

Guidance on the Reimbursement of Members' Expenses Scheme

Stiùireadh air Sgeama Ais-phàighidh Cuibhreannan nam Ball

Contents

1. General Provisions

[Principles of the Scheme](#)
[Enforcement](#)
[Uprating](#)
[Parliamentary duties](#)
[Eligibility](#)
[Entitlement](#)
[Financial responsibility](#)
[Publication of annual expenses](#)

2. How to Claim

[Individual claims](#)
[Invoices for goods and services](#)
[Central contracts](#)
[Regular set payments and direct debits](#)
[Authorising payments](#)
[Corporate payment cards](#)
[Payment of shared office running costs](#)
[Payment of Edinburgh hotel invoices](#)

3. Accommodation in Edinburgh

[Entitlement](#)
[Lease/ rental agreements](#)
[Provision of utilities and telecommunications](#)

4. Overnight Expenses for Accommodation outside Edinburgh

[Eligibility](#)
[Expenses rates](#)
[Travel abroad](#)
[Making hotel bookings](#)

5. Provision for Reimbursement of Staff Costs

[Staff salaries](#)
[Terms and conditions of employment](#)
[Staff pooling arrangements](#)
[Notifying the SPCB of a new member of staff](#)
[Notifying the SPCB of staff changes](#)
[Notifying the SPCB of staff leavers](#)
[National Insurance contributions](#)
[Pension contributions](#)
[Temporary staff cover](#)
[Incidental and ancillary employment costs](#)
[Learning and Development](#)
[Recruitment Advertising](#)

6. Registration of Close Family Members of another Member

[Close family relationships to be declared](#)
[Publication of the register](#)
[Failure to register](#)

7. Pooling Arrangements relating to the Employment of Staff

[Group pools](#)
[Individual Member's pooling arrangements](#)

8. Office Costs

[Start-up provision](#)
[Eligible expenses](#)
[Financial provision](#)
[Additional regional offices](#)
[Additional resources](#)
[Office lease/ licence agreements](#)
[Leasing arrangements](#)
[Sharing with a Member of Parliament \(MP\)](#)
[Office sub lets](#)
[Members who do not establish and run local parliamentary offices](#)
[Working from home](#)
[Mobile devices and phones](#)

9. Engagement Costs

[Business meeting costs](#)
[Annual Reports, Newsletters, Surveys and Other Publications](#)
[Postage costs](#)

[Pre-paid envelopes](#)
[Stationery provided centrally](#)
[Stationery not provided centrally](#)

10. [Travel](#)

[Sustainability](#)
[Economy Members' travel](#)
[Staff travel](#)
[Travel arrangements made through the travel desk](#)
[Air travel](#)
[Taxi travel](#)
[Car and boat hire](#)

11. [Additional Expenses](#)

[Interpretation, translation and similar costs](#)
[Exceptional expenses](#)

12. [Disability Provision](#)

[Applications](#)

13. [Winding up Provision](#)

[Staff costs](#)
[Staff redundancy](#)
[Office, Accommodation and Associated Costs](#)
[Members leaving their party/whose status changes](#) [Time limits](#)

14. [Members and Taxation](#)

[P11Ds](#)
[Office Cost Provision](#)
[Members' Travel](#)
[Accommodation in Edinburgh and Overnight Expenses Provision](#)
[Staff Travel Provision](#)
[Employee's Overnight Expenses](#)
[Disability, Additional Expenses and Office Winding Up Provision](#)
[Telephone taxation](#)

15. [Members Staff Travel and Taxation](#)

16. [Annex A – New Office/Office Move - Lease Checklist and Guidance](#)

17. Annex B – Edinburgh Accommodation - Checklist

Introduction

The Members' Expenses Scheme sets out the provisions available to support Members in carrying out their parliamentary duties and the principles and rules of the Scheme Members must abide by in making a claim for reimbursement.

This guidance supports the Scheme by providing more detailed information on those provisions and what is and is not permitted within each provision as well as details on how the Scheme will be administered by the SPCB.

It provides information on the support and advice available in relation to making claims under the Scheme and details of who to contact for that support and advice.

Members and their staff should ensure they are fully aware of the rules of the Scheme and this associated guidance and where there is any doubt they should contact the Allowances Office for advice.

Ro-ràdh

Tha Sgeama Cuibhreannan nam Ball a' mìneachadh nan ullachaidhean a tha ann gus taic a chur ri Buill nan cuid dhleastanasan pàrlamaideach agus prionnsapalan is riaghailtean an Sgeama ris am feum na Buill cumail nuair a nì iad tagradh airson ais-phàighidh.

Tha an stiùireadh seo a' cur ris an Sgeama le bhith a' toirt seachad fiosrachadh nas mionaidiche mu na h-ullachaidhean sin agus mu na tha agus nach eil ceadaichte anns gach ullachadh cho math ri fios air mar a thèid an Sgeama a rianachadh leis an SPCB.

Tha e a' toirt fios mun taic is mun chomhairle a tha ri fhaighinn a thaobh a bhith a' dèanamh thagraidhean fon Sgeama agus fios air cò ris a nì thu conaltradh airson na taice is comhairle sin.

Bu chòir do Bhuill agus don luchd-obrach aca dèanamh cinnteach gu bheil iad làn-mhothachail air riaghailtean an Sgeama agus an stiùiridh seo na chois agus nuair a tha teagamh sam bith ann, bu chòir dhaibh fios a chur gu Oifis nan Cuibhreann airson comhairle.

1. GENERAL PROVISIONS

Interpretation

1.1. Definitions of terms referred to in this guidance are listed under Section 10 of the [Reimbursement of Members' Expenses Scheme](#)

Payment of expenses

1.2. With the exception of mileage claims and in other exceptional circumstances, as may be determined by the SPCB, payment of Members' expenses will only be made on the production of the appropriate original receipts, invoices or other documentation.

Principles of the Scheme

1.3. In submitting a claim for reimbursement or in using a corporate payment card, where one is provided, a Member must act in accordance with the principles laid out in the Reimbursement of Members' Expenses Scheme and comply with the rules of the Scheme. This includes following any guidance issued by the SPCB on the Scheme.

1.4. The principles of the Scheme are covered in [Section 1 of the General Rules to the Scheme](#)

Enforcement

1.5 The SPCB is responsible for ensuring that the Scheme is administered in line with the Scheme Principles. The SPCB is responsible for issuing and making any changes to the guidance on the operation of the Scheme.

1.6 The Allowances Office will be responsible for administering and advising on the Reimbursement of Members' Expenses Scheme on behalf of the SPCB. To find out more information about who the Allowances Office are see their [office pages here](#).

1.7. Where a Member disputes a decision either not to reimburse expenses or costs or not to approve expenses or costs for reimbursement, the SPCB may review that decision. Any decision of the SPCB on review is final and it shall let the Member know of its decision as soon as possible.

1.8. The SPCB has the power to investigate any claim for reimbursement of expenses or use of a corporate payment card. Where, following such an

investigation, the SPCB finds that a Member has submitted an improper claim (that is a claim which was for expenses which have not been incurred or which have been incurred for a purpose not permitted by the Scheme), or where there has been improper use of a corporate payment card, the SPCB may report to the Standards, Procedures and Public Appointments Committee and can make a recommendation as to any action which should be taken. This could be the removal of all or part of the Member's entitlement to reimbursement of expenses under this Scheme. The SPCB can make recommendations on both the extent and length of time this would apply.

Uprating

1.9. The SPCB may uprate the various limits on expenses or costs which can be reimbursed under the Scheme in each financial year. Such increases will have effect from 1st April in each financial year. Any increases in mileage rates will be in line with any changes that are made to the Income Tax (Earnings and Pensions) Act 2003, if any.

Parliamentary duties

1.10. A Member is entitled to reimbursement of expenses in connection with the undertaking of parliamentary duties. This is stated clearly as one of the Principles of the Scheme. The meaning of parliamentary duties is any task or function which a Member could reasonably be expected to carry out in his or her capacity as a Member. This includes but is not limited to:-

- Attending a meeting of Parliament.
- Attending a meeting of a committee or sub-committee of the Parliament on which the Member sits or which the Member is required to attend or attending such a meeting for some other valid reason relating only to the business of the committee or sub-committee.
- Undertaking research or administrative functions which relate directly to, or are in connection with, the business of the Parliament.
- Attending meetings for the purpose of representing electors or explaining the application of policy or meeting a member of the public residing in the constituency or region from which that Member was returned.
- Attending parliamentary party group meetings in Edinburgh or, with the approval of the SPCB, any other place in Scotland.

- Attending a meeting, ceremony or official function which relates directly to, or is in connection with, the business of the Parliament.
- Attending an international conference which relates directly to, or is in connection with, the business of the Parliament with prior approval of the SPCB.

1.11. Expenses cannot be reimbursed in relation to a Member's activities that relate to a Member's role as a party spokesperson or representative or in relation to the Member's membership of a cross-party group other than travel or overnight accommodation costs for the Member associated with the work of that cross-party group, for example when carrying out a visit for research purposes.

Eligibility

1.12. If a Member has claimed expenses or has had expenses reimbursed from another source, he or she will not be eligible to claim the same reimbursement of expenses under this Scheme

1.13 All claims should be submitted no later than 4 months after the date when the expenses were incurred otherwise the claim is lost, unless there are exceptional circumstances.

Entitlement

1.14. The Allowances Office will advise Members of the annual limit of the expense entitlements at the start of each financial year. These limits may not be exceeded. Details of the current limits can be found on the Allowances Rates Reference card:

https://www.parliament.scot/msps/~/link.aspx?_id=1723032A05FD42ADA80AE86F1401F01B&z=z

1.15. Where a person becomes eligible for reimbursement of expenses part way through the financial year the level of such reimbursement will be calculated on a pro rata basis based on the number of days remaining in that financial year.

1.16. If a Member ceases to be a Member part way through the financial year the level of such reimbursement will be calculated on a pro rata basis based on the number of days the Member has been a Member during that financial year.

Financial responsibility

1.17. Members will be responsible for ensuring that there are sufficient funds available to meet the payment of claims and standing orders submitted to the Allowances Office. The SPCB has no power to pay more in any year than the amounts set out in the Scheme. Where there are insufficient funds to do so claims will be returned to the Member for settlement personally. Members will have access to reports through the travel and expenses system which will advise them of their limit for each provision, their expenditure to date and any commitments together with details of the remaining balance as appropriate for each provision with a set limit.

