

| <b>START-UP</b>                |   |  |                       |                 |
|--------------------------------|---|--|-----------------------|-----------------|
| <b>Expense Category/Item</b>   | <b>Description</b>  | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b> |
| Comp HW Purch StartUp          | StartUp - Purchase of Computer Hardware (where not provided by HoC) | No but capital allowance               | Yes                   |                 |
| Comp SW Purch StartUp          | StartUp - Purchase of Computer Software (where not provided by HoC) | Dispensation (GAE)                     | No                    |                 |
| Fax Purchase StartUp           | StartUp - Purchase of Fax Machines                                  | No but capital allowance               | Yes                   |                 |
| Install Office Equip. StartUp  | StartUp - Installation of Office Equipment                          | Dispensation (GAE)                     | No                    |                 |
| Internet Access Instal StartUp | StartUp - Internet Access Installation Office                       | Dispensation (GAE)                     | No                    |                 |
| Landline Purch StartUp         | StartUp - Purchase of Landlines                                     | Dispensation (GAE)                     | No                    |                 |
| Office Alterations StartUp     | StartUp - Alterations to Office                                     | Dispensation (GAE)                     | No                    |                 |
| Office Furn Purch StartUp      | StartUp - Purchase of Office Furniture                              | No but capital allowance               | Yes                   |                 |
| Photocopier Purch StartUp      | StartUp - Purchase of Photocopiers                                  | No but capital allowance               | Yes                   |                 |
| Printer Purchase StartUp       | StartUp - Purchase of Printers                                      | No but capital allowance               | Yes                   |                 |
| Purchase of TV StartUp         | StartUp - Purchase of Television                                    | No but capital allowance               | Yes                   |                 |
| Recruitment StartUp            | StartUp - Recruitment Services                                      | Dispensation (GAE)                     | No                    |                 |
| Scanner Purch StartUp          | StartUp - Purchase of Scanners                                      | No but capital allowance               | Yes                   |                 |
| Shredder Purch StartUp         | StartUp - Purchase of Shredders                                     | No but capital allowance               | Yes                   |                 |
| Tel/Mobile Purch StartUp       | StartUp - Purchase of Telephones or Mobiles                         | No but capital allowance               | Yes                   |                 |
| Telephone Installation StartUp | StartUp - Telephone Installation Office                             | Dispensation (GAE)                     | No                    |                 |
| Training for MP Staff StartUp  | StartUp - Training for MP Staff                                     | Dispensation (GAE)                     | No                    |                 |
| Website Design StartUp         | StartUp - Website Design  | Dispensation (GAE)                     | No                    |                 |
|                                |   |  |                       |                 |
|                                |   |  |                       |                 |
|                                |   |  |                       |                 |



| <b>OFFICE COSTS EXPENDITURE</b> |   |  |                       |   |
|---------------------------------|---|--|-----------------------|---|
| <b>Expense Category/Item</b>    | <b>Description</b>  | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b>   |
| Advertising                     | Advertising of Meetings or Surgeries                                  | Dispensation (GAE)                     | No                    |   |
| Business Rates                  | Business Rates  | Dispensation (GAE)                     | No                    |   |
| Computer Hire                   | Hire of Computers   | Dispensation (GAE)                     | No                    |   |
| Computer HW Purchase            | Purchase of Computer Hardware (where not provided by HoC)             | No but capital allowance               | Yes                   |   |
| Computer SW Purchase            | Purchase of Computer Software (where not provided by HoC)             | Dispensation (GAE)                     | No                    |   |
| Const Office Buildings Insur.   | Constituency Office Buildings Insurance                               | Dispensation (CORE)                    | No                    |   |
