

# IPSA Funding Handbook

2026-27

IPSA

## Contents

<b>Introduction</b> .....	3
<b>Our Regulatory Approach</b> .....	4
<b>Our Criteria</b> .....	5
<b>How to provide good evidence</b> .....	6
Invoices .....	6
Receipts .....	7
Copies of communications material .....	7
Reason for the purchase .....	8
Copy of a related lease agreement .....	8
<b>Annex 1 – Table of expense types and how to seek funding</b> .....	9
<b>Annex 2 – How we regulate</b> .....	22

## Introduction

This document supports the purchase of goods or services using IPSA funding, whether by reimbursement, Payment Card, or other service. All spending of public money must be properly evidenced, and anyone making a purchase is responsible for providing a clear audit trail.

The level of evidence required should be proportionate to the value and nature of the purchase. For example, evidence for stationery will differ from that required for consultancy services, but every claim must include appropriate supporting information. Evidence must demonstrate:

- **Value for money** – cost, quality, and sourcing were considered, including whether another organisation should fund the expense and whether timing is appropriate (e.g. during winding up or near a General Election).
- **Integrity** – purchases are made fairly, transparently, and without conflicts of interest.
- **Parliamentary purpose** – all costs relate solely to the MP’s Parliamentary duties, not personal, party-political, campaigning, or external.
- **Accountability** – although tasks may be delegated, the MP remains fully accountable for financial decisions.

Before making a purchase, please ensure you can demonstrate these principles and provide suitable evidence.

[Annex 1](#) includes a summary of expense types, budgets, and how to request funding. All IPSA-funded claims are published in line with IPSA’s Publication Policy, and evidence may be requested under the Freedom of Information Act. All funding requests may also be subject to internal and external audit, including review by the National Audit Office.

IPSA may issue updated guidance or amend the Scheme. These updates should be read alongside the existing evidence requirements, which continue to apply. The core principles and the need for clear, robust evidence remain unchanged. For example, in December 2023 IPSA temporarily allowed MPs to claim commute and taxi costs where necessary for personal safety. Although this extended funding was introduced, the same evidence standards still apply. Receipts and supporting information are required for all such journeys to ensure they can be properly regulated.

## Our Regulatory Approach

Our aim is to enable MPs to focus on their core Parliamentary responsibilities—legislation, scrutiny of government, and constituency representation—while meeting our regulatory duties to promote trust and confidence in the democratic process. We set the rules and principles that MPs and their offices must follow through the Funding Scheme for MPs, supported by clear guidance and advice. The updated Scheme strengthens our regulatory approach by combining greater flexibility for MPs with strong risk controls and transparency. When using public funds, MPs must follow these principles:

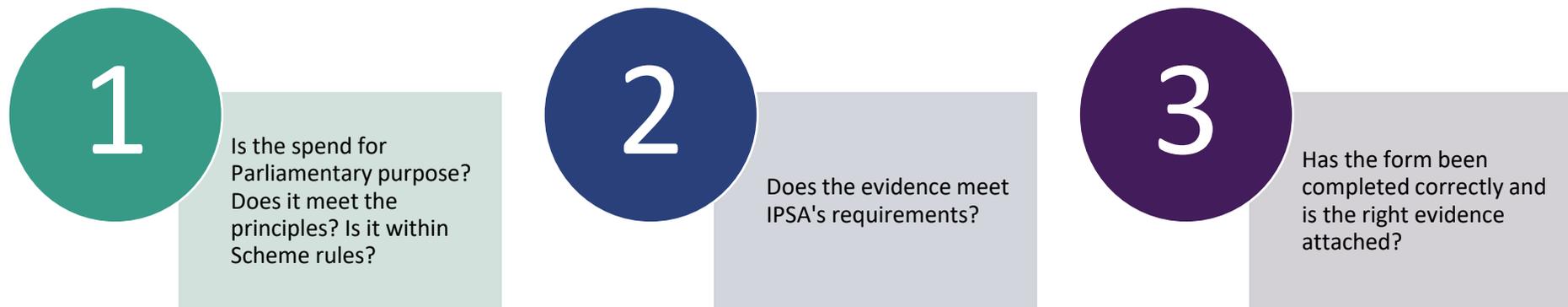
- **Parliamentary purpose:** IPSA funding may only be used for costs directly related to Parliamentary functions, not campaigning, party-political activity, or personal promotion.
- **Value for money:** MPs must ensure public funds are used efficiently and demonstrate sound financial management.
- **Integrity:** Decisions must be free from personal gain and take account of potential conflicts of interest.
- **Accountability:** MPs are responsible for their financial decisions and must be able to explain how they meet IPSA’s rules and principles.

