

ANNUAL REVIEW OF THE MPS' SCHEME OF BUSINESS COSTS AND EXPENSES

FOURTH EDITION

April 2012

**THE MPs' SCHEME OF BUSINESS COSTS AND EXPENSES
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INTRODUCTION

1. The MPs' Scheme of Business Costs and Expenses, which makes provision for reimbursement of costs and provision of support for MPs ("the Scheme"), 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. In the course of preparing this Fourth Edition of the Scheme IPSA consulted:
 - a. the Speaker of the House of Commons;
 - b. the Committee on Standards in Public Life;
 - c. the Leader of the House of Commons;
 - d. the Committee on Standards and Privileges;
 - e. members of the House of Commons;
 - f. the Review Body on Senior Salaries;
 - g. HM Revenue and Customs;
 - h. HM Treasury; and
 - i. the publicthrough a consultation between 24 November 2011 and 20 January 2012.

3. This Scheme is intended to ensure that Members of Parliament are reimbursed for 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.

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PART A: CONDITIONS

CHAPTER ONE: THE PROCESS FOR MAKING CLAIMS

- 1.1 Claims for reimbursement under this Scheme must be:
- a. submitted using the online expenses system or another mechanism agreed with IPSA;
 - b. 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);
 - c. submitted no more than 90 days after the expenditure was incurred; and
 - d. 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.

Forms to allow routine delegation to a proxy, or in exceptional circumstances to another MP, are available on the IPSA website. 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 the procedures for advances and use of the payment card is 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.

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 this paragraph 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.

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 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.

Except where set out in Chapter Nine, the following are examples of activities that are not considered as necessary for the performance of parliamentary functions:

- *attendance at party conferences or meetings;*
- *work which is conducted for or at the behest of a political party;*
- *producing or distributing any material which could be construed as campaign expenditure within the scope of the Political Parties, Elections and Referendums Act 2000;*
- *work relating to delegations to an international assembly; or*
- *work relating to the performance of Ministerial functions.*

For the purpose of Chapter Seven, the above activities are not considered as necessary for the support of the performance of parliamentary functions by MPs' staff.

- 3.4 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.
- 3.5 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

- 3.6 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 policy is available on the IPSA website.

Budgets and financial limits: general provisions

- 3.7 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.
- 3.8 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.
- 3.9 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 from the public purse.

- 3.10 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 the Start-Up Expenditure.

The London Area

- 3.11 For the purposes of this Scheme, MPs representing any constituency listed in Schedule 2 are referred to as "London Area MPs", and any reference should be read accordingly.
- 3.12 MPs representing any other constituency are referred to as "non-London Area MPs".

General restrictions applicable to claims

- 3.13 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 can be found at <http://www.legislation.gov.uk/ukpga/2006/46>

3.14 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.

3.15 Except to the extent permitted under paragraph 4.16, 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.

3.16 *'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.*

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 4.8b, c or d, 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 mortgage agreement, or has been provided with proof of ownership, and agreed that such claims can be made.

IPSA will approve all rental contracts or mortgage agreements 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.

- 4.7 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.
- 4.8 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 4.9; or
- c. for MPs who own their property but who are not claiming mortgage interest subsidy under paragraph 4.8d, associated expenditure as set out at paragraph 4.9; or
- d. exceptionally, in the case of MPs receiving payments for mortgage interest on 7 May 2010, continued payment of mortgage interest and associated expenditure as set out at paragraph 4.9 until 31 August 2012 or the date when the MP disposes of the property, whichever is the earlier.

4.9 Associated expenditure includes:

- a. utility bills (gas, electricity, other fuel and water);
- b. council tax;
- c. ground rent and service charges;
- d. home contents insurance;
- e. in the case of MPs claiming under 4.8c or 4.8d, buildings insurance;
- f. purchase, installation and maintenance of routine security measures;
- g. installation of a landline telephone line, line rental and usage charges;
- h. installation of a broadband connection and usage charges;
- i. connection to a basic, free to air television broadcast package; and
- j. the purchase of a television licence.

“Routine security measures” are security locks, alarms, or similar.

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

- a. cleaning;
- b. gardening; or
- c. the purchase or maintenance of furniture.

4.11 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, mortgage interest, associated expenditure under paragraph 4.9, or the London Area Living Payment.

Claiming for rental payments

4.12 For MPs claiming for rental payments in the London Area, the annual Accommodation Expenditure budget (including all associated expenditure as set out at paragraph 4.9) is £20,000.

4.13 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 with monthly rental payment limits, which may vary having regard to particular constituencies.

4.14 The budgets 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 from the public purse.

IPSA has assessed that £2,600 per year is an appropriate amount for associated expenditure. MPs with low rental payments will be able to claim more than £2,600 per year in associated costs, provided they do not exceed the overall budget. However, they should have regard to the fact that £2,600 is built into the budget specifically for these costs.

4.15 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.

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

MPs who own their own homes

4.16 For MPs claiming for mortgage interest or associated expenditure only, the annual Accommodation Expenditure budget (including all associated expenditure as set out at paragraph 4.9) is £8,850.

This budget comprises five months' subsidy of £1,250 per month, until 31 August 2012 when the subsidy ends, and £2,600 for associated expenditure.

MPs who own their property but do not claim mortgage interest subsidy should have regard to the fact that £2,600 per year for associated expenditure is built into the accommodation budget for associated costs. This is IPSA's estimate of a reasonable amount of cover for associated costs.

4.17 IPSA may recover the publicly subsidised element of any increase in the value of the property over the period for which mortgage interest payments are claimed. Additional rules on the procedures for reclamation are set out at Annex A.

MPs who share rental accommodation

4.18 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 both MPs must be on the rental agreement as provided to IPSA.

4.19 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

4.20 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.

MPs will become eligible for this additional expenditure once they register their dependant(s) with IPSA. 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.

4.21 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; or
- 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; or

- iii. 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

4.22 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.

4.23 The value of any loan under paragraph 4.22 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.

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.

No MP may hold more than one loan for a deposit on residential accommodation at any one time, except where IPSA agrees otherwise.

4.24 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 when the MP leaves Parliament (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

4.25 An MP's entitlement to an uplift in his or her budget for Accommodation Expenditure attributable to caring responsibilities as set out at paragraph 4.20 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 4.21c, 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

- 4.26 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.
- 4.27 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.