| Const Office Electricity        | Electricity   | Dispensation (CORE)                    | No                    |   |
| Const Office Gas                | Gas   | Dispensation (CORE)                    | No                    |   |
| Const Office Hire of Premises   | Surgery Premises Hire Only  | Dispensation (CORE)                    | No                    |   |
| Const Office Internet Rental    | Internet Rental   | Dispensation (CORE)                    | No                    |   |
| Const Office Internet Usage     | Internet Usage  | Dispensation (CORE)                    | No                    |   |
| Const Office Other Fuel         | Other Fuel  | Dispensation (CORE)                    | No                    |   |
| Const Office Rent               | Constituency Office Rent  | Dispensation (CORE)                    | No                    |   |
| Const Office Rent 2             | Constituency Office Rent - Office 2                                   | Dispensation (CORE)                    | No                    |   |
| Const Office Rent 3             | Constituency Office Rent - Office 3                                   | Dispensation (CORE)                    | No                    |   |
| Const Office Rent 4             | Constituency Office Rent - Office 4                                   | Dispensation (CORE)                    | No                    |   |
| Const Office Tel. Usage/Rental  | Telephone Usage and Rental  | Dispensation (CORE)                    | No                    |   |
| Const Office Water              | Water   | Dispensation (CORE)                    | No                    |   |
| Contact Cards                   | Business/Contact Cards  | Dispensation (GAE)                     | No                    |   |
| Contents Insurance              | Contents Insurance  | Dispensation (GAE)                     | No                    |   |
| Fax Machine Hire                | Hire of Fax Machine   | Dispensation (GAE)                     | No                    |   |
| Fax Purchase                    | Purchase of Fax Machines  | Dispensation (GAE)                     | No                    |   |
| Hospitality                     | Hospitality   | No- IPSA paid tax                      | No                    | PSA   |
| Install/Maint Office Equip.     | Installation and Maintenance of Office Equipment                      | Dispensation (GAE)                     | No                    |   |
| Internet Access Installation    | Installation of Internet Access Constituency Office                   | Dispensation (GAE)                     | No                    |   |
| Landline Hire                   | Hire of Landlines   | Dispensation (GAE)                     | No                    |   |
| Landline Purchase               | Purchase of Landlines   | Dispensation (GAE)                     | No                    |   |
| Language Services               | Language Services   | Dispensation (GAE)                     | No                    |   |
| Legal Expenses Insurance        | Legal Expenses Insurance Premiums                                     | ?                                      | ?                     | This is a new expense category. Does our PSA include all insurance? |
| Mobile Usage/Rental             | Mobile Usage/Rental   | Dispensation (GAE)                     | No                    |   |
| Office Furniture Hire           | Hire of Office Furniture  | Dispensation (GAE)                     | No                    |   |
| Office Furniture Purchase       | Purchase of Office Furniture  | Capital allowance                      | Yes                   |   |
| Other                           | Other Qualifying Expenditure  | No (but tax relief may be claimable)   | Yes                   |   |
| Parliamentary Accountancy       | Accountancy Work (Related to Parliamentary Duties)                    | No- IPSA intends to pay tax            | No                    |   |
| Payment Internet                | Payment of Internet account (related to Parliamentary duties)         | Dispensation (GAE)                     | No                    |   |
| Payment Telephone/Mobile        | Payment of Telephone/Mobile Account (related to Parliamentary duties) | Dispensation (GAE)                     | No                    |   |
| Photocopier Hire                | Hire of Photocopiers  | Dispensation (GAE)                     | No                    |   |

|                                |  |                                     |     |  |
|--------------------------------|--|-------------------------------------|-----|--|
| Photocopier Purchase           | Purchase of Photocopiers   | No but capital allowance            | Yes |  |
| Postage Purchase               | Purchase of Postage (where not provided by HoC)                      | Dispensation (GAE)                  | No  |  |
| Printer Hire                   | Hire of Printers   | Dispensation (GAE)                  | No  |  |