1.18. If there are insufficient funds to meet staff salary costs in accordance with the provisions of contracts of employment, the SPCB will require the Member to make funds available to meet these costs.

1.19. All payments in relation to claims for reimbursement will be made direct to the individual claimant.

Publication of Annual Expenses

1.20. Section 83 of the Scotland Act 1998 requires the Parliament to ensure that the information regarding the sums paid in expenses is published for each financial year. Members will be aware that the SPCB publishes information on Members' expenses on a quarterly basis.

Detail

1.21. The detail of information published on expenses is determined by the Scottish Parliamentary Corporate Body in line with Rule 1.3 of the Reimbursement of Members' Expenses Scheme. Information to be published will cover the following headings:-

- Accommodation costs.
- Office costs.
- Staffing costs.
- Engagement costs.
- Travel costs.
- Other costs (including exceptional expenses, interpretation and translation costs, incidental and ancillary employment costs and winding up costs).

Consultation

1.22. In advance of each quarterly publication the Allowances Office will provide each Member with a report of what is to be published. This report will contain details of all the costs charged against the Member's provisions for the particular period and will form the basis of the information published. Members will be asked to check the detail of their reports for any errors and to advise the Allowances Office accordingly so that any final adjustments can be made prior to publication.

2. HOW TO CLAIM

2.1. There are different ways for expenses to be reimbursed under the Members' Expenses Scheme. You can:

- pay the costs upfront and reclaim the monies by completing and submitting a claim with the appropriate receipts through the travel and expenses system;
- submit an invoice through the travel and expenses system for payment direct to the supplier;
- set up, in conjunction with the Allowances Office, a direct debit or scheduled payment for telecoms, utilities and rent costs;
- purchase through a central Parliament contract with a subsequent recharge to your cost centre, for example catering, stationery and taxis; or
- By using a corporate payment card, if one has been provided by the SPCB.

For payment of staff salary costs see section 5 of this guidance.

Individual Claims

2.2. Where a Member or a member of their support staff has personally incurred expenditure they can claim these costs by completing a claim on the travel and expenses system, My Expenses, attaching any relevant receipts and submitting this for processing. Each Member's support staff's claim must be authorised by the employing Member. Submitted claims will automatically be sent to the Member through the system for approval. Payments can only be made where a clear image of the invoice, receipt or ticket has been included within the claim submission and which clearly shows the following information:

- Date of purchase;
- Where goods or services were purchased from/incurred;
- Detail of goods or services received;
- Detail of journey(s) including any mileage; • Any meal claimed including any alcohol costs; and

- Amount of the expense (including VAT).

2.3. Alcohol costs will not be met unless taken with a meal as part of an overnight stay and then only up to a maximum limit of £8 within the overall overnight expense limits set.

2.4. Members' staff should indicate on the claim if the travel being claimed is in respect of a seminar, conference or training course which has been authorised in advance as these costs will be met from the Incidental and Ancillary Employment provision and not the Travel Provision.

2.5 Any travel carried out on Committee, Commonwealth Parliamentary Association (CPA) or International Relations (IRO) business will be paid from their own respective budgets. Claims for these types of travel should be input on the My Expense system with associated receipts/ invoices to support them against the relevant business area cost centre. Authorised signatories for the business area will be required to authorise costs from here.

Invoices for Goods and Services

2.6 The Allowances Office can arrange to make payments direct to suppliers or service providers on behalf of a Member upon submission through the travel and expenses system of an appropriately authorised invoice.

2.7 Normally claims should be made after goods or services have been received.

2.8 It is appreciated, however, that payments in advance of receiving the goods or services can be helpful to Members and to reduce the risks associated with payments in advance any claim made in respect of an advance payment requires to be supported by either: -

- a) a reference to the contractual requirement of the supplier to be paid in advance (e.g. - a rental agreement which confirms the period covered); or
- b) by submitting the supplier's invoice through the travel and expenses system setting out the period covered and requirement for payment in advance.
- c) Any prepayments should be no more than one year in advance of the payment date and in an election year should not go beyond the end of the parliamentary session wherever possible.

Central Contracts

2.9 Members and their staff have the ability to order goods and services through centrally managed Parliament contracts and have these costs recharged to their cost centre. This usually means costs being re-charged on a monthly basis by the Allowances Office to a Member's cost centre so that it shows against a Member's spend and reports.

2.10 Details of the central contracts available for your use can be found here:

[Taxi Service](#)
[Newspapers and Journals via SPICe](#)
[General Office stationery and paper](#)
[Headed Stationery](#)

Regular set payments and direct debits

2.11 The Allowances Office can arrange to make regular payments on behalf of Members in respect of local office rent, Edinburgh accommodation rent, utilities, telecoms and council tax etc. Members are required to submit:-

- A copy of the appropriate signed lease detailing the length of the agreement.
- In relation to direct debits only, where such arrangements have been agreed in conjunction with the Allowances Office, a signed direct debit mandate, letter of authority and copies of each invoice/letter relating to changes to the direct debit within agreed deadlines.
- Details of what is to be paid.
- Details of when the payments are due and the frequency of payments i.e. monthly, quarterly etc.
- To whom the payments are to be made together with the bank account details of the suppliers or landlord.

2.12 Payments will only be made for the period of the lease/rental agreement or direct debit agreement. To enable payments to be made beyond this period documentation in the form of a revised lease/rental will require to be forwarded to the Allowances Office confirming the new lease period and payment details as above.

Authorising payments

2.13 A Member may nominate a member of his or her staff to authorise the payment of invoices on his or her behalf. In order to do so, Members should submit a completed authorised signatory form to the Allowances Office.

Authorised Signatory Form

2.14 Please note that this arrangement only applies to payments being made direct to goods/service providers, hotel pre-payments or travel ticket booking requests. **Authorised signatories cannot authorise reimbursement of costs to a Member, themselves or other staff employed by the Member. Such requests must always be authorised by the Member.**

Corporate Payment Cards

2.15 Members and their staff will be offered the use of a corporate payment card to help with the payment of lower cost items such as office supplies, hall hires, newspapers, overnight hotel accommodation and meal costs etc.

2.16 Should Members or their staff choose to make use of a corporate payment card they will be expected to do so in line with the principles and rules of the Members' Expenses Scheme and by following the guidance on corporate payment cards and adhering to the agreement they will be asked to sign.

2.17 Holders of corporate payment cards will also be required to reconcile all items paid for by the card with a valid receipt. Any item purchased that does not have a valid receipt will not be authorised and the cardholder will be required to repay any such costs to the SPCB.

2.18 Corporate payment cards must not be used for personal purchases or other non-parliamentary expenditure.

2.19 Any use of the card which is not permitted within the corporate card guidelines or any ongoing failure to provide valid receipts or to reconcile those receipts with the card spend each month within agreed deadlines will result in the card being frozen until such time as the appropriate action is taken or if action is not taken the card will be permanently removed.

2.20 The Allowances Office will continue to provide a payment service. In particular larger expenditure such as door to door deliveries of publications or larger utility bills should be submitted to the Allowances Office for payment direct to the supplier.

Payment of shared office running costs

2.21 Where a Member shares office accommodation and the associated running costs with other Members of the Scottish Parliament (MSPs) or Members of the UK Parliament (MPs) the Member must enter into a written

agreement with the MSPs or MPs concerned. This agreement must detail the office and running costs and show how they are to be apportioned between all persons sharing the office. Where the office(s) are shared by MSPs all office running costs must be shared in equal proportions. The Member must then submit the agreement to the SPCB for approval.

2.22 If the terms of the written agreement have been approved by the SPCB, costs can be met by:

(a) A Member paying his or her share of the costs direct to the service provider and submitting a claim for reimbursement through the travel and expenses system. Claims will only be paid when supported by the appropriate receipts/invoices.

(b) Submit the invoice for payment direct to the supplier through the travel and expenses system where expenses will be charged to the relevant provisions and split across Members as per the written agreement.

(c) If costs are shared with an MP only the MSP's share can be paid through Scottish Parliament Expenses.

2.23 Where an office is shared with several MSPs one authorised signatory as a minimum to authorise shared office costs for all of the Members should be agreed by all Members. This should be set out in the shared office cost agreement.

2.24 Members are required to submit invoices and split the costs accordingly through the travel and expenses system.

[Payment of Edinburgh Hotel Invoices](#)

2.25 There are a number of hotels in Edinburgh that will arrange to invoice the Parliament direct in respect of expenses incurred by Members or their support staff instead of requiring settlement on departure.

2.26 A list of hotels operating this method of payment can be found here:

[List of Edinburgh Hotels](#)

2.27 Alternatively Members can contact the Allowances Office to obtain the details. In order to take advantage of this arrangement the Allowances Office can provide, on request, a letter of authorisation that confirms eligibility to claim overnight expenses up to the maximum rate in the Scheme.

2.28 A Member or their support staff will be required to produce this letter when booking into the hotel and will be required to authorise the bill on departure. Member's will be required to pre-authorise any overnight stay and authorise hotel invoices upon receipt for their support staff.

3. ACCOMMODATION IN EDINBURGH

3.1. Provision is made under the Reimbursement of Members' Expenses Scheme for expenses necessarily incurred in staying overnight in Edinburgh for the purposes of a Member performing his or her parliamentary duties. The relevant provisions are contained in section 2.1 of the [Scheme](#).

Entitlement

3.2 Entitlement to reimbursement for Edinburgh accommodation costs is dependent on the location of a Member's main residence. Details of the constituency groupings are provided at [Annex A of the Scheme](#). Any claims made under this provision are subject to a maximum limit for each financial year. Details of provision limits can be found in the [Allowances Rates Reference Card](#). Members cannot go over the limit of their Edinburgh Accommodation provision and can only claim for one residence at any time. any costs above the limit will need to be met personally.

Group 1

3.3 If a Member's main residence lies within a constituency listed in this group he or she will not be eligible to apply for this provision.

