

START-UP				
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	

OFFICE COSTS EXPENDITURE				
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	Surgey 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	

TRAVEL AND SUBSISTENCE				
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	

TRAVEL AND SUBSISTENCE FOREIGN	(Comes from T&S)			
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	

DEPENDANTS	(Comes from T&S)			
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	

DISABILITY & SECURITY				
Expense Category/Item	Description	Dispensation (based on 2nd Edt)	Report on P11D	Comments
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	