| Printer Purchase               | Purchase of Printers   | No but capital allowance            | Yes |  |
| Professional Services          | Professional Services (not including Accountancy)                    | Dispensation (GAE)                  | No  |  |
| Recruitment Services           | Recruitment Services   | Dispensation (GAE)                  | No  |  |
| Scanner Hire                   | Hire of Scanner  | Dispensation (GAE)                  | No  |  |
| Scanner Purchase               | Purchase of Scanners   | No but capital allowance            | Yes |  |
| Security                       | Security Services  | Dispensation (GAE)                  | Yes |  |
| Shredder Hire                  | Hire of Shredder   | Dispensation (GAE)                  | No  |  |
| Shredder Purchase              | Purchase of Shredders  | No but capital allowance            | Yes |  |
| Stationery Purchase            | Purchase Stationery (where not provided by HoC)                      | Dispensation (GAE)                  | No  |  |
| Telephone/Mobile Hire          | Hire of Telephones or Mobiles  | Dispensation (GAE)                  | No  |  |
| Telephone/Mobile Purchase      | Purchase of Telephones or Mobiles                                    | No but capital allowance            | Yes |  |
| Television Hire                | Hire of TV   | Dispensation (GAE)                  | No  |  |
| Television Licence Purchase    | Purchase Television Licence  | Dispensation (GAE)                  | No  |  |
| Television Purchase            | Purchase of Television (limited to one purchase every three years)   | No but capital allowance            | Yes |  |
| Training                       | MP Training  | Stat exemption                      | No  |  |
| Training MP Staff              | Training for MP Staff  | Dispensation (GAE)                  | No  |  |
| Venue Hire                     | Hire of Venues for Meetings  | Dispensation (GAE)                  | No  |  |
| Website - Design/Production    | Website Design and Production  | Dispensation (GAE)                  | No  |  |
| Website - Hosting              | Website Hosting  | Dispensation (GAE)                  | No  |  |
| Const Office Rental Income     | Constituency Office Rental Income                                    | Not taxable (return payment to IPSA | No  |  |
| Const Office Telephone Rental  | Telephone Rental   | Dispensation (CORE)                 | No  |  |
| Const Office Telephone Usage   | Telephone Usage  | Dispensation (CORE)                 | No  |  |
| Hotel - Hire for Surgeries     | Hire of Hotel Premises for Surgeries                                 | Dispensation (GAE)                  | No  |  |
| Hotel - Venue Hire for Meeting | Venue Hire at Hotels for Meetings                                    | Dispensation (GAE)                  | No  |  |
| Professional Services: Direct  | Professional Services Supplied Directly                              | Dispensation (GAE)                  | No  |  |
| Removal Costs                  | Removal Costs if location of Member's office moves during Parliament | Dispensation (GAE)                  | No  |  |
| Waste Disposal                 | Waste Disposal   | Dispensation (GAE)                  | No  |  |
|                                |  |                                     |     |  |
|                                |  |                                     |     |  |
|                                |  |                                     |     |  |

| <b>TRAVEL AND SUBSISTENCE</b>  |   |  |                       |                 |
|--------------------------------|---|--|-----------------------|-----------------|
| <b>Expense Category/Item</b>   | <b>Description</b>  | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b> |
| Car Hire                       | MP Car Hire   | Stat exempt                            | No                    |                 |
| Car Hire Fuel                  | MP Car Hire Fuel  | Stat exempt                            | No                    |                 |
| Car Hire Fuel MP Staff         | STAFF Car Hire Fuel MP Staff  | yes (staff travel)                     | No                    |                 |
| Car Hire Insurance             | MP Car Hire Insurance   | Stat exempt                            | No                    |                 |
| Car Hire Insurance MP Staff    | STAFF Car Hire Insurance MP Staff   | yes (staff travel)                     | No                    |                 |
| Car Hire MP Staff              | STAFF Car Hire MP Staff   | Stat exempt                            | No                    |                 |
| Congest. Zone/Toll Seas Ticket | Congestion Zone/Toll Season Ticket  | Stat exempt                            | No                    |                 |
| Congestion Zone/Toll           | MP Congestion Zone Charges or Road Tolls  | Stat exempt                            | No                    |                 |
| Congestion Zone/Toll MP Staff  | STAFF Congestion Zone Charges or Road Tolls   | Stat exempt                            | No                    |                 |