Group 2

3.4 If a Member's main residence lies within a constituency listed in this group he or she shall be entitled to claim the overnight expense rate for each night he or she requires to stay overnight in Edinburgh to meet the cost of bed and breakfast and an evening meal (up to a maximum limit for each night and financial year).

3.5 Alcohol costs will not be met unless taken with a meal as part of an overnight stay and then only up to a maximum limit of £8 within the overall overnight expense limits set. The cost of business telephone calls and newspapers will also be met but only to the extent that they fall within the overnight expenses rates ([Schedule of Rates](#)) Please note that newspaper costs as part of an overnight stay will attract a tax liability.

Group 3

3.6 Where a Member's main residence lies within a constituency listed in this group the Member shall be eligible for either:-

- Provision of up to the set rate per night for each night that he or she requires to stay overnight in Edinburgh, on the same principles as set out under the Group 2 heading above (up to the maximum limit for each night and financial year);

or

- Provision of up to the set annual limit to meet the following costs:-
 - The rent payable for the lease of a property.
 - Council Tax and water charges.
 - Factoring charges, excluding common repair costs.
 - Utility and telecommunication costs.
 - Contents insurance.

Members with disabilities or caring responsibilities

3.7 A Member who has a disability or who has caring responsibilities for dependents and who falls into Group 2 can apply to the SPCB to be considered as falling into Group 3 for the purposes of overnight accommodation in Edinburgh. There is no provision for a dependent's travel costs to be met under the Members' Expenses Scheme.

3.8 Upon successful application Members in these circumstances will have the same entitlement as Members in Group 3 and have the option of either leasing a flat or making use of overnight hotel accommodation.

3.9 Any application for consideration of such a change should be sent in the first instance to the Head of Allowances.

Presiding Officer

3.10 A Presiding Officer whose main residence is in a constituency listed in Group 2 will be treated as if that residence were in Group 3 and as such can be reimbursed either for an overnight stay in an Edinburgh hotel or for the costs associated with leasing a property as detailed in paragraph 3.6.

Lease/rental agreements

3.11 A Member is required to submit a signed copy of any lease/rental agreement entered into with regard to this provision to the Allowances Office. This should provide details of the lease or rental period together with the level

of rent to be paid, to whom and when. Further information and a checklist for setting up Edinburgh Accommodation can be found at [Annex B](#).

3.12 Advice on whether a lease meets the requirements of the Scheme and therefore is valid for reimbursement under the Scheme can be sought from the Allowances Office. This should be done prior to any lease being entered into as any lease not considered valid cannot be reimbursed.

3.13 Advice on arrangements for meeting a deposit and rental payments can also be sought from the Allowances Office.

3.14 Members are not permitted to claim for the reimbursement of costs associated with leasing a residential property in Edinburgh from a close family member, another Member or connected person (such as a business partner, business associate of the Member or any organisation (other than a political party) in which the Member or a close family Member has an interest).

3.15 For the purposes of the Scheme, a close family member is defined as a spouse, civil partner or co-habiting partner of the Member or a parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece of the Member or his/ her spouse/ partner.

3.16 Circumstances may arise where Members may wish to have a family member share, on a medium to long-term basis, their Edinburgh Accommodation, this must be declared to the Allowance Office in advance. In such circumstances Members may only claim half of the costs associated with the lease/rental agreement and any utilities. The remainder of the costs must be met personally by the Member or their family member.

Council Tax and water charges.

3.17 A Member can claim the cost of meeting council tax and water charges in relation to their Edinburgh Accommodation. This can be met either directly by the Member and claimed back or by submitting the relevant invoice through the travel and expenses system for direct payment to the council.

Factoring charges, excluding common repair costs.

3.18 A Member can claim the cost of factoring charges in relation to their Edinburgh Accommodation where this is stated as part of the lease agreement. This can be met either directly by the Member and claimed back or by submitting the relevant invoice through the travel and expenses system for direct payment to the landlord or their agent.

Provision of utilities and telecommunications

3.19 Utilities costs for Edinburgh accommodation can be met under the Scheme.

3.20 Contractual annual maintenance costs in respect of gas/electric heating systems and fires can be met from this provision. A copy of the maintenance agreement will require to be submitted to the Allowances Office. Any parts, repair or labour costs, which are in addition to those covered by the maintenance agreements cannot be met. No provision is made to meet maintenance costs in respect of “white goods”.

3.21 Members are entitled to claim for telecommunication costs at their Edinburgh accommodation, including the cost of a telephone line and/or broadband. In order for telecommunication costs to be claimed under the Scheme a [Telephone Registration Form](#) must be completed, providing details of the account requiring payment.

TV Related costs

3.22 Members cannot claim the cost of any TV element of a package in relation to a telephone service purchased or claim the costs associated with the purchase of a TV licence for their Edinburgh Accommodation.

Insurance Costs

3.23 Contents Insurance costs for Edinburgh accommodation can be met under the Scheme, however Members are not permitted to claim the costs of building insurance costs.

Removal Costs

3.24 Members can claim costs in relation to removing their personal belongings from their Edinburgh Accommodation only when they cease to be a Member and are ending their lease. Such costs would be met from the Winding Up Provision.

4. OVERNIGHT EXPENSES FOR ACCOMMODATION OUTSIDE EDINBURGH

4.1. A Member may be entitled to claim overnight expenses when he or she has been required to spend the night away from his or her main residence, or any other residence, in order to carry out his or her parliamentary duties. Any other residence is defined as any residential property (other than the

Member's main residence) which is owned by a Member and which that Member has regularly occupied as a residence.

Eligibility

4.2. A Member is entitled to the reimbursement of overnight accommodation expenses when the overnight accommodation is outside Edinburgh (but within the UK).

4.3. A Member is not entitled to the reimbursement of overnight expenses in connection with performance of parliamentary duties within the constituency or region from which the Member has been returned unless the Member has been returned from one of the following constituencies or regions:-

Constituencies

- Argyle and Bute ○ Caithness,
Sutherland and Ross ○
Galloway and West Dumfries ○
Inverness & Nairn ○ Skye,
Lochaber and Badenoch
- Perthshire North ○ Orkney
Islands
- Ettrick, Roxburgh and
Berwickshire ○ Shetland Islands
○ Aberdeenshire West
- Na h-Eileanan an Iar (Western
Isles)

Regions

- Highlands and Islands ○ Mid
Scotland and Fife ○ North East
Scotland
- South of Scotland

4.4. In the case only of Members returned either from the Cunninghame North constituency or from the West of Scotland Region, the Member is entitled only to reimbursement of overnight accommodation which is required for the performance of parliamentary duties on an island in the Cunninghame North constituency.

Expenses rates

4.5. A Member is eligible to claim the reimbursement of expenses under this provision for **overnight accommodation in the UK up to the agreed rate ([Schedule of Rates](#))**.

4.6. The rate should cover the costs of overnight accommodation, breakfast and evening meal together with any incidental expenditure to cover costs such as tea, coffee and newspapers. Alcohol costs will not be met unless taken with an evening meal and then only up to a maximum of £8 and within the overall overnight limit.

Travel abroad

4.7. Where a Member requires to stay overnight outside the UK in connection with the performance of parliamentary duties the Member must submit an application to the SPCB for access to this provision a month in advance, but no less than 2 weeks in advance, of the travel for the reimbursement of the costs. All applications must be submitted to and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis and any application should be made through the Allowances Office.

4.8. Where the SPCB has authorised the reimbursement of overnight accommodation for travel abroad, the actual overnight expenses incurred in travelling abroad will be reimbursed. A Member is eligible to claim the reimbursement of expenses under this provision for **overnight accommodation outside the UK up to the agreed rate ([Schedule of Rates](#))**.

4.9. The rate should cover the costs of overnight accommodation, breakfast and evening meal together with any incidental expenditure to cover costs such as tea, coffee and newspapers. Alcohol costs will not be met unless taken with an evening meal and then only up to a maximum of £8 and within the overall overnight limit.

4.10. Where travel outside the UK is undertaken all claims should be made in pounds sterling and where receipts are in another currency these will be reimbursed at the exchange rate on the date the expense was incurred.

Making Hotel Bookings

Using the Parliament's Hotel Booking Agents

4.11. Corporate Travel Management (CTM) act as the Parliament's hotel booking agents and as such will source and book hotel accommodation. They can be contacted on:-

Telephone – 01274 760 650

How to make a booking with CTM

4.12. Contact CTM quoting the following:-

- The Parliament's account number which is **SCOPAREDI**.
- The guests cost centre number and telephone number. CTM will keep these details on their files for future bookings. Details of dates and location required will be requested.
- Parliamentary email address

What happens next?

4.13. Payments of the hotel invoice will be required on departure unless the Allowances Office has been requested to prepay the accommodation.

Booking changes/cancellations

4.14. There may be conditions that apply to the hotel booking that affect whether the booking can be changed or cancelled once the booking has been confirmed. Members should ensure that they are aware of any conditions that apply. The Allowances Office will not be held responsible for any charges, amendments or cancellations of a booking.

4.15. If a booking requires to be changed or cancelled the member should advise CTM immediately, together with the Allowances Office if a prepayment has been made.

4.16. The Allowances Office will confirm that the appropriate changes have been made and of any associated cost implications.

Arranging pre-payment of Hotels outside Edinburgh

4.17. The Allowances Office can also pre-pay for overnight accommodation for Members and support staff directly. Having selected a hotel and made the booking, the Member or their support staff should email the Travel Team in the Allowances Office to request pre-payment for this, giving a minimum of two working days' notice. The Allowances Office will pay for the booking as per the information on the email and then confirm the payment has been made.

5. PROVISION FOR REIMBURSEMENT OF STAFF COSTS

General

5.1. The Staff Cost Provision (SCP) is the means by which Members can employ staff and be reimbursed for the associated costs. Staff related costs which may be claimed against this provision include:-

- Staff salaries.
- Overtime.
- Temporary staff cover costs.
- Redundancy costs.
- Staff commuting travel costs (taxed at source).

5.2. Members are reminded that there is no provision to pay performance awards under the Members' Expenses Scheme.

5.3 Staff should not undertake any significant party-political activity during any hours of work which are included within claims submitted under this provision.

5.4 A Member is entitled to the reimbursement of staff salary costs under the SCP subject to a fixed limit in any financial year. The fixed limit for each financial year can be found in the published [Schedule of Rates](#) within the [Members' Expenses Scheme](#).