Understanding how IPSA regulates spend is important, as it determines the evidence required for claims. IPSA provides guidance, systems, and checks to support you, but you remain responsible for complying with all principles, rules, and processes. Some costs are paid automatically rather than manually reviewed. We analyse data and carry out risk-based sampling to ensure spending complies with the Scheme and is properly evidenced. Based on this analysis, we may request additional or improved evidence, ask for further background information or even ask for a cost to be repaid.

Our priority is to support you to understand your responsibilities and comply with them, but where we identify non-compliance we may take action in a targeted and proportionate way such as restricting use of IPSA funding, sending a letter of concern or making a referral to the IPSA Compliance Officer.

These processes help ensure you meet IPSA’s principles and provide the level of evidence required to support your Parliamentary work. For more detail, see [Annex 2 – How we regulate](#).

## Our Criteria



Our criteria are applied proportionately. Low-value, allowable costs may be approved even if some minor evidence is missing, provided the form is completed correctly. We also consider past compliance—for example, if an MP has consistently provided evidence for a regular journey but is unable to on one occasion and explains why.

However, repeated failure to provide appropriate evidence may result in claims being rejected until full evidence is supplied. For higher-value items such as advertising or contact cards, claims will be returned if required materials (e.g., copies of communications) are not attached.

For each new bought-in service, a conflict-of-interest declaration must be submitted before any related costs can be approved. If evidence is incomplete or additional context is needed, we will return the claim and request further information.

## How to provide good evidence

All claims must include evidence. This may consist of one or more of the following:

- **An invoice or receipt** (an invoice is preferred).
- **A copy of materials** produced by the supplier.
- **A reason or explanation** for the purchase, including comparator screenshots where relevant.
- **A related lease or rental agreement**, where applicable.

Details of the expected evidence for each type can be found in [Annex 1](#). Attach all evidence to each claim. Additional context can be added in the **'add information'** field (not published but subject to FOI). Information entered in the **'description'** field will be published.

Use these requirements to ensure suppliers provide clear invoices and documentation for the goods or services purchased. Funding requests may be delayed or declined if the evidence does not meet these standards.

### 1. Invoices

A high-quality invoice must be professionally presented and include the essential information listed below. Poor-quality invoices should not be accepted, as they may indicate poor value for money. Each invoice should include:

- **Supplier details:** company name, address, website, and contact information.
- **Recipient details:** name, address, and contact information of the party receiving the service.
- **Invoice information:** date, invoice number, and VAT registration number (where VAT is charged).
- **Service and delivery dates:** date services were delivered and, where applicable, date goods were received.
- **Description of work:** clear details of the goods or services provided. Bought-in service invoices must show days worked, day rates, work completed, and the link between cost and output.
- **Named individuals:** names and day rates of those carrying out the work.
- **Cost breakdown:** itemised costs and total amount, including VAT where relevant.

Invoices must not be redacted. IPSA will carry out any necessary redactions if the document is released under FOI. Professional services should normally invoice after delivery of the service, except where upfront costs or small voluntary or community suppliers require working capital. IPSA may refuse advance payments where no valid rationale is provided. Costs must be claimed in the financial year in which the services were received; payments cannot be made in advance for work delivered in a future year.