| Food & Drink                   | MP Food and Non Alcoholic Drink   | Stat exempt                            | No                    |                 |
| Food & Drink @ Parliament      | MP Food & Drink - Late Sitting > 7.30 pm - ON Parliamentary Estate                              | Stat exempt                            | No                    |                 |
| Food & Drink @ Parlmnt OFF Est | MP Food & Drink - Late Sitting > 7.30 pm - OFF Parliamentary Estate                             | No- IPSA pays tax                      | No                    | PSA             |
| Food & Drink MP Staff          | STAFF Food and Non Alcoholic Drink MP Staff   | Stat exempt                            | No                    |                 |
| Hotel Late Sitting > 1.00      | MP Hotel London Area after Late Sitting beyond 1.00 am  | Stat exempt (unless over threshold)    | No (unless +60)       |                 |
| Hotel Late Sitting > 11        | MP Hotel London Area after Late Sitting beyond 11 pm  | Stat exempt (unless over threshold)    | No (unless +60)       |                 |
| Hotel London Area MP Staff     | STAFF Hotel London Area   | yes (staff travel)                     | No                    |                 |
| Hotel NOT London Area (Travel) | MP Hotel NOT London Area  | Stat exempt                            | No                    |                 |
| Hotel NOT London Area MP Staff | STAFF Hotel Not London Area   | yes (staff travel)                     | No                    |                 |
| Hotel Outside UK               | MP Hotel Outside UK   | Stat exempt                            | No                    |                 |
| Parking                        | MP Parking Charges  | yes (staff travel)                     | No                    |                 |
| Parking MP Staff               | STAFF Parking MP Staff  | stat exempt                            | No                    |                 |
| Parking Season Ticket          | Parking Season Ticket   | Stat exempt                            | No                    |                 |
| Public Tr AIR                  | MP Public Transport Air   | Stat exempt                            | No                    |                 |
| Public Tr AIR MP Staff         | STAFF Public Transport Air MP Staff   | yes (staff travel)                     | No                    |                 |
| Public Tr BUS                  | MP Public Transport Bus   | Stat exempt                            | No                    |                 |
| Public Tr BUS MP Staff         | STAFF Public Transport Bus MP Staff   | Stat exempt                            | No                    |                 |
| Public Tr COACH                | MP Public Transport Coach   | Stat exempt                            | No                    |                 |
| Public Tr COACH MP Staff       | STAFF Public Transport Coach MP Staff   | yes (staff travel)                     | No                    |                 |
| Public Tr FERRY                | MP Public Transport Ferry   | Stat exempt                            | No                    |                 |
| Public Tr FERRY MP Staff       | STAFF Public Transport Ferry MP Staff   | yes (staff travel)                     | No                    |                 |
| Public Tr OTHER                | MP Public Transport Other   | Stat exempt                            | No                    |                 |
| Public Tr OTHER MP Staff       | STAFF Public Transport Other MP Staff   | yes (staff travel)                     | No                    |                 |
| Public Tr RAIL - RTN           | MP Pub. Tr. Rail RETURN: Pick the Constituency Station you are travelling to/from.              | Stat exempt                            | No                    |                 |
| Public Tr RAIL - SGL           | MP Pub. Tr. Rail ONE WAY: Pick the Constituency Station you are travelling to/from.             | Stat exempt                            | No                    |                 |
| Public Tr RAIL MP Staff - RTN  | STAFF Pub. Tr. Rail MP Staff RETURN: Pick the Constituency Station you are travelling to/from.  | yes (staff travel)                     | No                    |                 |
| Public Tr RAIL MP Staff - SGL  | STAFF Pub. Tr. Rail MP Staff ONE WAY: Pick the Constituency Station you are travelling to/from. | yes (staff travel)                     | No                    |                 |

|                               |  |                             |    |     |
|-------------------------------|--|-----------------------------|----|-----|
| Public Tr RAIL Other          | MP Pub. Tr. Rail: Other rail travel (including when Const. Station missing)    | Stat exempt                 | No |     |
| Public Tr RAIL Other MP Staff | STAFF Pub. Tr. Rail: Other rail travel (including when Const. Station missing) | yes (staff travel)          | No |     |
| Public Tr RAIL Railcard       | MP Pub. Tr. Railcard   | Stat exempt                 | No |     |