5.5 Should the fixed limit be reached prior to the end of any given financial year then those costs which are above the limit are the personal liability and responsibility of the Member to meet. Members will be provided with monthly reports in relation to their SCP by the Pay and Pensions Office to help manage their budgets.

5.6 It is particularly important to manage budgets during an election year when the two parts of the year are pro-rated. Should a Member not be returned the personal liability for a Member applies to any spend up to and including the date of the election before all staff costs are moved over to the Staff Cost Winding Up provision.

5.7 Please note that no virements can be made to the Staff Cost Provision from other provisions.

5.8 Employer's National Insurance and Employer's pension contributions for all staff are met centrally out-with the Staff Cost Provision.

Staff Salaries

Payment of staff salaries

5.9 In accordance with paragraph 3.1.5 of the Reimbursement of Members' Expenses Scheme, the payment of all staff salaries will be the responsibility of the Member (or Members if staff are employed by a pool). However, the SPCB will provide a payroll service for Members, provided the Member has employed staff in accordance with the SPCB's approved policies, terms and conditions and provided that the Member's staff are employed in accordance with the pay ranges and job families approved by the SPCB. The SPCB will also make arrangements to pay all employers' pension contributions to the provider of the MSP Staff Group Pension plan on a monthly basis.

5.10 Staff salaries paid through the payroll will be paid monthly in arrears on the last working day of each month. Payment will be made automatically by BACS (Bankers Automated Clearing Services) to the individual's nominated bank account.

Terms and Conditions of employment

5.11 Paragraph 3.1.7 of the Reimbursement of Members' Expenses Scheme, entitles Members to claim staff costs if they employ staff on the terms and conditions of employment and within the job families and associated salary ranges approved by the SPCB.

5.12 A copy of the current terms and conditions of employment approved by the SPCB can be obtained by contacting the HR services team. The HR services team will also support Members to ensure suitable job descriptions are in place so that staff are paid equitably for equal work.

5.13 Members should be aware that in circumstances where a member of staff is employed on (1) terms and conditions which are not in accordance with those approved by the SPCB and/or (2) a salary outwith the approved pay ranges, they will not be entitled to reimbursement of staff salary costs but may, nonetheless, be bound to pay staff salaries where contractual commitments have been entered in to.

5.14 As employers, Member are legally required to provide each of their employees with a written statement of the main terms and conditions of employment (also known as the contract of employment) on or before the person's first day of work. To enable this a Member should provide the HR services team with suitable notice (at least one week) of the start date to provide a draft contract to the Member. In order to be eligible for the reimbursement of the cost of employing staff, Members should then provide the HR services team with a signed copy of that contract or statement within 2 weeks of that contract being issued to their employees.

Staff pooling arrangements

5.15 In accordance with paragraph 1.7.1 of the Reimbursement of Members' Expenses Scheme, Members who set up a pool to employ shared staff with one or more other Members must give notice to the SPCB of the setting up of the pool. Each pool requires that "Rules of Association" are drawn up, outlining how the pool is governed and setting out the roles and obligations of the Members employing staff through the pool. The HR services team will provide draft Rules of Association for signature by each employing Member. The Expenses Scheme requires that Rules of Association governing the operation of Pools be signed by applicable members before any claim for reimbursement for staff salaries can be met.

5.16 Members should be aware that they will be obliged to pay staff salaries in accordance with the provisions of contracts of employment, notwithstanding any delay in reimbursing a claim for staff salary costs in circumstances where a fully signed version of the Rules of Association for the Pool has not been provided to the SPCB.

5.17 Party resource centres must provide job descriptions to the HR services team before any claim under the Scheme can be met.

Notifying the SPCB of a new member of staff

5.18 When appointing a new member of staff, a Member is required to notify the SPCB. In order to do so, Members should complete the [MSP Staff New Start Notification form](#) prior to the staff member commencing employment. In order to enable the Member to meet their legal obligation to provide new staff members with a written statement of the main terms and conditions of employment on day one of their employment the [MSP Staff New Start Notification form](#) should be completed at least one week prior to the member of staff's employment start date.

5.19 The HR Services for Members team will then provide a contract of employment and arrange payment of salary. This form will also inform other relevant business areas, for example to arrange security passes and IT accounts. Completing the form before the individual starts will enable payroll to be set up in time for salaries being paid at the end of the first month.

5.20 Alternatively, Members have the option to use the HR recruitment system to recruit new staff which will automate the process for notifying the HR services team about a new start.

5.21 Where the employee is a close family member of another Member the relationship should be declared in the register of employment of close family

members of another member (see section 7 of the guidance for a definition of close family member).

5.22 Under the Reimbursement of Members' Expenses Scheme, Members cannot employ a close family member and claim reimbursement of those employment costs under the Scheme. If you are in any doubt, please contact your HR Services team for advice.

Notifying the SPCB of staff changes

5.23 Members should notify the HR services team of any changes affecting staff terms and conditions of employment using the [change of details form](#). Requests for payments such as for overtime should be made by contacting the Pay and Pensions Office. Any claims for overtime should be paid to staff within a timely manner of the overtime being incurred and no later than 4 months after this date.

5.24 Changes to personal information, for example, bank details and home address can be amended through the E-HR System.

5.25 Any overpayment arising as a consequence of late notification or notification not being received is the personal responsibility and liability of the Member or Members concerned.

Notifying the SPCB of staff leavers

5.26 Members should use the staff [leaver notification form](#) to notify the HR services team for Members team of any staff leavers. Completing this form will also inform other relevant business areas that your staff member will be leaving and on what date.

5.27 Any overpayment arising as a consequence of late notification or notification not being received is the personal responsibility and liability of the Member or Members concerned. Please note that this will impact on your budgets until such time as the monies are recovered or a repayment arrangement is agreed to.

National Insurance contributions

5.28 In addition to the basic salary costs, the SPCB will reimburse the cost of employer's National Insurance contributions. These costs will be met centrally out-with the staff cost provision.

Pension contributions

5.29 Contributions incurred by a Member as an employer under the Expenses Scheme will be met subject to a limit of 10% of the gross basic salary paid.

5.30 The SPCB on behalf of Members has appointed a preferred supplier to provide a Group Personal Pension (GPP) Scheme for Members' staff. The administration for the Scheme is provided by the Pay and Pensions Office. All eligible staff will be auto-enrolled into the Scheme from the first day of their employment or from the date they meet the auto enrolment qualifying criteria. If any staff choose not to join the GPP or to opt-out of it, the administration of employee's pension contribution will be the responsibility of the employing Member. In such circumstances, Members are advised to contact the Pay and Pensions Office who can provide further information. It is the Member's responsibility to ensure that any personal pension plan is a qualifying Scheme in line with the Pension Regulator's regulations.

Temporary Staff Cover

5.31 A Member can apply to the SPCB to employ a temporary member of staff to cover the absence of an employee. This might be to accommodate, for example, sick absence, paternity, maternity, adoption or shared parental leave or jury duty.

5.32 All applications must be submitted to the HR services team and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis. The SPCB may waive any of the above requirements under the rules of the Scheme, should circumstances arise. It is for the SPCB to determine which circumstances may require it.

5.33 If the SPCB agrees to reimburse these costs, then there will be no impact on the Member's SCP. The SPCB must be satisfied that in all the circumstances it was reasonable to employ temporary staff. In considering an application, the SPCB will take into account the following factors:-

- (a) The reason why the permanent or fixed term member of staff is absent from work; and
- (b) Whether the absent member of staff continues to receive a salary paid from the employing Member's SCP. The absent member of staff must have a valid contract of employment specifying paid sick or other leave terms and conditions as mentioned in 6.24 (a).

5.34 As part of the application to the SPCB, the Member must submit supporting medical certificates for periods of sick absence. Supporting documents which confirm the details of and reasons for other types of absence must be supplied, unless the SPCB deems this is not necessary. The decision to approve payment is within the discretion of the SPCB.

5.35 Where the SPCB approves reimbursement of temporary staff costs, it will generally be on the following basis:-

(a). The maximum entitlement will be based on the amount of the absent employee's salary. Where a member of staff is absent on half pay, 50% of the temporary staff cost will be met from the SCP. In the case of paid maternity leave, once this stops the cost of temporary staff will be met in full from the SCP.

(b). Absences for illness and maternity leave are treated completely separately for the purposes of this provision. This means that a Member who has a member of staff who has had maternity leave and unrelated sick absences would be able to apply to the SPCB for reimbursement of temporary staff costs for both periods of absence.

(c). When the SPCB approves reimbursement of temporary staff cover, the entitlement to reimbursement will take effect from the first date of absence of the member of staff through to the last day of absence.

(e). Maximum entitlement for maternity absence – generally the SPCB would not expect to approve applications beyond a maximum amount equivalent to 26 weeks paid maternity leave and a further 13 weeks paid at the statutory rate. However, any annual leave taken immediately following on from maternity leave will also be covered for the purposes of temporary staff cover.

(g). Repeat claims - the SPCB will consider more than one application for costs to meet a temporary staff cost in relation to an employee's absence on sick leave. Where the SPCB does not agree to meet the costs to cover for sickness absence the salary costs incurred in employing temporary staff cover will need to be met from the normal SCP. This is usually because the absent staff member will have reached their contractual limit for continued salary entitlement and the cost of replacement will no longer be additional to the normal salary cost.

Incidental and Ancillary Employment Costs

5.36 A Member may apply to the SPCB for reimbursement for the following items. This list is illustrative of the types of incidental costs that can be met

under the Scheme. All applications must be submitted to and agreed by the SPCB and each application will be considered on a case by case basis.

- **Child Care Vouchers** - The SPCB may meet the costs of accessing a childcare voucher Scheme to assist staff to meet the costs of childcare. Access and eligibility for such Schemes changed in 2018. Please contact the Pay and Pensions Office about your eligibility to childcare vouchers.
- **Occupational Health Services** - Members are reminded that the SPCB provides an occupational health service for Members and their staff. Part of this programme is to provide access to an occupational health nurse and doctor. Arrangements to have free work station assessments at Holyrood can be arranged through the HR Services for Members team. The SPCB could approve the cost of having an external work station assessment carried out in a local office under this provision.