## 2. Receipts

An invoice is always preferred. If only a receipt is available, it must be clearly printed, fully legible and undamaged. It must be translated into English (if required), converted to GBP with the exchange rate shown and all costs must be clear. A valid receipt must not have any part redacted and must include:

- Date of purchase
- Supplier name and address
- Itemised breakdown of costs
- Total amount
- Any VAT charged

## 3. Copies of communications material

For the following expense types, you must attach a copy of the communication materials so IPSA can confirm they meet the criteria for constituent communication:

- Advertising and contact cards
- Bought-in services – communications and media (including web design)
- Postage and couriers
- Stationery and printing
- Web hosting and design (provide the relevant URL)

For **postage and couriers** and **stationery and printing**, copies are only required where funding is being requested for printed materials distributed to constituents, or for posting/delivering materials to constituents.

#### 4. Reason for the purchase

Certain expense types require a clear explanation for the purchase. Provide this in the **'add information'** field or attach screenshots where necessary. This information is not published but is reviewed by IPSA, helping avoid requests for further details. You must provide an explanation in the following situations:

- 1. Travel and subsistence:** For all extended UK travel and diverted journeys (air, rail, mileage, or hotel). A diverted journey is any personal-reason diversion from the direct Westminster–constituency route. IPSA can fund only up to the standard open fare for the direct journey.
- 2. Postage, couriers, stationery, printing:** Confirm whether the cost relates to printing or distributing communications to constituents.
- 3. Travel cards:** If adding a travel card to a rail or season ticket, explain how it will be used to confirm it is not for commuting or personal use.
- 4. Costs above allowed limits (e.g., flights or hotels):** Provide evidence showing no suitable options were available within budget at the time of booking, including a dated screenshot.

#### 5. Copy of a related lease agreement

For IPSA-funded rental costs (e.g. rent or service charges), the property must be registered with IPSA. A fully executed lease—signed by both the MP and the landlord—and an endorsed copy of the landlord's bank details are required. This applies even if you pay the rent yourself and seek reimbursement from IPSA.

For non-property leases (e.g. equipment), attach a copy of the lease agreement when submitting the claim.

## Annex 1 – Table of expense types and how to seek funding

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Advertising & contact cards	-	Office Costs	Invoice; Receipt if low value. Copy of the comms materials produced by the supplier.	MP Contact Details. List of surgery dates and times. Business cards. Newsletters on the MP's Parliamentary activities.	Content aimed at promoting the MP's political profile, campaigning collateral, Party political content or content that is not related to an MP's Parliamentary Functions.
Air travel	Business / Club Return or Single	Travel	Invoice or receipt. Screenshot to show price of economy fare at time of booking. Must show total cost and name of traveller. Reason if extended UK travel or diverted journey.	Flights within UK and Europe. Cost must be equal to or lower than return economy fare.	Flights outside Europe.
	Economy Return or Single	Travel	Invoice or receipt. Must show total cost and name of traveller. Reason if extended UK travel or diverted journey.	Flights within UK and Europe.	Flights outside Europe.
Bought-in services	Administrative services	Staffing	Invoice (see invoice criteria above) in arrears.	Temporary admin services to support the constituency office.	Replacement for employing staff from the staffing budget.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
	Professional & Consultancy	Office Costs or Staffing	Invoice (see invoice criteria above) in arrears.	Legal services Research or project services	
	Comms and Media	Office Costs or Staffing	Invoice (see invoice criteria above) in arrears. Copy of the comms materials produced by the supplier.	Design services, including for newsletters to update constituents on Parliamentary work Social media management Op-ed or speech drafting	Design or production of materials which are contrary to the rules e.g. content that is party political, self-promotional or campaigning in nature.
Business Rates	-	Office Costs	Invoice. Must include the address to which the business rates apply.	Rates on your constituency office.	Late payment charges.
Cleaning	-	Office Costs or Accommodation	Invoice (for services). Receipt (for goods). Must include the address that was cleaned.	Regular office cleaning. The cost of cleaning products. End of tenancy accommodation cleans where the lease requires it.	Regular accommodation cleaning. End of tenancy cleans where it is not stated in the lease.
Congestion charge and toll	-	Travel	Invoice or receipt.	Cost of travel from constituency to London – Parliament or Accommodation.	Cost of commuting including travel from London Accommodation to Parliament. Late payment charges/fines.
Council tax	-	Accommodation	Annual council tax statement. Property must be registered with IPSA, and active.	Council tax for residential property funded from Accom budget.	Any other council tax. Late payment charges.
Equipment Hire	All	Office Costs	Invoice or receipt.	Office furniture. Television.	Any equipment that can be provided by PDS. Ensure that you have spoken to PDS about the equipment they can provide before entering into a hire agreement. Be mindful of the time of year (year-end requires hire costs to be split