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 3) may claim an additional £1,330 per 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:
- a. occupies any 'grace and favour' accommodation by virtue of any particular office held, or
 - b. receives payment for mortgage interest under paragraph 4.8d of this Scheme.
- 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 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 £24,750.
- 6.4 For non-London Area MPs, the annual Office Costs Expenditure budget is £22,200.
- 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. producing or publishing any material which could be construed as campaign expenditure within the scope of the Political Parties, Elections and Referendums Act 2000.

Office Costs Expenditure (OCE) may be claimed for any costs required to support the set-up and ongoing running of the MP's constituency office (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 intends to arrange a facilitated purchase of employment practice insurance for MPs. The premium for this insurance will be deducted from the OCE budget if an MP decides to purchase the cover through IPSA. If an MP decides to purchase legal expenses or employment practice insurance separately (ie not through the IPSA facilitated purchase arrangement), this may be claimed from the OCE budget.

Where an MP moves office, these removal costs are not required to come from OCE and may be claimed from the Contingency Fund instead.

For MPs representing Welsh constituencies, the costs of translation between the Welsh and English languages may be met from the Contingency Fund, and not from OCE.

MPs should not claim for pooled staffing resources, such as the Parliamentary Resources Unit, Parliamentary Office of the Liberal Democrats or Parliamentary Research Service from the OCE 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.

Any claim for catering costs must show the full detail of the items claimed for and must show the cost per head. Claims should be limited to non-alcoholic drinks and light refreshments.

Constituency office rental costs

6.7 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.

6.8 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.

6.9 Where the costs in paragraph 6.8 above 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.

6.10 If a member of staff routinely works from home and wishes to register his or her home as an office under paragraph 6.9, the restriction in paragraph 6.7 that it must be within the constituency or fewer than 20 miles outside of it is not applicable.

6.11 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.

The cost of the valuation is claimable under Office Costs Expenditure.

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.

Where an MP has an office at home, he or she must be able to satisfy HMRC 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 on working from home. In no circumstances will rent for this 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.

Loans for deposits on rental properties

6.12 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.

6.13 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 when the MP leaves office (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

6.14 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.

6.15 This fee must be remitted to IPSA in its entirety.

When paying this fee to IPSA, MPs should use the cheque repayment form (available on the IPSA website) and provide an explanation of the method used to calculate the fee.

Shared offices

6.16 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 a Member of the Scottish Parliament, the National Assembly for Wales 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 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 “interns” who are workers, 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; and
 - i. the incidental expenses of volunteers (as set out in paragraph 7.12).

“Pooled staffing resources” refers to services provided to a group of MPs for provision of research or other support, such as the Parliamentary Resources Unit, Parliamentary Office of the Liberal Democrats or Parliamentary Research Service. 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.

Any necessary expenditure on staff redundancies will be met by the MP making a claim for a contingency payment, while any paid time in lieu of notice or holiday pay due to the staff member will be met from the MP's staffing 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 total amounts claimed by each MP for reward and recognition payments and the amounts claimed for individual staff members will be published annually.

"Volunteers" include 'unpaid interns' who receive incidental expenses only and in relation to whom the MP has no obligation to provide work and the volunteer has no obligation to accept it.

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 £144,000.

7.6 For non-London Area MPs, the annual Staffing Expenditure budget is £137,200.

MPs should note that these budgets are subject to approval of the Speaker's Committee for IPSA of the necessary monies to fund them.

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, be can be downloaded from IPSA's website.

When setting pay for their staff, MPs should have regard to the terms of the wider public sector pay freeze. In recognition of this freeze, IPSA does not expect to receive any requests for salary uplifts for MPs' staff, except where the staff in question have taken on significant extra responsibilities.

Under the terms of the public sector pay freeze, public sector workers earning over £21,000 will not receive any increase in salary. Public sector workers earning under this amount will receive an uplift of £250. If MPs wish to provide this £250 uplift from their staffing budget, they should use the salary amendment form on the IPSA website to request it.

- 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 interns. The salaries of interns employed 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.
- 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 member's employment.
- 7.12 MPs who engage volunteers must submit a signed agreement with the volunteer to IPSA before claims for incidental expenses can be made. The signed agreement must comply with the model agreement published by IPSA. Incidental expenses are limited to reasonable travel and food, and non-alcoholic drinks.

Agreements for volunteers are applicable to those individuals who are not 'workers' and therefore not entitled to at least the National Minimum Wage. A model agreement is available on the IPSA website. MPs must notify IPSA whenever an agreement with a volunteer comes to an end.

Unpaid interns and other 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 unpaid intern's or volunteer's work change so that they would be classified as an employee, the MP must contact IPSA and provide the intern or volunteer with a contract of employment, subject to National Minimum Wage legislation.

7.13 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.

7.14 Nothing in this Scheme shall be taken to affect the MP's position as the employer of their staff.

Employers' contributions to National Insurance

7.15 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

7.16 Employers' pension 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.

7.17 Except where the employee in question has opted out of the Portcullis Pension Plan, the contributions at paragraph 7.16 shall be towards that plan and shall be equal to 10% of the employee's salary.

7.18 IPSA will if requested by the MP make contributions to a pension plan other than the Portcullis Pension Plan if it is satisfied that this is the preference of that staff member.

Salary sacrifice for employee benefits

7.19 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.

Further guidance and associated documentation on salary sacrifice schemes can be found on the IPSA website.

CHAPTER EIGHT: START-UP AND WINDING-UP

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 Notwithstanding paragraph 3.10, 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 for 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. It is payable only to a former MP, when that individual ceases to be an MP a maximum of two months before the date on which the expense being claimed was incurred.

- 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 up to 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, 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;
 - i. the costs, including removal costs, of leaving any accommodation funded under the Scheme, but excluding redecoration and cleaning costs.

8.8 The costs of staff redundancy payments will be met from the Contingency Fund.

8.9 MPs may continue to claim for rental payments or mortgage interest payments and associated expenditure for 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 two months after leaving Parliament.

8.11 MPs who lose their seat in a general election held before the next scheduled general election (under the Fixed-term Parliaments Act 2011) will be eligible to receive a resettlement payment in accordance with IPSA's published resettlement payment policy.

IPSA's interim resettlement payment policy is as follows.

To qualify for the resettlement 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.

The amount of the resettlement payment payable is one calendar month's salary (at the rate payable to Members immediately before the dissolution) for each completed year of service subject to a maximum payment equal to six months' salary.