Eye Examinations - The SPCB has determined that funds, up to a maximum of £50, will be made available to meet the cost of glasses required by Member's support staff to assist with VDU. To claim for these costs a form must be completed. This can be found here: ([Eye Examination Form](#)). These funds are available subject to:

- Expert/medical opinion is submitted confirming that the glasses are required for VDU use (on the above form); and
- The funds will only be made available to employees and not interns or volunteers.

Learning and Development

5.37 In addition to the MSPs' staff and management development programme which is met from a centralised budget, a Member may apply to the SPCB for fees incurred relating to the learning and development of a member of staff, volunteer or intern which supports the Member in the performance of their parliamentary duties (within the UK and includes the cost of travel and overnight accommodation). All applications must be submitted to and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis and any application should be made to the HR services team who have delegated authority to approve costs up to £500 per Member each year. Any applications above this will require consideration by the SPCB.

5.38 Separate central provision has been made for the running of MSP staff specific training and support including the travel and overnight costs

associated with attendance at such training. Details of claiming for travel costs are set out in [section 10](#).

5.39 Please contact the HR services team for further information about learning and development opportunities or have a look at the [managing your career intranet page](#).

Recruitment Advertising

5.40 A Member may apply for reimbursement of recruitment advertising costs, where the costs are reasonable and provide value for money, and where the post in question is to support the Member in carrying out their parliamentary duties. Applications should be made to the HR services team before any costs are incurred. The HR services team has delegated authority of £500 per Member for recruitment advertising. Any costs above this would need to be considered by the SPCB.

5.41 Members will wish to note that they can advertise for free using the SPCB's careers website (<https://careers.parliament.scot/>) and also use this system to manage the recruitment process online, from application to employment. Advice and support on recruitment and advertising can be sought from the HR services team.

6. REGISTRATION OF CLOSE FAMILY MEMBERS OF ANOTHER MEMBER

6.1. Section 3.7 of the Expenses Scheme provides that a Member who submits a claim in respect of the cost of employing a close family member of another member, whether individually or through a pool, must declare that relationship in a register.

6.2. The Scheme requires that any declaration should be in writing and the SPCB has agreed that the information to be included in the declaration shall be:

- The name of the employing Member or pool
- The name of the other member
- The name of the member of staff
- The relationship the Member has with the member of staff
- The employment position held by the member of staff
- The date the employment commenced

6.3. This information will be published in a register which will be publicly available. This register is entirely separate from the Register of Members'

Interests maintained by the clerks to the Standards, Procedures and Public Appointments Committee.

Close family relationships to be declared

6.4. Section 9 of the Expenses Scheme provides a definition of close family members and Members should therefore register the details of anyone who is employed by them and is related as a:

- (a) a spouse, civil partner or cohabiting partner of the Member; or
- (b) a parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece of the Member or of a person mentioned in subparagraph (a);

6.5. Members should register this information by emailing the HR services team.

6.6. When an employment relationship that is recorded in the register ends the Member should notify the HR services team in writing to enable the record to be removed from the published register. The previous version of the register will be held by the HR services team for a period of 12 months after the date employment ended.

6.7. Members should also notify the HR services team when an employee is no longer a close family member of another member (as described in [Relationships to be declared](#) above) but where the employment is continuing. The record will be removed from the published register. The previous version of the register will be held by the HR services team for a period of 12 months after the date the employee ceased to be a close family member of another member.

6.8. The register only applies to each current Session of the Parliament. On dissolution all entries are deleted and at the beginning of each new Session a new register is set up for both new and returning Members. Members will have 30 calendar days from the date of taking the oath or affirmation to register the employment of any close family members of another Member.

Publication of the register

6.9. The register is published on the Parliament's web site and will be updated at regular intervals to ensure that it is as accurate as is practically possible.

Failure to register

6.10. The Expenses Scheme provides that where a Member submits a claim for the salary costs or contractual employment costs of employing a close family member of another Member, whether individually or through a pool the Member must declare that relationship to the SPCB.

6.11. Where such a relationship is not declared the SPCB may investigate any claim where a claim for reimbursement of costs has been made. Where, following such an investigation, the SPCB finds that, there being a failure to declare such a relationship, a Member has submitted an improper claim, the SPCB may report this matter to the Standards, Procedures and Public Appointments Committee together with any recommendation for action. The Standards, Procedures and Public Appointments Committee may then recommend to Parliament that any of the Member's rights and privileges be withdrawn, including under the Expenses Scheme the removal of all or part of the Member's entitlement to reimbursement of expenses under the Scheme.

7. POOLING ARRANGEMENTS RELATING TO THE EMPLOYMENT OF STAFF

7.1. There are two distinct types of pooling arrangements, which are administered differently under the new Scheme.

Group pools

7.2. A group pool supports the party group as a whole and is an arrangement whereby Members contribute a set amount of money determined by the party to use as a group pool resource. It is a matter for each party group to determine the amount each member is required to contribute to the pool, but any contribution must come from the individual Member's staff provision. Notice must be given to the SPCB of the establishment of a group pool arrangement.

7.3. For a group pool, the total amount of money can be used to meet:-

- Staff salary costs.
- National Insurance and employers pension contributions.
- Redundancy costs.
- Any other incidental costs which arise from the operation of the pool.

7.4. In respect of the incidental costs these are not restricted to employment costs but can also cover any office costs such as equipment not centrally provided, newspaper subscriptions, staff travel, staff overnight expenses, training or research costs. All such costs should be met from the financial

limit set by the Group pool from individual contributions as the group pools have no entitlement to any other provision within the Reimbursement of Members' Expenses Scheme.

Individual Members' pooling arrangements

7.5. In accordance with paragraph 1.7.1 of the Reimbursement of Members' Expenses Scheme, Members who set up a pool to employ shared staff with one or more other members must give notice to the SPCB of the setting up of the pool. Details of a recommended legal framework for formalising this pooling arrangement can be provided by the HR services team.

7.6. Where more than one Member sets up an individual pool with another Member primarily to share staff in a parliamentary or local office, the costs associated with such an arrangement should be met from an individual Member's entitlement to the provisions in the new Scheme.

7.7. It is a matter for the Members of each of these individual pools to determine and advise the HR services team on how the costs are to be funded by the respective Members. For example, in terms of salary costs, if a member of staff is employed by 2 individual Members it is a matter for the Members to determine how much each will contribute to the salary costs from each Member's individual SCP.

7.8 Each pool requires that "Rules of Association" are drawn up, outlining how the pool is governed and setting out the roles and obligations of the Members employing staff through the pool. The HR services team will provide draft Rules of Association for signature by each employing Member.

8. OFFICE COSTS

Start-up Provision

8.1 A Member who does establish a local parliamentary office is entitled to reimbursement of any one-off office startup costs reasonably incurred within the first year of a new parliamentary session or following any by-election in establishing that office, in so far as support is not available from the SPCB by way of central provision. Further details about what is available centrally can be found [here](#).

8.2 Startup costs include, but are not limited to: -

- a) Reasonable remedial work to ensure the premises are suitable as an office for example carpeting the office or creating an accessible meeting space;

- b) Solicitors fees for negotiating the office lease and other legal costs such as recoding of the lease or an application for a change of use of the premises;
- c) One off installation costs e.g. for phone lines
- d) Survey costs; and
- e) Signage costs.

8.3 Members will wish to note that Capital works, that is works that are considered as major renovations or long-term improvements that the landlord would benefit from at the end of the lease, are not permitted under the Scheme.

8.4 Members are permitted to undertake such works only if a reciprocal agreement is made in terms of reduced rent liability over a period within the lease or as an overall reduction in the cost of the full lease to take account of any such works.

8.5 Members should seek advice from the Allowances Office prior to proceeding with any such works.

8.6 Members should ensure that they obtain a minimum of three quotes for any remedial or other work costing over £2,000 that is required to ensure the premises are suitable as an office. These quotes should be retained for audit purposes.

8.7 A Member is entitled to reimbursement of one-off start-up office costs subject to the limit specified in [the Schedule of Rates](#).

8.8 Regional Members will receive a proportionate amount equivalent to the calculations used for the Office Cost Provision.

Office Cost Provision

8.9 The purpose of the office costs provision is to reimburse Members for costs associated with the running of their local offices where central support and resources are not available. In terms of paragraph 4.3.1 of the Reimbursement of Members' Expenses Scheme, a local office is required to be located in the constituency/region from which a member is returned.

8.10 A local office cannot be used for party political activities of any kind.

Eligible expenses

8.11 Costs that may be claimed against this provision include, but are not limited to:-

- (a) The cost of running a local parliamentary office, including the leasing of the office itself, utility, decoration, repair, factoring and insurance costs;
- (b) The purchase or lease of office furniture or equipment (including IT or photocopying equipment which cannot be provided centrally) or the purchase of office supplies (excluding stationery required solely for engaging with constituents, which will be met from the Engagement Provision), Legal fees, consultancy costs, annual subscriptions and professional charges;
- (c) The cost of telecommunications, excluding those mobile telecommunication costs which are met centrally;
- (d) The cost of overnight accommodation for a member of staff, a volunteer or intern when the member of staff, volunteer or intern is required to accompany a Member for the purpose of assisting the member in the performance of parliamentary duties;
- (e) The fees for a member attending a seminar or conference; and
- (f) Any other costs which are ancillary to those specified above.

8.12 As mentioned in paragraph 8.3 Capital works are not permitted under the Scheme unless a reciprocal agreement is in place with the landlord.

8.13 A [telephone registration form](#) is required for each telecommunications account that is to be paid under the Members' Expenses Scheme.

Financial Provision

8.14 Constituency Members are eligible for the full office costs provision each financial year.

8.15 Details of provision limits are listed on the Members Expenses web page: <https://www.parliament.scot/msps/members-expenses>

8.16 This limit is the same for Regional Members who are returned as the only Regional Member in that region for a political party or where a Regional Member is not aligned to any political party.

8.17 Where more than one Member from the same political party is returned in a particular region, each Member's entitlement may be less than the full provision in any given financial year.