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
					across years), lease termination costs and value for money vs purchasing equipment.
Equipment Purchase	All	Office Costs	Invoice or receipt.	Office furniture. Television. Any equipment below £50 and equipment that does not appear on the list of equipment provided by PDS.	Any Equipment that can be provided by PDS. Ensure that you have spoken to PDS about the equipment they can provide before making a purchase using IPSA funding.
Health & Welfare MPs	-	Office Costs/ Staffing	Invoice or receipt. If the issue relates to a long-standing condition, the Disability budget may be appropriate – you need to apply for this in advance of requesting funding . Please speak to your account manager.	One-off costs – eye tests, contribution towards glasses needed for work, occupational health assessments, flu or covid jab.	Costs that are personal – e.g. glasses for general / personal use, not work use. Hearing aids that are for personal use, not work use. Private healthcare. Consider value for money before committing to a cost.
Health & Welfare Staff	-	Staff development/Staffing	Invoice or receipt. If the issue relates to a long-standing condition, the Disability budget may be appropriate – you need to apply for this in advance of requesting funding . Please speak to your account manager.	One-off costs – eye tests, contribution towards glasses needed for work, occupational health assessments, flu or covid jab. Costs of apps and support with mental health and general wellbeing.	Costs that are personal – e.g. glasses for general / personal use, not work use. Hearing aids that are for personal use, not work use. Private healthcare. Consider value for money before committing to a cost.
Hospitality	-	Office Costs	Invoice or receipt.	Tea and coffee at public meetings hosted by the MP or visitors to your office.	Alcohol cannot be funded under any circumstances. Routine meals or refreshment costs for MPs/Staff – e.g. for team meals or social events.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Hotel – European	-	Travel	Invoice. We do not accept booking confirmations. If rate exceeds Scheme, must attach screenshots showing prices of hotels at time of booking.	Hotel for MP or staff in Europe up to the nightly rate.	Non-Parliamentary hotel stays – for example, anything for your Party or as part of campaigning activity.
Hotel – late night	-	Travel	Invoice. We do not accept booking confirmations. If rate exceeds Scheme, must attach screenshots showing prices of hotels at time of booking.	Hotel for MP only if working past 2200hrs/10pm on Parliamentary business up to the nightly rate	Hotels for Staff.
Hotel – London		Travel / Accommodation	Invoice. We do not accept booking confirmations. If rate exceeds Scheme, must attach screenshots showing prices of hotels at time of booking.	Hotel for MP, spouse / partner / dependants as accommodation – accommodation budget. Hotel for Staff (whose contractual place of work is outside London) – travel budget. Up to nightly rate	Hotel for MP with London constituency or MP who receives funding for accommodation in constituency. Staff whose contractual place of work is London.
Hotel – not London		Travel / Accommodation	Invoice. We do not accept booking confirmations. If rate exceeds Scheme, must attach screenshots showing prices of hotels at time of booking. Reason if extended UK travel or diverted journey.	Hotel for MP, spouse / partner / dependants in the constituency as accommodation – accommodation budget. Hotel for MP or Staff elsewhere in UK (outside London and the constituency) – travel budget. Up to nightly rate, .	Hotel for spouse / partner / dependants not in London or constituency.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Insurance – buildings	-	Accommodation / Office Costs	Invoice. Must include the address of the insured property. Property must be registered with IPSA, and active.	Buildings insurance for IPSA funded residential accommodation or constituency office.	No personal buildings.
Insurance – contents	-	/ Office Costs	Invoice. Must include the address of the insured contents. Property must be registered with IPSA, and active.	Contents insurance for constituency office.	No personal contents – including London accommodation.
Phone landline and Internet installation and equipment purchase	All	Accommodation / Office Costs	Invoice. Must include address that the phone / internet is registered to. Property must be registered with IPSA, and active.	Installation of internet, phone line or combined internet and landline package at the MP's IPSA-funded residential property or constituency office. Purchase of necessary equipment or accessories.	MP Costs for properties not registered with IPSA, including an MP's private home even when routinely working from home. Late payment charges.
Landline phone and internet – rental and usage	All	Accommodation / Office Costs	Invoice. Must include the address the phone / internet is registered to. Property must be registered with IPSA, and active.	The regular landline telephone bill, internet bill or combined landline, phone and internet bill for the MP's IPSA funded residential property or constituency office.	MP Costs for properties not registered with IPSA, including an MP's private home even when routinely working from home. Late payment charges.
Maintenance and redecorations and repairs	-	Office Costs	Invoice or receipt. Invoice must include the address the repairs were undertaken at. Property must be registered with IPSA, and active.	Painting, repairing equipment, fire safety assessments. Things specified in the lease, for example, boiler servicing and repairs.	Things that are not specified in the lease and which are the responsibility of the landlord or insurance company.
Mileage – bicycle	Taxable or non-taxable	Travel	Include origin, destination and drop off points.	Miles on bike for Parliamentary business.	Miles on bike for non-Parliamentary business Commuting costs