| Public Tr RAIL Sleeper Suppl  | Public Transport Rail Sleeper Supplement                                       | Stat exempt                 | No |     |
| Public Tr Season Ticket       | Public Transport Season Ticket   | Stat exempt                 | No |     |
| Public Tr UND                 | MP Public Transport Underground  | Stat exempt                 | No |     |
| Public Tr UND MP Staff        | STAFF Public Transport Underground MP Staff                                    | yes (staff travel)          | No |     |
| Taxi                          | MP Taxi  | Stat exempt                 | No |     |
| Taxi After Late Sitting       | MP Taxi Westminster to London Home after Late Sitting                          | IPSA paid tax               | No | PSA |
| Taxi after Late Sitting 11pm  | MP Taxi Westminster to London Home after Late Sitting beyond 11pm              | IPSA paid tax if before 1am | No | PSA |
| Taxi MP Staff                 | STAFF Taxi MP Staff  | yes (staff travel)          | No |     |
|                               |  |                             |    |     |
|                               |  |                             |    |     |
|                               |  |                             |    |     |
|                               |  |                             |    |     |

| <b>TRAVEL AND SUBSISTENCE FOREIGN</b> | <b>(Comes from T&amp;S)</b>              |  |                       |                 |
|---------------------------------------|--|--|-----------------------|-----------------|
| <b>Expense Category/Item</b>          | <b>Description</b>                       | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b> |
| Car Hire                              | MP Car Hire                              | Statutory exemption                    | No                    |                 |
| Car Hire Fuel                         | MP Car Hire Fuel                         | Statutory exemption                    | No                    |                 |
| Car Hire Insurance                    | MP Car Hire Insurance                    | Statutory exemption                    | No                    |                 |
| Congestion Zone/Toll                  | MP Congestion Zone Charges or Road Tolls | Statutory exemption                    | No                    |                 |
| Food & Drink                          | MP Food and Non Alcoholic Drink          | Statutory exemption                    | No                    |                 |
| Hotel Outside UK                      | MP Hotel Outside UK                      | Statutory exemption                    | No                    |                 |
| Parking                               | MP Parking Charges                       | Statutory exemption                    | No                    |                 |
| Public Tr AIR                         | MP Public Transport Air                  | Statutory exemption                    | No                    |                 |
| Public Tr BUS                         | MP Public Transport Bus                  | Statutory exemption                    | No                    |                 |
| Public Tr COACH                       | MP Public Transport Coach                | Statutory exemption                    | No                    |                 |
| Public Tr FERRY                       | MP Public Transport Ferry                | Statutory exemption                    | No                    |                 |
| Public Tr OTHER                       | MP Public Transport Other                | Statutory exemption                    | No                    |                 |
| Public Tr RAIL Foreign                | MP Public Transport Rail Foreign         | Statutory exemption                    | No                    |                 |
| Taxi                                  | MP Taxi                                  | Statutory exemption                    | No                    |                 |
|                                       |  |  |                       |                 |
|                                       |  |  |                       |                 |
|                                       |  |  |                       |                 |
|                                       |  |  |                       |                 |
|                                       |  |  |                       |                 |











| <b>DEPENDANTS</b>              | <b>(Comes from T&amp;S)</b>  |  |                       |                 |
|--------------------------------|--|--|-----------------------|-----------------|
| <b>Expense Category/Item</b>   | <b>Description</b>   | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b> |
| Car Hire Dependant             | DEPENDANT Car Hire Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Car Hire Fuel Dependant        | DEPENDANT Car Hire Fuel Dependant  | No- IPSA paid tax                      | No                    | PSA             |
