,000 at any time during the tax year.