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
			Reason if extended UK travel or diverted journey.		
Mileage – car	Taxable or non-taxable	Travel	Include origin, destination and drop off points. Reason if extended UK travel or diverted journey.	Miles in car for Parliamentary business	Miles in car for non-Parliamentary business Commuting costs
Mileage – motorcycle	Taxable or non-taxable	Travel	Include origin, destination and drop off points. Reason if extended UK travel or diverted journey.	Miles on motorcycle for Parliamentary business.	Miles on motorcycle for non-Parliamentary business Commuting costs
Mobile telephone – contract and usage	-	Office Costs	Invoice or receipt. Must include phone number and breakdown of costs so that we can see personal costs separately. An explanation of additional, out of plan charges to demonstrate that they are Parliamentary.	Cost of usage of mobile phone purchased by the MP in their name for Parliamentary calls. – Either a whole bill used only for Parliamentary calls only or an itemised list of parliamentary calls specified.	Personal costs – calling or data. Late payment charges. A proportion of costs for a staff members personal mobile contract or tariff, e.g. 50% of the cost based on an estimate for parliamentary work.
Mobile telephone – equipment purchase	-	Office Costs	Invoice or receipt. The invoice must state the item purchased and total cost, including where a payment plan is in place.	All devices must be purchased by the MP in their name. A mobile phone and accessories solely for Parliamentary use.	A mobile phone and accessories for personal use. A proportion of costs for a staff members personal phone device, e.g. 50% upfront cost or an ongoing credit agreement.
Moving fees	All	Accommodation / Office Costs	Invoice or receipt.	Admin fees from the agency or legal costs of drawing up or agreeing to a new lease when moving into IPSA-funded accommodation or office.	Any personal fees because of moving personal accommodation.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Newspapers, journals, magazines	-	Office Costs	Invoice or receipt. If paying by subscription you must provide an invoice that relates to the period, you are requesting funding for. . A 'renewal letter' is not acceptable. These costs incur tax.	Newspapers, journals, magazines, or relevant books.	Materials for personal use – for example, research for a book you plan to write and sell.
Not claimed, to be repaid	If you have made a purchase on your payment card and intend to repay IPSA, please select this expense type. These costs are not published. If you are expecting a refund for a purchase on your payment card, please do not use this expense type – please reconcile the cost using the correct expense type and this will then show as 'repaid' once the refund is received and allocated.				
Parking	-	Travel / Office Costs / Accommodation	Invoice or receipt. Reason if extended UK travel or diverted journey.	The cost of a permanent space at the constituency office to be used by several people – visitors, the MP, or staff when undertaking travel. This is not to be used as a permanent space for one specific person. The cost of a permanent parking space at IPSA-funded residential accommodation (including where it's part of the lease). For travel around the UK as per the Scheme.	Parking costs relating to your commute – including parking permits or permanent spaces at the office for named individuals. Parking fines.
Pooled staffing services	All	Office Costs / Staffing	Invoice	Subscription to: European Research Group; Parliamentary Research Service; Policy Research Unit; Parliamentary Support Team; SNP Research Team; Socialist Parliamentary Research Group; Labour movement for Europe.	Other unapproved pooled services.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Postage and Couriers	-	Office Costs	Invoice or receipt. Where you are paying for delivery of comms to constituents, please provide a copy of the comms that is being delivered, for approval.	Posting and delivery of Parliamentary letters, surveys, or the cost of couriers.	Delivery of party political or campaigning literature. Comms to other MP's constituents.