Limit

8.12 For London Area MPs, the Winding-Up Expenditure budget is limited to a maximum of £56,250.

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

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 and 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:
- a. a matter currently before the House;
 - b. a matter currently before a Select Committee on which the MP serves, for which travel funding is not provided by another source;
 - c. a constituent or general constituency matter; or
 - d. any other necessary travel for parliamentary functions for which funding is not provided by another source.

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

Journeys made as part of an MP's duties as an Opposition Front Bench spokesperson or shadow minister may be claimable under paragraph 9.3d where funding is not available from another source.

Journeys made as part of an All-Party Parliamentary Group (APPG) may only be claimed where they meet the requirements of paragraph 9.3 above and the journey has been expressly and formally requested by the APPG. Extended UK travel may not be claimed for:

- journeys made on Party business;*
- travel related to a delegation to an international assembly;*
- journeys made on Government business;*
- journeys made for the purpose of electioneering; and*
- journeys for which funding is available from another source.*

General conditions

9.4 Other than at paragraph 9.37 below, no claims will be payable for the cost of the MP's daily commute to and from a place of work. 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.

9.5 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.

9.6 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

9.7 For allowable journeys by public transport, MPs may buy a ticket of any class but (except where paragraph 9.8 below 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".

9.8 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.

9.9 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 (Scotrail and First Great Western) 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.

9.10 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

9.11 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 from 1 May 2011 onwards.

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	To cover business travel by private motor cycle	24p per mile
Bicycle mileage	To cover business travel by private cycle	20p per mile

9.12 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.

When making a claim for mileage the MP can download a spreadsheet from the IPSA website and enter the total number of miles driven each day for one month. This can then be entered as a single claim. It is not necessary to enter a separate claim for each individual journey driven.

Cars must be registered on the online expenses system before mileage claims can be submitted.

9.13 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 or additional charges for late payment, or civil charges for traffic, parking or other violations will not be reimbursed.

9.14 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:

- a. no other reasonable method of transport is available for all or part of the journey; or
- b. 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.

9.15 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.

9.16 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

9.17 Each MP may claim for Travel and Subsistence Expenditure for his or her staff to make up to 96 single journeys each year between the MP's constituency office and Westminster. This limit is the total for all staff employed by the MP, not per staff member.

9.18 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.

9.19 All of the conditions at paragraphs 9.4 to 9.16 apply to travel by members of MPs' staff.

Travel by family members

9.20 Where MPs have caring responsibilities under paragraph 4.20, 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.

9.21 In the circumstances at paragraph 9.20, 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.

9.22 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.

9.23 A "partner" is considered to be either a civil partner or cohabiting partner of the MP in question.

9.24 All of the conditions at paragraphs 9.4 to 9.16 apply to travel by MPs' families apart from paragraph 9.10 (railcards).

Subsistence expenditure for MPs

- 9.25 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.
- 9.26 Travel and Subsistence Expenditure may not be claimed for hotel stays in the London Area except in the circumstances at paragraph 9.37 below.
- 9.27 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.

- 9.28 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.
- 9.29 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.
- 9.30 MPs may claim reimbursement of the costs of an evening meal (excluding alcoholic drinks), when they are required to be at the House of Commons because the House is sitting beyond 7:30pm. This is limited to £15 for each night.

MPs may either choose to purchase a meal at or away from the Parliamentary Estate. Under the Section 293A of the Income Tax (Earnings and Pensions) Act 2003, meals will be taxable if eaten away from the Parliamentary Estate. Meals eaten on the Parliamentary Estate will remain untaxed.

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 Members may claim for the cost of an overnight hotel for a member of their staff, where the staff member has necessarily travelled in assisting the MP in his or her parliamentary functions, or is undertaking relevant training. 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 necessarily stays overnight in a hotel to assist the MP in his or her parliamentary functions, or if the staff member is undertaking training. 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 working in Parliament

9.37 Where the House of Commons sits late or when MPs undertake their parliamentary functions in the House of Commons until late at night, MPs may use their discretion in claiming for reimbursement of taxi fares for journeys from the House of Commons to a London Area residence, or for the cost of an overnight stay in a hotel. Taxis will be subject to an upper limit of £80 for each such journey. Hotels will be subject to an upper limit of £150 per night.

Travel and subsistence after late working in the House of Commons may be claimed at the MP's discretion and IPSA will not provide advice on individual circumstances.

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

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 condition in question and the assistance required.

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

10.4 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 should be claimed from the Office Costs Expenditure or Accommodation Expenditure budgets.

10.5 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

10.6 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.

10.7 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.

The term "security agency" at 10.6a refers to the Home Office's Office for Security and Counter Terrorism, the Cabinet Office, the House of Commons Serjeant at Arms' office, the Parliamentary Security Coordinator or the Palace of Westminster Police. If an MP has extra security needs over and above what is set out elsewhere in the Scheme then he or she should follow the steps outlined below.

MPs who consider that they have extra security requirements should in the first instance contact the

IPSA Security Officer via email at security@parliamentarystandards.org.uk

MPs will be asked to outline briefly their reasons for the extra security and the contact details of the security agency/police advisor who has recommended this course of action. At this time IPSA will ask the security agency/police advisor for a written statement of the risks and their advice for extra support from IPSA. All police security assessments should be signed off by officers at or above the rank of Chief Inspector. IPSA will then contact the security agency/police advisor to verify the statement and if content, process the application and advise the MP.

C: INSURANCE

10.8 In addition to any insurance which is payable under Chapters 4, 6 and 9 of this Scheme, MPs may claim in respect of premium payments for the following types of insurance:

- a. Employer's Liability Insurance, up to a limit of £10,000,000;
- b. Public Liability Insurance, up to a limit of £5,000,000; and
- c. Travel Insurance, to cover travel under paragraph 9.2e.

10.9 No claim may be made under paragraph 10.8 if the MP is otherwise provided with the type of insurance in question by the House of Commons or by IPSA.

Employer's Liability and Public Liability Insurance is provided by IPSA for the financial year 2012-13. MPs do not have to claim for it and no claims for this insurance will be paid.

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 receive a contingency payment MPs must complete a request for a contingency payment 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 proforma available on the IPSA 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 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 9.14b 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 their spouse/partner 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, up to a maximum of £3,750 per MP.

If MPs necessarily incur costs above £3,750 when returning to the UK for a recall, IPSA will consider making a contingency payment for the additional amount.