8.18 The level of office costs provision for such a Regional Member is calculated in accordance with the formula set out as follows:

Number of Regional Members	Percentage of Limit on Office Costs Applicable to a Single Regional Member	
	One Office in the Region (limit per member)	Two Offices in the Region (limit per member)
2	60%	100%
3	47%	80%
4	40%	65%
5	36%	56%

8.19 For example:

Where there are 3 Regional Members who are returned from the same political party and who share one office in the region, the provision is calculated as follows:

Office Cost provision amount x 47% per Member in 2021/22 for a full year this would equate to £16,775 * 47% = £7,884.

8.20 In the first year of setting up a local office, the Office Cost Provision will be pro-rated from the date the Member enters the office until the end of that financial year and thereafter will be the entitlement per annum as detailed above.

8.21 Members shall be able to vary the limit of the Office Cost Provision up or down to a maximum limit of £5k each financial year, subject to the overall combined limit for the Engagement and Office Cost Provisions remaining within the overall set limit for the two provisions.

[Additional regional offices](#)

8.22 Where more than one Regional Member is returned from a registered political party's regional list in any of the following regions: Highlands & Islands; North East Scotland; South Scotland; West Scotland or Mid Scotland and Fife, the Members can apply to the SPCB to run one additional office in the region.

8.23 Any such joint application should be made through the Allowances Office and will require the agreement of all the Members concerned.

8.24 Where additional regional offices are approved by the SPCB, costs for both offices will require a shared cost agreement and all Members must contribute to both offices in equal proportions.

Additional resources

8.25 Where the costs of acquiring a local office are higher than in other parts of Scotland due to variations in the local market for accommodation costs, a Member may apply to the SPCB, through the Allowances Office, to have his or her entitlement increased. All applications must be agreed by the SPCB **before** any costs are incurred and each application will be considered on a case by case basis.

8.26 Any increase authorised by the SPCB will be no greater than £2,500 per annum.

8.27 In making an application to the SPCB, a Member is required to set out clearly all the relevant factors and provide sufficient information that shows a local office agreement cannot be entered into because of local market costs.

Office lease/licence agreements

8.28 When entering into a lease/licence agreement Members should bear in mind that they are only eligible for reimbursement of expenses while they are a Member and this should be taken into account when agreeing the length of the lease period.

8.29 A lease is a private contract between a member and their landlord. Members therefore will be personally liable for any contractual commitments, which require to be met when they cease to be a Member that cannot be met from within the Winding Up provision limit.

8.30 A checklist, to help in the process of setting up a new lease agreement and terminating your current lease has been produced. This is attached as [Annex A](#).

8.31 A Member who enters into a lease/licence agreement in respect of his or her local office is required to submit a copy of the signed written agreement to the Allowances Office to enable payments to be made. The lease/licence agreement should provide details of the lease/licence period together with the level of rent/charges to be paid, to whom payments should be made and the date payments are due.

8.32 A Member is not entitled to reimbursement of costs in respect of a local office if the Member leases office premises from or sub-lets any part of office premises to a close family member or connected person.

8.33 For the purposes of the Scheme, a close family member is defined as a spouse, civil partner or co-habiting partner of the Member or a parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece of the Member or his/ her spouse/ partner. A connected person is a business partner, business associate of the Member or any organisation (other than a political party) in which the Member or a close family Member has an interest.

Leasing Arrangements

8.34 Leasing/ sub-letting from or to a party-political organisation is not permitted.

Sharing with a Member of Parliament (MP)

8.35 A Member is entitled to reimbursement of office costs in respect of a local parliamentary office which is shared with a Member of the House of Commons ("MP"), but only where the Member has entered into a written agreement with the MP as to the apportionment of costs and the terms of the agreement have been approved by the SPCB.

8.36 Section 2.21 ([Payment of shared office running costs](#)) details how invoices can be paid under such an arrangement.

8.37 It is strongly recommended that Members obtain an independent assessment of rent/charges levied. It is also recommended that a similar assessment be obtained where the landlord proposes a rent/charge increase. Where any such assessment is obtained a copy of this should be submitted to the Allowances Office. Any costs incurred in obtaining an assessment can be met from the Scheme.

8.38 The SPCB has an agreed [policy on MSP Office Signage](#). All Office signage must be in line with this policy and Member must have any proposed signage pre-approved in order for the costs to be met from the Members' Expenses Scheme. For more information please contact corporateidentity@parliament.scot

Office sub-lets

8.39 Members are required to advise the Allowances Office if they sub-let any part of their local office to a third party (other than under the arrangements above) and to provide the Allowances Office with a copy of the lease/rental agreement.

8.40 Again, it is strongly recommended that a Member obtain an independent assessment of the rent/charges that are levied. Any office lease/rental payments made by the Allowances Office on behalf of the Member will be appropriately reduced to take account of the income generated by the sub-let.

Members who do not establish and run local parliamentary offices

8.41 A Member may decide not to set up and run a local parliamentary office within the constituency or region from which the Member was returned or may decide to use an office in the Parliament as a local parliamentary office.

8.42 In these circumstances, the Member is entitled to the reimbursement of office costs up to a maximum amount of 50% of the limit on entitlement to reimbursement which would otherwise be applicable to that Member.

Working from home

8.43 Members who do not set up a local office but work solely from home are not entitled to the reimbursement of any office costs of using their home as a local office.

8.44 However, it is recognised that Members do have to work from home in preparing for parliamentary business or contacting constituents. In such circumstances Members are entitled to reimbursement of any telecommunication costs incurred at home in the performance of parliamentary duties. Such costs will be met from the Office Cost Provision.

Mobile Devices and Phones

8.45 Members are entitled to 4 mobile devices provided and funded by BIT, including 2 mobile phone numbers.

8.46 Items beyond the 4 mobile devices which are funded through the Members' Expenses Scheme can still be obtained through the Parliament corporate contract. Members can use this contract to obtain a mobile phone and any required accessories. Details of the models of phones available and prices can be obtained from the BIT engagement desk in the Holyrood campus or requested via emailing the ITHelpdesk@parliament.scot.

8.47 For further information on the service provided by BIT, such as help in setting up your local office and broadband as well as casework systems and cyber security, you can access the Members' Services catalogue.

<https://archive2021.parliament.scot/intranet/98243.aspx>

9. ENGAGEMENT COSTS

9.1 A member is entitled to reimbursement of costs reasonably incurred in engaging with their constituents in the performance of the members' parliamentary duties.

9.2 A Member is entitled to reimbursement of engagement costs subject to the limit in each financial year specified in the [Schedule of Rates](#). Members shall be able to vary the limit of the Engagement Provision up or down to a maximum limit of £5k each financial year, subject to the overall combined limit for the Engagement and Office Cost Provisions remaining within the overall set limit for the two provisions.

9.3 Members may only vary the maximum limits at set points each financial year as determined by the SPCB. For advice on this please contact the Allowances Office.

9.4 Engagement costs relate to the actual costs incurred by Members in engaging with their constituents and include, but are not limited to:-

- a) business meeting expenses
- b) postage and mailing costs
- c) all advertising costs, including print and social media adverts
- d) Website costs
- e) hiring of surgery spaces
- f) printing and distribution of publications such as posters, newsletters and annual reports etc and
- g) Stationery for use in communication with constituents (where not provided for centrally, more information on which can be found [here](#)).

9.5 Members are responsible for ensuring that any parliamentary funded publications claimed for under the Scheme meet the requirements of the Publications Policy ([SPCB's Policy on Members' Publications](#)). The Allowances Office can advise and provide feedback on draft publications, however, ultimately it is the responsibility of the Member to ensure the policy is met. Where advice is sought publications must be sent allowing at least two working days' notice for review.

Business Meeting Costs

9.6 Members should ensure that the costs of business meeting refreshments and snacks are reasonable. Reasonable refreshments would include tea, coffee and biscuits or a light sandwich lunch and juice or water.

9.7 In order for a Member to claim for Business Meeting Expenses they need to fulfil the following criteria:

- The Member needs to host the meeting/event personally i.e. make all arrangements, decide on invitation list and send out invites.
- Constituents need to be present and it must relate to Parliamentary and/or Constituency/Regional business.
- If it is an internal meeting then the costs of the catering should be arranged by Sodexo and it will be included in the monthly consolidated Sodexo invoices and re-charged to the Members cost centre accordingly.

9.8 There is **no** provision to meet the costs of meetings or events if the meeting/event is being organised by an outside organisation who is deciding on the invitation list and sending out the invites with the Member merely sponsoring the event.

9.9 All personal costs and alcoholic drinks relating to business meetings must be met personally by the Member.

9.10 Members can only claim for the costs of Tea and Coffee in relation to Cross-Party Groups if constituents are present.

Annual Reports, Newsletters, Surveys and Other Publications

9.11 The Parliament has a centrally managed printing contract which Members can use to arrange the printing of publications such as posters, flyers, newsletters and annual reports. The costs of these will be met from the Engagement Provision. The Facilities Management Team manage this contract and will be happy to provide support for Members who wish to use this.

9.12 Members who choose to arrange for printing through external suppliers should arrange for this to be paid in the usual way, either by submitting and invoice or paying for this themselves and claiming through their expenses.

Postage Costs

9.13 Members may purchase stamps for use in issuing parliamentary related correspondence. Stamps can be purchased through the Facilities Management Mailroom.

9.14 If purchasing stamps through Facilities Management in bulk, all stamps must always be securely stored .

9.15 In any election year bulk purchase of stamps will be limited within the final 3 months to 2000 2nd class and 1000 1st class unless a valid reason is given. Any unused stamps should be returned to Facilities Management where they will be put back in stock wherever possible.