Other public transport	-	Travel	Invoice, ticket, receipt, TFL digital journey history. It must contain the origin, destination, start date and price. Reason if extended UK travel or diverted journey.	Bus, river bus, tube, tram travel, Oyster top ups (within London) for Parliamentary journeys Coach, bus, metro, tram, or other public transport outside London	Commuting costs, including from London accommodation to Westminster.
Rail	First return or single	Travel	Invoice, ticket, or receipt. Must contain origin, destination, start date and price. Reason if extended UK travel or diverted journey.	Cost of a return or one-way first-class train ticket for travel on Parliamentary business. This cost must be the same as or less than the cost of an 'anytime standard open return'. Can include a travelcard.	Commuting costs – be mindful of adding on a travelcard for the underground as IPSA cannot pay the costs of commuting from London accommodation to Westminster.
	Standard return or single	Travel	Invoice, ticket, or receipt. Must contain origin, destination, start date and price. Reason if extended UK travel or diverted journey.	Cost of a return or one-way standard class train ticket for travel on Parliamentary business. Can include a travelcard.	Commuting costs – be mindful of adding on a travelcard for the underground as IPSA cannot pay the costs of commuting from London accommodation to Westminster.
	Season ticket	Travel	Invoice, ticket, or receipt. Must contain origin, destination, start date and price. Reason if extended UK travel or diverted journey.	Cost of a season ticket for travel on Parliamentary business. Weekly, monthly, or annual. Can include travelcard and carnet tickets.	Ensure that a season ticket is value for money and does not include use for personal travel, which is not fundable and may lead to the season ticket being taxed as a personal benefit.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
					Commuting costs – be mindful of adding on a travelcard for the underground as IPSA cannot pay the costs of commuting from London accommodation to Westminster. All staff can use the ‘season ticket loan’ benefit to manage the cost of their commute.
	Sleeper return or single	Travel	Invoice, ticket, or receipt. Must contain origin, destination, start date and price. Reason if extended UK travel or diverted journey.	Cost of a return or one-way train ticket on a sleeper service for travel on Parliamentary business. Can include travelcard.	Commuting costs – be mindful of adding on a travelcard for the underground as IPSA cannot pay the costs of commuting from London accommodation to Westminster.
Railcard	-	Travel	Invoice or receipt	Cost of a railcard which gives a discount on travel. Senior, 16-25, other. You must travel via train regularly for Parliamentary business for this to be good value for money.	For personal use (including your commute) only.
Recruitment	-	Office Costs / Staffing	Invoice or receipt.	Cost of recruitment consultant to help you hire new staff. Advertising to recruit new staff.	
Removals	-	Contingency Not Applied For (CONNAP)	Invoice or receipt. Must include details of the properties and locations of the move. Properties must be registered with IPSA, and active. HMRC typically only allows one personal removals cost per financial year. If you move IPSA	Removal van/service to help you move out of an IPSA funded property.	Storage must be funded as an office cost under ‘bought in services’. Accommodation storage costs are not fundable.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
			funded accommodation more than once the move may incur tax.		
Rent	-	Accommodation / Office Costs	Property must be registered with IPSA, and active, and lease attached to registered property in IPSA Online.	Rent for an IPSA funded office or accommodation.	Personal rental costs.
Security – routine costs	-	Accommodation / Office Costs	Invoice or receipt. Property must be registered with IPSA and active.	Should be small security measures such as replacement keys, locks etc..	Costs that have been authorised by MSSS <u>or</u> should be funded from MSSS.
Service charge and ground rent	-	Accommodation / Office Costs	Invoice. Property must be registered with IPSA and be active.	Service charge or ground rent for IPSA funded accommodation or office.	Personal costs.