F: EXPENDITURE DURING A GENERAL ELECTION

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 relate 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 may also claim for one single journey back to the MP's residence or constituency for any dependant (as defined by paragraph 4.21). 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 9.17 of the Scheme. All of the conditions set out in Chapter Nine of the Scheme apply to travel during the election 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.

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 allow them to carry out their parliamentary functions effectively.

Advances

MPs may apply for an interest-free advance of up to £4,000. This advance is to assist with cash-flow and help MPs to cover any costs they incur that are allowed under the Scheme and are exclusively in furtherance of their parliamentary functions. MPs wishing to request such advances should complete the form available on the IPSA website. MPs will be required to repay the loan by the end of the Parliament.

SCHEDULE 1: FUNDAMENTAL PRINCIPLES

1. Members of Parliament 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. Members of Parliament 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. Members of Parliament 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 Members of Parliament 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.

SCHEDULE 2: 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	
28	Ealing, Southall	69	Old Bexley and Sidcup
29	East Ham	70	Orpington
30	East Surrey	71	Poplar and Limehouse
31	Edmonton	72	Putney
32	Eltham	73	Reigate
33	Enfield North	74	Richmond Park
34	Enfield, Southgate	75	Romford
35	Epping Forest	76	Ruislip, Northwood and Pinner
36	Epsom and Ewell	77	Runnymede and Weybridge
37	Erith and Thamesmead	78	Sevenoaks
38	Esher and Walton	79	Slough
39	Feltham and Heston	80	South West Hertfordshire
40	Finchley and Golders Green	81	Spelthorne
41	Greenwich and Woolwich	82	St Albans

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

**SCHEDULE 3: 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: MORTGAGE INTEREST SUBSIDIES AND REPAYMENT OF CAPITAL GAINS – CONDITIONS AND GUIDANCE

This Annex sets out the transitional arrangements devised to assist returning MPs who currently claim a mortgage interest subsidy on their property whilst they make alternative arrangements, and sets out the process of establishing the appropriate level of any capital gains accruing on the property during this period to be recouped by IPSA.

Returning MPs who received a mortgage interest subsidy on their property in the previous parliament may continue to claim such a subsidy on the same property, up to the budget set out in the Scheme, during a transitional period ending 31 August 2012 on the following basis:

1. MPs designating a property for which they wish to claim a mortgage interest subsidy will not be able to change the designation to any other property.
2. MPs claiming a mortgage interest subsidy must occupy the property for which they are claiming this subsidy.
3. MPs cannot claim rent under Accommodation Expenses if they claim a mortgage interest subsidy.
4. MPs can apply for a mortgage interest subsidy only once they have had their property independently valued by a valuer regulated by the Royal Institution of Chartered Surveyors.
5. MPs must, with their application, submit the valuation and a certified copy of their mortgage contract which sets out details of their loans.
6. IPSA may – on receipt of a statement from the mortgage lender – provide an advance on mortgage interest payments prior to the application being approved. IPSA will provide such an advance only for a single month's mortgage interest and will not do so beyond 31 May 2010.
7. Once the application for a mortgage interest subsidy has been made, IPSA will calculate the publicly subsidised share of the property on the basis of the valuation of the property and the value of the loan (or part thereof) being subsidised by IPSA.
8. The publicly subsidised share of the property will be the percentage of the value of the loan the interest on which is paid for by mortgage interest subsidy to the value of the property as calculated by the valuer (illustration below).
9. MPs must, on a monthly basis, provide IPSA with a mortgage statement from their mortgage lender, stating the mortgage interest payments to the lender and any capital repayments to the lender.
10. MPs must, between 1 – 31 August 2012, secure a further independent valuation of their property by a valuer regulated by the Royal Institution of Chartered Surveyors. This second valuation will be used to calculate any notional gains the subsidised properties may have accrued during the transitional period.

11. IPSA will, once the second valuation has been carried out, adjust the subsidised loan-to-value ratio of the property to reflect any capital repayments, taking into account when such repayments were made. Any increase in value will be assumed to have been a consistent month on month increase over the transitional period.
12. Any increase in the value of the publicly subsidised share of the property will be regarded as a proportion of the overall capital gain of the property during the transitional period commensurate with the proportion of the publicly subsidised share.
13. IPSA will recoup the public share of any notional gain.
14. MPs must by 30 November 2012 repay to IPSA the public share of the notional gain accrued during the transitional period. Where the three month limit will create hardship for MPs, IPSA will consider applications for a longer repayment period, up to the end of the Parliament. Please note that such an extended period of repayment may create a tax liability: MPs should seek advice from HMRC before entering into a longer repayment period. There will be no requirement for MPs to sell their properties and IPSA will not pay for any early repayment charges where an MP elects to sell their property.
15. MPs choosing to stop claiming for their properties before the end of the transitional period must secure an independent valuation by a valuer regulated by the Royal Institution of Chartered Surveyors at the point at which they stop claiming to establish the value of any gain up to that point in time.
16. MPs choosing to sell their properties before the end of the transitional period must secure an independent valuation by a valuer regulated by the Royal Institution of Chartered Surveyors to establish any gain up to the point at which they place the property on the market:
 - If the property is sold for a sum higher than the valuation, this higher figure will be used to calculate any gain;
 - If the property is sold for a sum lower than the valuation, this lower figure will be used to calculate any gain unless the property is sold to a connected party as defined at 3.13 of the Scheme, in which case the sum at valuation will be used to calculate any gain.
17. MPs who either stop claiming for or sell their subsidised property before the end of the transitional period must repay the public share of the gain within three months of ceasing to claim or completion of the sale. Again, where the three month limit will create hardship for MPs, IPSA will consider applications for a longer repayment period, up to the end of the Parliament.
18. MPs who carry out capital improvements to properties for which they receive a mortgage interest subsidy during the transitional period should be aware that such capital improvements will not generally be taken into consideration when calculating the value of the publicly subsidised share of any capital gain on the property. If any MP considers that there are exceptional circumstances justifying a departure from this rule, the case should be made to IPSA at the earliest opportunity, and, in any event, no later than one month after the completion of such works.