Pre-Paid Envelopes

9.16 Parliamentary pre-paid envelopes can be ordered through the Parliament's printing supplier and are for use in the Local Office only. The cost of these can be met from the Engagement Provision so long as they are used for the following examples, which are illustrative but not exhaustive:

- Responding to correspondence received by a Member which relates to parliamentary or constituency matters
- Correspondence with Government departments, Non-Departmental Public Bodies, public bodies, local government and other Parliaments/Assemblies on parliamentary matters
- Correspondence with Members or staff on parliamentary matters.
- Updating individuals or groups on an on-going basis in relation to matters they have previously raised with the Member
- Informing constituents in areas where there has been a specific problem of developments in relation to that problem
- Annual reports
- Regular reports, contact leaflets or newsletters
- Targeted correspondence relating to issues of importance locally, including:
 - Circulars
 - Questionnaires or surveys
 - Petitions
- Freepost facilities (non-prepaid envelopes only)
- Calendars (but not covering any year in which a Scottish parliamentary general election is to be held)
- The postage costs only for Christmas cards sent in an official parliamentary capacity

9.17 Parliamentary stationery **must not** be used for the following:

- Party political activities
- Communications of a non-parliamentary or commercial nature

- Advocating membership of a political party, supporting the return of a person to a public office
- Fundraising of any kind
- Birthday or greeting cards or other festive messages
- Petitions, surveys or questionnaires associated with national political campaigning or local elections

9.18 Whilst Members must ensure that circulated publications are not distributed outside of their electoral area, it is recognised that in using Royal Mail to deliver publications there is a risk some could be issued out with the Member's electoral area due to the delivery by postcode method used. Whilst Members should do all they can to avoid this if possible, should it be uneconomical or inefficient to have publications delivered in another manner some flexibility may be considered by the SPCB. Any Member finding themselves in this circumstance should contact the Allowances Office for advice prior to any distribution.

Stationery provided centrally

9.19 The Scottish Parliament has a contract with a stationery supplier to provide general stationery and paper for use in both local offices and Parliament accommodation.

9.20 The costs of some agreed items are borne centrally, rather than being charged against the Members' Provisions, however, individual Member's spend on the items will continue to be monitored by the SPCB. As per the Code of Conduct for Members, stationery must only be used for parliamentary duties and must not be used for any other purpose, including party political purposes.

9.21 Below is an indicative list of what can be ordered and paid for centrally.

General Stationery

- Writing materials;
- Files, folders e.g. ring binders, polythene pockets, box files;
- Envelopes;
- Diaries, planners and calendars;
- Small desktop furniture (letter trays, desk tidies etc);
- Other stationery items (staplers, paperclips, adhesives, labels, ink stamps etc

Office Paper

- White copier paper;
- Coloured copier paper.

9.22 Members should note that not all items listed on the stationery supplier's website/catalogue will be met from the central budget and are advised to contact the FM Helpdesk if they are unsure of the classification of an item.

Stationery not provided centrally

9.23 Items not included in the categories above can still be purchased; however, the cost of these items will be met from either the Office Cost or Engagement Provision, depending on the purpose of the item. These costs will be re-charged on a monthly basis through the Allowances Office to the Member's cost centre so that it shows against spend and reports.

9.24 Further information about how to place an order with the Parliament's stationery supplier is available on the [general stationery information](#) page on the Parliament's website.

10. TRAVEL

Sustainability

10.1 Members and their staff are required to consider the need to travel and alternative options such as using video or telephone conferencing. If travel is required, members should consider the sustainability of any travel undertaken, opting for walking, cycling and using public transport when possible.

Economy

10.2 Members and their staff are required to exercise due economy whenever possible when travelling by any mode of transport.

10.3 This can be aided by use of concessionary and discounted fares. Members and their staff may also consider whether a season ticket offers savings to the public purse. A season ticket can be more effective when there are three or more return journeys undertaken in a week.

10.4 Please note the Allowances Office will not reimburse the cost of a season ticket, however if a claimant has one that provides them with a discount they would be expected to make use of it and claim the discounted value back.

Members' Travel

10.5 A Member is entitled to claim for the reimbursement of the cost of travel undertaken in the performance of parliamentary duties within the UK and subject to SPCB approval out-with the UK.

10.6 The cost of travel is the actual cost of any travel ticket purchased or a fare paid for a journey made by public transport or, if travelling by car, motor bike or bicycle an amount per mile in line with the Income Tax (Earnings and Pensions) Act 2003. The limits are listed on the [Allowances Rates Reference Card](#).

10.7 Travel undertaken in the performance of parliamentary duties may include journeys between any places at which parliamentary duties are performed and a Member's residence or overnight accommodation.

10.8 If a Member has his or her rent reimbursed as accommodation costs in Edinburgh, and where the property is situated outside the boundary of the City of Edinburgh, the Member is not entitled to reimbursement of the cost of travel between that property and the Parliament.

10.9 Details on how to claim for travel costs are set out in [individual claims](#).

10.10 Should a Member wish to claim for the reimbursement of travel costs undertaken in the performance of parliamentary duties outside the United Kingdom they should apply to the SPCB in advance. Any application should be submitted to the Allowances Office timeously and at least 4 weeks in advance of the proposed travel.

10.11 For any travel relating to committee business, you should contact your Clerk for further instructions as they are responsible for arranging any travel required.

Staff travel

10.12 A Member is entitled to reimbursement of the cost of travel within the UK undertaken by a member of staff, volunteer or intern in support of the Member's parliamentary duties.

10.13 Details on how to claim for travel costs are set out in [individual claims](#).

Travel arrangements made through the travel desk

10.14 The Travel Desk is located within the Allowances Office in TG.01 and operates between the hours of 10:00am and 4.00pm Monday to Thursday and 10am to 3pm Friday. Please note that recess opening times may vary. The following services are provided:

- Booking and payment of all travel tickets for Members and Members staff.
- Advice on how to complete a travel and expenses claim on the travel and expenses system.
- Advice on valid travel expenses.
- Advice on the various ways travel tickets and hotel accommodation can be booked and paid for.

10.15 When arranging the booking and payment of tickets through the Travel Desk you will need to submit an authorised ticket request by email stating:

- Name of the traveller(s)
- Mode of transport
- Travel date and time
- Departure and arrival point
- Whether the tickets are required to carry out parliamentary/constituency business
- Whether the traveller has a railcard which would allow booking of discounted tickets.

10.16 On receipt of this information you will be notified of the terms and conditions applicable to the ticket requested. If the terms and pricing of the fare are acceptable to you the tickets will be purchased.

10.17 The Travel Desk can be contacted on 0131 348 6447 or by e-mailing TravelEnquiries@parliament.scot **Please note** due to the Covid-19 outbreak, staff are working from home to support you and can be reached by email as above or on Team.

10.18 If you are submitting a request for a travel ticket, please ensure your email has been sent from the Member or Authorised Signatory directly, advising that they are happy to authorise the costs of your ticket. (Authorised signatories cannot authorise their own ticket). We will acknowledge this as authorisation as we are not able to have a paper copy during this time. This information is required for audit and publication purposes.

[Air travel](#)

10.19 Economy class should be used for all flights that are less than 5 hours continuous flying and that are not intercontinental. Business class may only

be used if economy class is unavailable for the required journey or if a business class fare is available more cheaply than an economy fare.

10.20 Business class may be used for flights with a duration longer than 5 hours continuous flying on intercontinental flights.

10.21 Any air miles accrued by Members or staff as a result of travelling on parliamentary business must be offset against any future travel undertaken on parliamentary business and cannot be used personally.

Taxi travel

10.22 Whilst taxi costs incurred will be reimbursed Members are reminded that taxis should **only** be used for reasons of urgency or where the use of public transport is not reasonably practicable.

10.23 The Parliament has a contract with a local taxi company, Central Taxis, for the use of taxis within the Edinburgh area. If a Member requires to travel by taxi outside the Edinburgh area local taxi companies can be used.

10.24 The SPCB has determined that written justification should accompany any claim where the cost of the fare is in excess of £20.

Car and Boat Hire

10.23 In exceptional circumstances, and with advance approval of the SPCB, the cost of hiring a car and the associated petrol costs or the cost of hiring a boat will be reimbursed. If a Member identifies that they have a need to hire a car or boat, they should submit a request for the approval of the SPCB through the Allowances Office in advance of any hire agreement being made with the following information:

- Dates of car hire
- Purpose of car hire
- Cost of car hire
- Any other relevant information which may help determine approval

10.25 For more information on how to arrange car and boat hire please see Additional Information and FAQs.

11. ADDITIONAL AND EXCEPTIONAL EXPENSES

Interpretation, translation and similar costs

11.1 Provision of interpretation, translation and other communication support services can assist Members in meeting their parliamentary duties and communicating with members of the public.

11.2 Under the Equality Act 2010 Members are required to ensure protected groups are able to access services equally and do not experience discrimination. The Equality Act 2010 legally protects people from discrimination in the workplace and in wider society. The Act protects groups from discriminations relating to: age, being or becoming a transsexual person, being married or in a civil partnership, being pregnant or having a child, disability, race including colour, nationality, ethnic or national origin, religion, belief or lack of religion/belief, sex, sexual orientation. Members should seek to promote equality of opportunity for all protected groups.

11.3 To assist Members in meeting these duties provision is made in the Scheme for meeting interpretation, translation and similar costs incurred. A Member may apply to the SPCB for the reimbursement of any expenses incurred in respect of:-

- Engaging an interpreter for a language other than English or engaging a British (or other) Sign Language (BSL) interpreter who in either case is required for a meeting with members of the public.
- Translation services required for correspondence with members of the public including provision of materials in other languages and formats. Such formats could include but are not limited to Braille, Easy Read, BSL DVD's, audio and large print.
- Translation services required for the inclusion of text in other languages in parliamentary business such as motions or parliamentary questions or in parliamentary funded publications such as annual reports, newsletters, surveys, signage etc.
- Any other communication support services required to facilitate equal access to Members for disabled people.

11.4 As much advance notice as possible should be given to enable the SPCB to consider each application. All applications must be submitted to the Allowances Office and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis.

11.5 A Member may arrange such translation, interpretation and communication support services him or herself. In respect of British Sign Language and other communication support, for example, lip speakers, DeafBlind communicators and Speech to Text Reporters, such services can be arranged through the Parliament. Interpreting and

translation in other languages can also be arranged through the Parliament.

11.6 Any member wishing to make use of such services should contact Public Information and Publications (ext. 85000) for guidance. Public Information and Publications can also provide guidance in relation to arranging Braille, audio and other format translation/transcription services.

11.7 Additionally, the SPCB has a statutory Gaelic language plan under the Gaelic Language (Scotland) Act 2005 which commits the SPCB to treating Gaelic and English on a basis of equal respect. The plan aims both to provide services for Gaelic speakers and to raise the profile of the language. Provision is made in the Scheme for meeting interpretation, translation and similar costs incurred including correspondence, questions, motions, posters, signage, public meetings and newsletters.