| Car Hire Insurance Dependant   | DEPENDANT Car Hire Insurance Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Congestion Zone/Toll Dependant | DEPENDANT Congestion Zone Charges or Road Tolls  | No- IPSA paid tax                      | No                    | PSA             |
| Parking Dependant              | DEPENDANT Parking Dependant  | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr AIR Dependant        | DEPENDANT Public Transport Air Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr BUS Dependant        | DEPENDANT Public Transport Bus Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr COACH Dependant      | DEPENDANT Public Transport Coach Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr FERRY Dependant      | DEPENDANT Public Transport Ferry Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr OTHER Dependant      | DEPENDANT Public Transport Other Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr RAIL Dependant - RTN | DEPENDANT Pub. Tr. Rail Dependant RETURN: Pick the Constituency Station you are travelling to/from.  | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr RAIL Dependant - SGL | DEPENDANT Pub. Tr. Rail Dependant ONE WAY: Pick the Constituency Station you are travelling to/from. | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr RAIL Other Dependant | DEPENDANT Pub. Tr. Rail: Other rail travel (including when Const. Station missing)                   | No- IPSA paid tax                      | No                    | PSA             |
| Public Tr UND Dependant        | DEPENDANT Public Transport Underground Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Taxi Dependant                 | DEPENDANT Taxi Dependant   | No- IPSA paid tax                      | No                    | PSA             |
| Own Vehicle Bicycle Dependant  | DEPENDANT Own Vehicle Bicycle Dependant  | No- IPSA paid tax                      | No                    |                 |
| Own Vehicle Car Dependant      | DEPENDANT Own Vehicle Car Dependant  | No- IPSA paid tax                      | No                    |                 |
| Own Vehicle Mot Cycle Dependan | DEPENDANT Own Vehicle Motor Cycle Dependant  | No- IPSA paid tax                      | No                    |                 |
|                                |  |  |                       |                 |
|                                |  |  |                       |                 |
|                                |  |  |                       |                 |
|                                |  |  |                       |                 |
|                                |  |  |                       |                 |



| <b>DISABILITY &amp; SECURITY</b> |   |  |                       |                 |
|----------------------------------|---|--|-----------------------|-----------------|
| <b>Expense Category/Item</b>     | <b>Description</b>  | <b>Dispensation (based on 2nd Edt)</b> | <b>Report on P11D</b> | <b>Comments</b> |
| Disability - Staff Hotel LA      | Disability Assistance Additional Staff Travel Hotel London Area                   | No -but tax relief may be claimable    | Yes                   |                 |
| Disability - Staff Hotel NLA     | Disability Assistance Additional Staff Travel Hotel Not London Area               | No -but tax relief may be claimable    | Yes                   |                 |
| Disability - Staff Travel        | Disability Assistance Additional Staff Travel                                     | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist Addn Trav      | Disability Assistance Necessary Additional Travel Costs                           | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist Adjustmnt      | Disability Assistance Necessary Adjustments to Office Premises or Accommodation   | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist IT/Equip.      | Disability Assistance IT and Other Specialist Equipment                           | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist Larger Pr      | Disability Assistance Necessary Costs of Securing Larger Offices or Accommodation | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist Off. Furn      | Disability Assistance Office Furniture  | No -but tax relief may be claimable    | Yes                   |                 |
| Disability Assist Staff          | Disability Assistance Staff and Associated Costs                                  | No -but tax relief may be claimable    | Yes                   |                 |
| Security Assistance              | Security Assistance   | No -but tax relief may be claimable    | Yes                   |                 |
|                                  |   |  |                       |                 |
|                                  |   |  |                       |                 |
|                                  |   |  |                       |                 |
|                                  |   |  |                       |                 |