19. From 1 September 2012 IPSA will fund only rented properties.

Advice

- i. MPs will receive a mortgage interest subsidy only once they have had a valuation carried out by an RICS-regulated valuer. MPs are therefore encouraged to do so as soon as possible following the general election.
- ii. The website www.rics.org/uk will help MPs locate regulated valuers.
- iii. Property valuations are not an allowable expense under the scheme. MPs applying for a mortgage subsidy will therefore be required to pay for these valuations themselves.

Illustration A

1. An MP's flat is valued in May 2010 at £200,000. The MP has a £100,000 interest only mortgage and applies for a subsidy for the whole of the mortgage interest on the mortgage. The publicly subsidised share of the property is, therefore, 50 per cent and IPSA will recoup 50 per cent of any increase in the value of the flat between the first and second valuation.
2. If, therefore, at the end of the transition period, the flat is valued at £220,000, the gain during this period will be £20,000 and IPSA's share of that will be £10,000.

Illustration B

1. An MP's flat is valued in May 2010 at £200,000. The MP has a £100,000 repayment mortgage and applies for a subsidy for the whole of the mortgage interest on the mortgage. The publicly subsidised share of the property is, therefore, 50 per cent at the start of the transitional period.
2. The MP makes capital repayments of £500 per month during the transitional period. Each month IPSA amends the loan-to-value ratio accordingly, reducing the publicly subsidised share of the property.
3. At the end of the transitional period in August 2010, the flat is valued at £220,000, registering a gain of £20,000 – or a month on month gain of £740.74 over 27 months.
4. The publicly subsidised share of the property will by this time have reduced to 39% of the new value. However, when the changing relative interest in the property is applied to take account of the gradual reduction in the publicly funded share over the period, the public share of the gain will be 43.27% – or £8,704.80.

ANNEX B: BANDINGS FOR ACCOMMODATION EXPENDITURE

Constituency Name	Band	Total Accommodation Limit (Annual)
Aberavon	E	£10,050
Aberconwy	D	£10,950
Aberdeen North	D	£10,950
Aberdeen South	D	£10,950
Airdrie and Shotts	E	£10,050
Aldershot	A	£15,150
Aldridge-Brownhills	E	£10,050
Altrincham and Sale West	D	£10,950
Alyn and Deeside	E	£10,050
Amber Valley	E	£10,050
Angus	E	£10,050
Arfon	D	£10,950
Argyll and Bute	E	£10,050
Arundel and South Downs	C	£12,350
Ashfield	E	£10,050
Ashford	D	£10,950
Ashton-under-Lyne	E	£10,050
Aylesbury	C	£12,350
Ayr, Carrick and Cumnock	E	£10,050
Banbury	C	£12,350
Banff and Buchan	D	£10,950
Barnsley Central	E	£10,050
Barnsley East	E	£10,050
Barrow and Furness	E	£10,050
Basildon and Billericay	A	£15,150
Basingstoke	A	£15,150
Bassetlaw	E	£10,050
Bath	A	£15,150
Batley and Spen	E	£10,050
Bedford	D	£10,950
Belfast East	D	£10,950
Belfast North	D	£10,950
Belfast South	E	£10,050
Belfast West	D	£10,950
Berwickshire, Roxburgh and Selkirk	E	£10,050
Berwick-upon-Tweed	E	£10,050
Beverley and Holderness	E	£10,050
Bexhill and Battle	D	£10,950
Birkenhead	D	£10,950

Birmingham, Edgbaston	D	£10,950
Birmingham, Erdington	D	£10,950
Birmingham, Hall Green	D	£10,950
Birmingham, Hodge Hill	D	£10,950
Birmingham, Ladywood	D	£10,950
Birmingham, Northfield	D	£10,950
Birmingham, Perry Barr	D	£10,950
Birmingham, Selly Oak	D	£10,950
Birmingham, Yardley	D	£10,950
Bishop Auckland	E	£10,050
Blackburn	E	£10,050
Blackley and Broughton	C	£12,350
Blackpool North and Cleveleys	D	£10,950
Blackpool South	D	£10,950
Blaenau Gwent	E	£10,050
Blaydon	D	£10,950
Blyth Valley	E	£10,050
Bognor Regis and Littlehampton	C	£12,350
Bolsover	E	£10,050
Bolton North East	E	£10,050
Bolton South East	E	£10,050
Bolton West	E	£10,050
Bootle	D	£10,950
Boston and Skegness	E	£10,050
Bosworth	E	£10,050
Bournemouth East	C	£12,350
Bournemouth West	C	£12,350
Bracknell	B	£13,750
Bradford East	E	£10,050
Bradford South	E	£10,050
Bradford West	E	£10,050
Braintree	D	£10,950
Brecon and Radnorshire	E	£10,050
Bridgend	E	£10,050
Bridgwater and West Somerset	D	£10,950
Brigg and Goole	E	£10,050
Brighton, Kemptown	A	£15,150
Brighton, Pavilion	A	£15,150
Bristol East	B	£13,750
Bristol North West	B	£13,750
Bristol South	B	£13,750
Bristol West	B	£13,750
Broadland	D	£10,950

Bromsgrove	D	£10,950
Broxtowe	D	£10,950
Buckingham	C	£12,350
Burnley	E	£10,050
Burton	D	£10,950
Bury North	E	£10,050
Bury South	E	£10,050
Bury St. Edmunds	D	£10,950
Caerphilly	E	£10,050
Caithness, Sutherland and Easter Ross	E	£10,050
Calder Valley	E	£10,050
Camborne and Redruth	C	£12,350
Cambridge	A	£15,150
Cannock Chase	D	£10,950
Canterbury	C	£12,350
Cardiff Central	D	£10,950
Cardiff North	D	£10,950
Cardiff South and Penarth	D	£10,950
Cardiff West	D	£10,950
Carlisle	E	£10,050
Carmarthen East and Dinefwr	E	£10,050
Carmarthen West and South Pembrokeshire	E	£10,050
Castle Point	A	£15,150
Central Ayrshire	E	£10,050
Central Devon	C	£12,350
Central Suffolk and North Ipswich	D	£10,950
Ceredigion	D	£10,950
Charnwood	D	£10,950
Chatham and Aylesford	A	£15,150
Cheadle	D	£10,950
Chelmsford	A	£15,150
Cheltenham	C	£12,350
Chesham and Amersham	A	£15,150
Chesterfield	E	£10,050
Chichester	C	£12,350
Chippenham	D	£10,950
Chorley	D	£10,950
Christchurch	C	£12,350
City of Chester	D	£10,950
City of Durham	E	£10,050
Clacton	D	£10,950
Cleethorpes	E	£10,050
Clwyd South	E	£10,050