Software and applications	-	Office Costs	Invoice or receipt. Subscriptions and ongoing service provision should include dates of service provision.	Purchases or subscriptions to software. E.g. Caseworker, Microsoft, mass emailing, apps for mobile or tablet, Adobe	Entertainment packages or personal items.
Stationery and printing	-	Office Costs	Invoice or receipt. For Printing costs you must attach a copy of what has been printed.	Stationery for the office – paper, pens, envelopes. Professional printing services.	House-provided stationery. Personal, party political or campaigning printing costs.
Subsistence (for MP and MP Staff)	-	Travel	Invoice or receipt. Must be itemised.	Food and drinks for MP or staff when travelling for Parliamentary purposes up to £25 per overnight stay. Food and drinks for registered carer staying overnight to accompany the MP's dependants.	Alcohol Food and drinks for London travel for an MP. Food and drinks for personal use.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
				Volunteer subsistence is covered separately, below.	
Taxi	Alternatives impractical	Travel	Invoice or receipt. Must include reason for taxi.	Taxi for Parliamentary business where alternative transport methods are available but not practical including pregnancy, illness, or injury. Taxi for travel to airport or station with or without luggage, where it is better value for money to take a taxi.	Personal use
	Beyond 10pm	Travel	Invoice or receipt.	Westminster to London residence or hotel when working past 10pm.	Personal use
	No other reasonable transport available	Travel	Invoice or receipt.	When no other form of transport was available, and you could not drive yourself.	Personal use
Taxable Travel	All	Travel	Invoice or receipt	Travel must be taxed when it contains an element of personal gain – this could be your own, or someone else’s. IPSA aligns with HMRC guidance. Please seek advice if you are unsure.	Commutes (your own or someone else’s). Personal travel.
Training – MP	-	Office Costs/ Staffing	Invoice or receipt in arrears.	Training courses for MPs, related only to their Parliamentary role.	Degrees or training not directly required to carry out parliamentary duties. Costs in advance before training has been delivered.
Training – Staff	-	Staff Development/ Office Costs / Staffing	Invoice or receipt in arrears.	Training courses for Staff, related only to their Parliamentary role and personal development.	Degrees or training not directly required to carry out parliamentary duties.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
					Costs in advance before training has been delivered.
Translation Services – other languages	-	Office Costs	Invoice or receipt	Translating information from English to any other language other than Welsh (or vice versa).	
Translation Services – Welsh	-	Contingency not applied for (CONNAP)	Invoice or receipt	Translating information from English to Welsh (or vice versa).	
Travel Associated costs	All	Travel	Invoice or receipt Reason if connected to extended UK travel or diverted journey.	COVID test required for MP Parliamentary travel Visa needed for MP/Staff Parliamentary travel to Europe	Personal travel costs
TV License	-	Office Costs	Invoice or receipt. Must include constituency office address that the license relates to. Property must be registered with IPSA, and active.	Cost of a TV license for constituency office.	Personal or IPSA funded accommodation license costs. Late payment charges.
Utilities	All	Accommodation / Office Costs	Invoice or Receipt Must include address bill relates to. Must include breakdown of charges. Property must be registered with IPSA, and active.	Electricity, gas, other fuel, combined, water costs for an IPSA funded office or accommodation.	MP Costs for properties not registered with IPSA. Personal costs. Late payment charges.
Vehicle Hire cost	All	Travel	Invoice or receipt.	Cost of hiring bike, car, or other vehicle and appropriate insurance for Parliamentary travel.	Personal costs and incidental damage that is not covered by insurance.
Venue hire, meetings, and surgeries	-	Office Costs	Invoice or receipt.	Hiring venue for Parliamentary purpose such as surgery or meeting.	Personal or party political and campaigning costs.