Clwyd West	D	£10,950
Coatbridge, Chryston and Bellshill	E	£10,050
Colchester	D	£10,950
Colne Valley	E	£10,050
Congleton	D	£10,950
Copeland	E	£10,050
Corby	E	£10,050
Coventry North East	D	£10,950
Coventry North West	D	£10,950
Coventry South	D	£10,950
Crawley	A	£15,150
Crewe and Nantwich	D	£10,950
Cumbernauld, Kilsyth and Kirkintilloch East	E	£10,050
Cynon Valley	E	£10,050
Darlington	E	£10,050
Daventry	D	£10,950
Delyn	E	£10,050
Denton and Reddish	E	£10,050
Derby North	E	£10,050
Derby South	E	£10,050
Derbyshire Dales	D	£10,950
Devizes	C	£12,350
Dewsbury	E	£10,050
Don Valley	E	£10,050
Doncaster Central	E	£10,050
Doncaster North	E	£10,050
Dover	D	£10,950
Dudley North	E	£10,050
Dudley South	E	£10,050
Dumfries and Galloway	E	£10,050
Dumfriesshire, Clydesdale and Tweeddale	E	£10,050
Dundee East	E	£10,050
Dundee West	E	£10,050
Dunfermline and West Fife	E	£10,050
Dwyfor Meirionnydd	E	£10,050
Easington	E	£10,050
East Antrim	E	£10,050
East Devon	C	£12,350
East Dunbartonshire	E	£10,050
East Hampshire	B	£13,750
East Kilbride, Strathaven and Lesmahagow	E	£10,050
East Londonderry	E	£10,050
East Lothian	E	£10,050

East Renfrewshire	E	£10,050
East Worthing and Shoreham	C	£12,350
East Yorkshire	E	£10,050
Eastbourne	D	£10,950
Eastleigh	C	£12,350
Eddisbury	D	£10,950
Edinburgh East	E	£10,050
Edinburgh North and Leith	E	£10,050
Edinburgh South	E	£10,050
Edinburgh South West	E	£10,050
Edinburgh West	E	£10,050
Ellesmere Port and Neston	D	£10,950
Elmet and Rothwell	D	£10,950
Erewash	D	£10,950
Exeter	C	£12,350
Falkirk	E	£10,050
Fareham	C	£12,350
Faversham and Mid Kent	C	£12,350
Fermanagh and South Tyrone	E	£10,050
Filton and Bradley Stoke	B	£13,750
Folkestone and Hythe	D	£10,950
Forest of Dean	C	£12,350
Foyle	E	£10,050
Fylde	D	£10,950
Gainsborough	E	£10,050
Garston and Halewood	D	£10,950
Gateshead	D	£10,950
Gedling	D	£10,950
Gillingham and Rainham	D	£10,950
Glasgow Central	E	£10,050
Glasgow East	E	£10,050
Glasgow North	E	£10,050
Glasgow North East	E	£10,050
Glasgow North West	E	£10,050
Glasgow South	E	£10,050
Glasgow South West	E	£10,050
Glenrothes	E	£10,050
Gloucester	C	£12,350
Gordon	D	£10,950
Gosport	C	£12,350
Gower	D	£10,950
Grantham and Stamford	E	£10,050
Gravesham	A	£15,150

Great Grimsby	E	£10,050
Great Yarmouth	E	£10,050
Guildford	A	£15,150
Halesowen and Rowley Regis	E	£10,050
Halifax	E	£10,050
Haltemprice and Howden	E	£10,050
Halton	D	£10,950
Harborough	D	£10,950
Harrogate and Knaresborough	D	£10,950
Hartlepool	E	£10,050
Harwich and North Essex	D	£10,950
Hastings and Rye	D	£10,950
Havant	C	£12,350
Hazel Grove	D	£10,950
Hemel Hempstead	A	£15,150
Hemsworth	E	£10,050
Henley	A	£15,150
Hereford and South Herefordshire	E	£10,050
Hexham	D	£10,950
Heywood and Middleton	E	£10,050
High Peak	D	£10,950
Hitchin and Harpenden	A	£15,150
Horsham	B	£13,750
Houghton and Sunderland South	E	£10,050
Hove	A	£15,150
Huddersfield	E	£10,050
Huntingdon	D	£10,950
Hyndburn	E	£10,050
Inverclyde	E	£10,050
Inverness, Nairn, Badenoch and Strathspey	E	£10,050
Ipswich	D	£10,950
Isle of Wight	D	£10,950
Islwyn	E	£10,050
Jarrow	D	£10,950
Keighley	E	£10,050
Kenilworth and Southam	D	£10,950
Kettering	E	£10,050
Kilmarnock and Loudoun	E	£10,050
Kingston upon Hull East	E	£10,050
Kingston upon Hull North	E	£10,050
Kingston upon Hull West and Hessle	E	£10,050
Kingswood	B	£13,750
Kirkcaldy and Cowdenbeath	E	£10,050

Knowsley	D	£10,950
Lagan Valley	E	£10,050
Lanark and Hamilton East	E	£10,050
Lancaster and Fleetwood	E	£10,050
Leeds Central	D	£10,950
Leeds East	D	£10,950
Leeds North East	D	£10,950
Leeds North West	D	£10,950
Leeds West	D	£10,950
Leicester East	D	£10,950
Leicester South	D	£10,950
Leicester West	D	£10,950
Leigh	E	£10,050
Lewes	A	£15,150
Lichfield	D	£10,950
Lincoln	E	£10,050
Linlithgow and East Falkirk	E	£10,050
Liverpool, Riverside	D	£10,950
Liverpool, Walton	D	£10,950
Liverpool, Wavertree	D	£10,950
Liverpool, West Derby	D	£10,950
Livingston	E	£10,050
Llanelli	E	£10,050
Loughborough	D	£10,950
Louth and Horncastle	E	£10,050
Ludlow	D	£10,950
Luton North	A	£15,150
Luton South	A	£15,150
Macclesfield	D	£10,950
Maidenhead	A	£15,150
Maidstone and The Weald	C	£12,350
Makerfield	E	£10,050
Maldon	C	£12,350
Manchester Central	C	£12,350
Manchester, Gorton	C	£12,350
Manchester, Withington	C	£12,350
Mansfield	E	£10,050
Meon Valley	B	£13,750
Meriden	D	£10,950
Merthyr Tydfil and Rhymney	E	£10,050
Mid Bedfordshire	D	£10,950
Mid Derbyshire	E	£10,050
Mid Dorset and North Poole	C	£12,350