Type	Category	Budget	Evidence required	Acceptable Examples	Unacceptable Examples
Volunteer agreed arrangement costs	All	Staffing	Invoice or receipt. Mileage must include start, end and all drop off points.	Bus, train, mileage, other travel to and from workplace. Cost of food and drinks while volunteering.	Alcohol. Personal travel. Food or drink consumed at home.
Waste disposal, confidential waste, and rubbish collection	-	Office Costs	Invoice or receipt. Must include address bill relates to. Property must be registered with IPSA, and active.	Cost of waste disposal not covered by business rates for the office.	
Website hosting and design	-	Office Costs	Invoice. Must state the hosting period (to and from) and the website address (or URL).	Hosting and design of Parliamentary website.	Personal, party political or campaigning websites.

## Annex 2 – How we regulate

Our regulatory model allows you to make decisions with the right support and information before you spend. Our validation model supports you to spend on the right things in the right way.

1. **We tell you what can be funded.** The Funding Scheme for MPs sets out the fundamental principles and details of the funding IPSA provides and the costs that are permitted.
2. **We give you training.** IPSA provides an informative induction to each MP, or their Proxy (a staff member the MP delegates authority to).
3. **We provide guidance.** Our website contains extensive information and guidance on what and how to access funding. You can also call or email us at any time for additional guidance before submission.
4. **You are responsible for the quality of your funding requests.** You are responsible for ensuring that your spending or payment card transaction is a suitable, allowable cost using the information and guidance we have provided.
5. **You must approve all funding requests** The MP or proxy must approve all costs, ensuring all items are checked before they are submitted.
6. **We make basic checks.** The IPSA Online system performs basic checks to ensure certain rules are met, such as who can travel on a specific journey. If it does not comply with one of these system checks, it will be returned to you so that you can correct it.
7. **We make more detailed checks.** We do not manually check everything. We take a selection across business cost types, values, and budgets to manually check to ensure that they meet our criteria. We may return them to ask for more information or improved evidence.
8. **We analyse trends.** We regularly review all spend across business cost types to identify outliers and issues. We may review all spend for a particular office to check for duplicates. We may contact you about these issues from time to time to ask for your help addressing them.
9. **We publish information about your funding.** We publish information on a bi-monthly basis, and all spend against budget on an annual basis to assure the public.
10. **We undertake thematic assurance reviews.** We have a rolling programme of themed reviews that enable us to look across business cost types and customer groups to identify best practice and areas of improvement.
11. **We are audited.** The NAO conducts an annual audit of our accounts and checks a sample of payments. We also commission our own internal audits. Both these processes identify useful learning that we will share with offices.
12. **We act.** If we identify costs that do not meet the principles or are outside of our Scheme, we may ask you to repay the costs or take additional action such as limiting access to funding, writing a letter of concern or referring the matter to the IPSA Compliance Officer.