Mid Norfolk	D	£10,950
Mid Sussex	A	£15,150
Mid Ulster	E	£10,050
Mid Worcestershire	D	£10,950
Middlesbrough	E	£10,050
Middlesbrough South and East Cleveland	E	£10,050
Midlothian	E	£10,050
Milton Keynes North	A	£15,150
Milton Keynes South	A	£15,150
Monmouth	D	£10,950
Montgomeryshire	E	£10,050
Moray	E	£10,050
Morecambe and Lunesdale	E	£10,050
Morley and Outwood	D	£10,950
Motherwell and Wishaw	E	£10,050
Na h-Eileanan an Iar	E	£10,050
Neath	E	£10,050
New Forest East	C	£12,350
New Forest West	C	£12,350
Newark	E	£10,050
Newbury	C	£12,350
Newcastle upon Tyne Central	D	£10,950
Newcastle upon Tyne East	D	£10,950
Newcastle upon Tyne North	D	£10,950
Newcastle-under-Lyme	E	£10,050
Newport East	E	£10,050
Newport West	E	£10,050
Newry and Armagh	E	£10,050
Newton Abbot	D	£10,950
Normanton, Pontefract and Castleford	E	£10,050
North Antrim	E	£10,050
North Ayrshire and Arran	E	£10,050
North Cornwall	E	£10,050
North Devon	D	£10,950
North Dorset	D	£10,950
North Down	E	£10,050
North Durham	E	£10,050
North East Bedfordshire	A	£15,150
North East Cambridgeshire	D	£10,950
North East Derbyshire	E	£10,050
North East Fife	E	£10,050
North East Hampshire	A	£15,150
North East Hertfordshire	A	£15,150

North East Somerset	A	£15,150
North Herefordshire	E	£10,050
North Norfolk	D	£10,950
North Shropshire	D	£10,950
North Somerset	B	£13,750
North Swindon	C	£12,350
North Thanet	E	£10,050
North Tyneside	D	£10,950
North Warwickshire	D	£10,950
North West Cambridgeshire	D	£10,950
North West Durham	E	£10,050
North West Hampshire	B	£13,750
North West Leicestershire	D	£10,950
North West Norfolk	E	£10,050
North Wiltshire	D	£10,950
Northampton North	D	£10,950
Northampton South	D	£10,950
Norwich North	D	£10,950
Norwich South	D	£10,950
Nottingham East	D	£10,950
Nottingham North	D	£10,950
Nottingham South	D	£10,950
Nuneaton	E	£10,050
Ochil and South Perthshire	E	£10,050
Ogmore	E	£10,050
Oldham East and Saddleworth	E	£10,050
Oldham West and Royton	E	£10,050
Orkney and Shetland	E	£10,050
Oxford East	A	£15,150
Oxford West and Abingdon	A	£15,150
Paisley and Renfrewshire North	E	£10,050
Paisley and Renfrewshire South	E	£10,050
Pendle	E	£10,050
Penistone and Stocksbridge	D	£10,950
Penrith and The Border	E	£10,050
Perth and North Perthshire	E	£10,050
Peterborough	D	£10,950
Plymouth, Moor View	D	£10,950
Plymouth, Sutton and Devonport	D	£10,950
Pontypridd	E	£10,050
Poole	C	£12,350
Portsmouth North	C	£12,350
Portsmouth South	C	£12,350

Preseli Pembrokeshire	E	£10,050
Preston	D	£10,950
Pudsey	D	£10,950
Rayleigh and Wickford	C	£12,350
Reading East	A	£15,150
Reading West	A	£15,150
Redcar	E	£10,050
Redditch	D	£10,950
Rhondda	E	£10,050
Ribble Valley	E	£10,050
Richmond (Yorks)	E	£10,050
Rochdale	E	£10,050
Rochester and Strood	A	£15,150
Rochford and Southend East	C	£12,350
Romsey and Southampton North	C	£12,350
Ross, Skye and Lochaber	E	£10,050
Rossendale and Darwen	E	£10,050
Rother Valley	E	£10,050
Rotherham	E	£10,050
Rugby	D	£10,950
Rushcliffe	D	£10,950
Rutherglen and Hamilton West	E	£10,050
Rutland and Melton	D	£10,950
Saffron Walden	C	£12,350
Salford and Eccles	C	£12,350
Salisbury	C	£12,350
Scarborough and Whitby	E	£10,050
Scunthorpe	E	£10,050
Sedgefield	E	£10,050
Sefton Central	D	£10,950
Selby and Ainsty	D	£10,950
Sheffield Central	D	£10,950
Sheffield South East	D	£10,950
Sheffield, Brightside and Hillsborough	D	£10,950
Sheffield, Hallam	D	£10,950
Sheffield, Heeley	D	£10,950
Sherwood	E	£10,050
Shipley	E	£10,050
Shrewsbury and Atcham	D	£10,950
Sittingbourne and Sheppey	D	£10,950
Skipton and Ripon	E	£10,050
Sleaford and North Hykeham	E	£10,050
Solihull	D	£10,950

Somerton and Frome	D	£10,950
South Antrim	E	£10,050
South Basildon and East Thurrock	A	£15,150
South Cambridgeshire	A	£15,150
South Derbyshire	D	£10,950
South Dorset	C	£12,350
South Down	E	£10,050
South East Cambridgeshire	A	£15,150
South East Cornwall	D	£10,950
South Holland and The Deepings	E	£10,050
South Leicestershire	D	£10,950
South Norfolk	D	£10,950
South Northamptonshire	D	£10,950
South Ribble	D	£10,950
South Shields	D	£10,950
South Staffordshire	E	£10,050
South Suffolk	D	£10,950
South Swindon	C	£12,350
South Thanet	C	£12,350
South West Bedfordshire	A	£15,150
South West Devon	D	£10,950
South West Norfolk	E	£10,050
South West Surrey	A	£15,150
South West Wiltshire	D	£10,950
Southampton, Itchen	C	£12,350
Southampton, Test	C	£12,350
Southend West	C	£12,350
Southport	D	£10,950
St. Austell and Newquay	C	£12,350
St. Helens North	E	£10,050
St. Helens South and Whiston	E	£10,050
St. Ives	C	£12,350
Stafford	D	£10,950
Staffordshire Moorlands	E	£10,050
Stalybridge and Hyde	E	£10,050
Stevenage	A	£15,150
Stirling	E	£10,050
Stockport	D	£10,950
Stockton North	E	£10,050
Stockton South	E	£10,050
Stoke-on-Trent Central	E	£10,050
Stoke-on-Trent North	E	£10,050
Stoke-on-Trent South	E	£10,050

Stone	D	£10,950
Stourbridge	E	£10,050
Strangford	E	£10,050
Stratford-on-Avon	D	£10,950
Stretford and Urmston	C	£12,350
Stroud	C	£12,350
Suffolk Coastal	D	£10,950
Sunderland Central	E	£10,050
Surrey Heath	A	£15,150
Sutton Coldfield	D	£10,950
Swansea East	D	£10,950
Swansea West	D	£10,950
Tamworth	D	£10,950
Tatton	D	£10,950
Taunton Deane	D	£10,950
Telford	D	£10,950
Tewkesbury	C	£12,350
The Cotswolds	C	£12,350
The Wrekin	D	£10,950
Thirsk and Malton	E	£10,050
Thornbury and Yate	B	£13,750
Tiverton and Honiton	D	£10,950
Tonbridge and Malling	A	£15,150
Torbay	D	£10,950
Torfaen	E	£10,050
Torridge and West Devon	D	£10,950
Totnes	D	£10,950
Truro and Falmouth	C	£12,350
Tunbridge Wells	B	£13,750
Tynemouth	D	£10,950
Upper Bann	E	£10,050
Vale of Clwyd	D	£10,950
Vale of Glamorgan	D	£10,950
Wakefield	E	£10,050
Wallasey	D	£10,950
Walsall North	E	£10,050
Walsall South	E	£10,050
Wansbeck	E	£10,050
Wantage	A	£15,150
Warley	D	£10,950
Warrington North	D	£10,950
Warrington South	D	£10,950
Warwick and Leamington	D	£10,950

Washington and Sunderland West	E	£10,050
Waveney	E	£10,050
Wealden	B	£13,750
Weaver Vale	D	£10,950
Wellingborough	E	£10,050
Wells	D	£10,950
Wentworth and Dearne	E	£10,050
West Aberdeenshire and Kincardine	D	£10,950
West Bromwich East	E	£10,050
West Bromwich West	E	£10,050
West Dorset	D	£10,950
West Dunbartonshire	E	£10,050
West Lancashire	D	£10,950
West Suffolk	D	£10,950
West Tyrone	E	£10,050
West Worcestershire	D	£10,950
Westmorland and Lonsdale	D	£10,950
Weston-Super-Mare	D	£10,950
Wigan	E	£10,050
Wimbledon	A	£15,150
Winchester	B	£13,750
Wirral South	D	£10,950
Wirral West	D	£10,950
Witham	D	£10,950
Witney	A	£15,150
Woking	A	£15,150
Wokingham	B	£13,750
Wolverhampton North East	E	£10,050
Wolverhampton South East	E	£10,050
Wolverhampton South West	E	£10,050
Worcester	D	£10,950
Workington	E	£10,050
Worsley and Eccles South	C	£12,350
Worthing West	C	£12,350
Wrexham	E	£10,050
Wycombe	A	£15,150
Wyre and Preston North	D	£10,950
Wyre Forest	D	£10,950
Wythenshawe and Sale East	D	£10,950
Yeovil	D	£10,950
Ynys Mon	D	£10,950
York Central	D	£10,950
York Outer	D	£10,950

ANNEX C: OTHER PAYMENT METHODS

Please check IPSA's website for updates to this Guidance.

Advances

MPs may claim payment in advance for invoices of £200 or more for any cost or expense type except reward and recognition payments and mileage. MPs can claim an advance by selecting "Yes, not yet Paid" under the information field "Advance?" on the claim form for the relevant expense type, and submitting an unpaid invoice. The MP is then required to submit a receipt within one month of our paying the advance, using the "RECEIPTS: Supporting Invoice" form.

For some types of cost or expense the supplier may not provide a receipt. These are: utility bills; telephone bills; rental claims; council tax; and business rates. For these cost and expense types, we will not expect MPs to submit any further supporting evidence after we have paid the advance.

Payment card

IPSA will on request provide MPs with a payment card which can be used to pay for:

1. travel (including tolls and congestion charges, but excluding mileage and taxis);
2. parking;
3. utilities such as electricity, water, gas and heating fuels;
4. council tax and business rates;
5. office waste collection;
6. insurance
7. hotels;
8. TV licences;
9. stationery; and
10. constituency office telephone bills for landlines.

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, ideally within two weeks and at the latest within 30 days of receiving the email. If MPs do not complete their reconciliation forms within 30 days without good reason, IPSA may suspend the use of the payment card until the outstanding reconciliation forms are complete.

Use of the card may also be suspended if it is persistently or seriously used outside the Scheme. Where MPs have used the card outside the Scheme or the guidance for its use, they should select "Not Claimed, To Repay" on the reconciliation form and send IPSA a cheque.

IPSA may also seek repayment for use of the card where an MP does not reconcile after the card is suspended, or where it has determined that a purchase cannot be paid and marked it “Not Paid” on the reconciliation form.

Payments to Trainline.com

MPs can book tickets using their account IPSA generated for them on the Trainline.com website, and IPSA pays 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 it needs from Trainline.

Payments to landlords

IPSA is able to make payments directly to MPs’ landlords for rental of accommodation and constituency offices, once MPs have registered their rental agreement with IPSA. MPs can request direct payments by completing the “Simplified Payments Application 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 will 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). For rental agreements longer than a year, once every 12 months the MP will need to confirm in writing the details of the rental agreement and that it remains in force.

Subscriptions to pooled services

IPSA can pay annual subscriptions for pooled services direct to suppliers, including the Parliamentary Resources Unit (PRU), Parliamentary Research Service (PRS), Parliamentary Office of the Liberal Democrats (POLD) and the European Research Group.

Deposit loans

As detailed 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 “Rental Property Deposit Loan Agreement” on our website, and sending it to IPSA with their final or draft rental agreement. MPs will need to repay the loan within one month of the deposit being repaid to the MP, or the rental agreement ending, or ceasing to be an MP (whichever is earliest).