11.8 More details as to how to arrange Gaelic translations, along with simple written and spoken Gaelic phrases and stock phrases for publications can be found at <https://www.parliament.scot/Get-involved/gaelic> and more info is also available from the Gaelic Officers.

11.9 Other costs in relation to meeting specific duties under the Equality Act 2010, such as making reasonable adjustments to support a disabled person in carrying out their day to day duties may be met on application to the SPCB from the Disability Provision

Exceptional expenses

11.10 A Member may apply to the SPCB through the Allowances Office for the reimbursement of any exceptional expenses to be incurred by that Member in connection with the performance of parliamentary duties.

11.11 A Member or their nominated representative, may apply to the SPCB for reimbursement of the additional cost of employing or otherwise engaging a temporary member of staff in relation to the long-term absence of a Member which is likely to impact on the performance of the members' parliamentary duties.

11.12 A Member should not incur any costs until the agreement of the SPCB has been obtained.

11.13 There is no prescriptive list of what is covered under this provision and the SPCB will consider all applications on a case by case basis. In making any application, the Member must provide as much information as possible about the service required and the costs of such services together with a brief

statement of the benefits to the Member. Any application should be made to the Allowances Office.

11.14 These provisions are sufficiently broad to provide the SPCB with the flexibility to consider applications for issues not covered by the new Scheme. Examples of issues that could be considered by the SPCB under this provision could include:

- Legal advice on employment practice and other employment related issues such as the possible payment of any excess in line with the rules of the Employment Indemnity Insurance.
- Any office costs entered into contractually under the existing Scheme and which under the new Scheme the Member may have insufficient funds to meet.

12. DISABILITY PROVISION

12.1 The Equality Act (2010) legally protects people from discrimination in the workplace and in wider society. The Act requires Members to effectively promote disability equality and eliminate discrimination against disabled people. This means that Members are responsible for ensuring that:

- disabled staff are supported in the workplace and;
- disabled constituents can fully access the services offered by the Member.

12.2 In doing this, the Member should anticipate the needs of disabled people in order to remove any barriers that might place a disabled person at a disadvantage. Such barriers are not always necessarily physical barriers.

12.3 As it is unlawful to treat a disabled person less favourably because of their disability, Members are required to make reasonable adjustments to their services and premises to provide the necessary support for any disabled member of staff working for the Member. A Disability Provision has been made available for Members to use in assisting them to meet these duties.

12.4 In addition, the provision can be used to support any disabled Member to fulfil their duties and to provide them with the necessary support to enable them to effectively carry out their parliamentary duties in representing their constituents.

12.5 On application to the SPCB the Disability provision may be used for:-

- Supporting Disabled Members - Providing resources to a disabled Member to enable them to fully undertake his or her role as an MSP. The adjustments may include but are not limited to: the provision of additional personal assistance to attend meetings, external events, etc out-with the working hours; employing a reader; employing a driver; purchase of assistive technologies such as screen readers, speech to text software; or magnification software; purchase of mobility scooters; adapted telephone technology, adapted communications technology; or for adjustments made to the local office as required, for example the addition of a ramp for wheelchair users.
- Supporting Members' staff – the adjustments as for Members apply.
- Disabled Constituents - facilitate meeting in accessible environment; provide alternative formats; provide language interpretation including BSL; additional casework support; accessibility of website design; and access audits to establish what adjustments may be required.

12.6 In selecting premises for a local parliamentary office a Member **must** ensure that the premises are accessible for disabled people. If premises are not accessible Member may, apply to the SPCB for reimbursement of expenses to make those premises accessible in respect of:-

- a. Making adjustments to the office or employment provision to accommodate a disabled member of staff and/or facilitating access for disabled members of the public.
- b. Providing equipment and/or parking spaces for disabled people.
- c. Facilitating meetings involving disabled people by hiring (on an occasional basis) alternative office and meeting premises. Any other costs such as provision of communication support should be met from the Additional Expenses provision.

Applications

12.7 Members are required to apply to the SPCB for access to this provision. All applications must be submitted to and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis and should be made through the Allowances Office. To enable the SPCB to make an informed decision in relation to any application Members should provide the following information as appropriate:-

- Details of the adjustments/purchases proposed.

- Details of the access issues that a Member or their office is planning to address by making the proposed adjustments/purchases. It is recognised the Member may not wish to disclose the specifics of their disability and will not be required to do so.
- Details of any financial assistance available from other parties to meet the cost of the adjustment/purchase proposed (for example from covenants, landlords and the Access to Work Scheme etc).
- Details of the access that the Members is intending to address and highlight what the improvements are.

12.8 Where any improvements are proposed the SPCB will look to the landlord to meet the costs in full or make a contribution given the long-term benefits to them of improving the accessibility of the office space. Members are expected to have discussed such improvements with their landlord.

12.9 The SPCB has delegated approval for applications under £500 to the Head of Allowances, any application above that amount will be considered by the SPCB.

12.10 Architect's fees which are directly associated with making particular adjustments to a Member's local office to improve access for disabled people (for example fees related to obtaining designs for an access ramp or widen a hallway) may be considered by the SPCB to be met from this provision provided the costs are reasonable. This would also apply to the costs of procuring a professional access audit. The access audit is the responsibility of the Member. Access audits can help to identify barriers and the changes needed to remove or overcome them. Such barriers are not necessarily just about physical access.

12.11 Support can be provided, and expert advice can be obtained from the People and Culture Office on any matters related to disability and making reasonable adjustments.

13. WINDING UP

13.1. The Winding up provision applies when a person ceases to be a Member of the Parliament for any reason.

13.2. The provision provides for the reimbursement of staff costs and office costs associated with the winding up of a former Member's duties.

13.3. All costs incurred before the date the individual ceased to be a Member will be charged to the expenses provision available to the Member at the time the cost was incurred, subject to resources being available. Each provision

will be pro-rated from the start of the financial year to the date they cease to be a Member.

13.4. All costs incurred after the date the former Member ceases to be a Member will be met from the Winding up provision subject to funds being available. All such claims will require to be submitted within 6 months of the former Member ceasing to be a member and if this is not possible within a time period as the SPCB allows.

Staff Costs

13.5. A former Member remains entitled to reimbursement of staff salary costs, employer's National Insurance contributions and employer's pension contributions, as provided for in the Staff Costs provisions, in order to retain the services of staff for the purposes of the winding up of the former Member's office for a maximum of three months after the date on which the former Member ceased to be a Member.

13.6. Members in this situation are advised to contact the HR services team as soon as possible for advice on these matters.

Staff Redundancy

13.7. Where a former Member dismisses an employee by reason of redundancy, the former Member is entitled to reimbursement of any redundancy payment payable to the employee only if the SPCB is satisfied that certain conditions have been met. These are that:

- (a) The former Member was entitled to receive reimbursement of salary costs in respect of the employee concerned at the date of dismissal;
- (b) The employee was in fact dismissed by reason of redundancy;
- (c) The former Member was under a legal obligation to make the payment; and
- (d) Where, under the terms of the contract between the former Member and the employee, the employee's entitlement to a redundancy payment exceeds the employee's statutory entitlement, the contractual provision was reasonable in all the circumstances.

13.8. Any payment approved by the SPCB under this section met centrally.

Office, Accommodation and Associated Costs

13.9. A former Member is entitled to reimbursement of the costs reasonably incurred in the closing down of a local parliamentary office. These costs are subject to a limit equivalent to one third of the maximum entitlement to reimbursement of office costs.

13.10. Such costs can be used for example for:

- Disconnection of office telephones.
- Removal of office signage.
- Removal of all website references to status as an MSP and Scottish Parliament logo as applicable.
- Meeting all contractual/lease liabilities
- Costs associated with winding up residential accommodation in Edinburgh (where a Member has been entitled to this under the Edinburgh Accommodation Provision)
- Travel costs incurred during the winding up period.

13.11 In winding up an office Members may have lease obligations to fulfil in terms of remedial/dilapidation works to return the office to an acceptable level for future occupation. This could include carrying out small repairs, replacing carpets, removing signage or decorating. On occasion this will be organised by the landlord. In these circumstances if the costs of these lease obligations equate to more than £5k then a survey is required to ensure that any estimate provided by the landlord is reasonable before any costs can be met from the Scheme. The cost of having a survey carried out will be met from the winding up provision. Members are required to submit a copy of the survey report to the Allowances Office for audit purposes.

Members leaving their party or whose status changes

13.12 On occasion the circumstances of Members will change which will mean they may need to close their local office. In the following circumstances Members in this position will be able to access the winding up provision to close their local office. The circumstances are limited to the following:

- Where a Member leaves a party and shares with another party Member but is required to leave that office;
- Where a Member changes status from a constituency Member to a Regional Member or vice versa at a general election or by-election and due to that change is required to close their current local office.

Time Limit for Submission of Claims

13.13. A former Member must submit any claims under this provision within six months from the date on which the former Member ceased to be a Member, or, if that is not possible, the former Member should apply to the SPCB through the Allowances Office setting out the reasons for not meeting this time limit and seeking an extension of time.

14. MEMBERS AND TAXATION

14.1. Members of the Parliament are subject to UK tax in the normal way and are responsible for the completion of tax returns and for supplying information required by HM Revenue & Customs (HMRC).

14.2. The Allowances Office will provide information to Members and HMRC, in the form of a P11D, in respect of personal expenses reimbursed to a Member.

P11Ds

14.3. The P11D will be issued to Members in July at the same time as the return is forwarded to HMRC.

Office Cost Provision

14.4. The Office Cost Provision is taxable. The Allowances Office will include details of expenditure met from this provision on Members' P11Ds. Tax will not be deducted by the Allowances Office in respect of any items that are purchased from this provision.

14.5. Members should note that there are separate rules governing the payment of the Office Cost Provision by the Allowances Office and what is allowable under income tax law. A Member may, therefore, find an item of expenditure allowed by the Allowances Office will not qualify for tax relief and as such will be subject to tax. Capital items purchased using the Office Cost Provision will be treated in accordance with the rules covering the acquisition of capital assets.

14.6. In the event of the theft or loss of an item, the purchase of which resulted in a personal tax liability being incurred, HMRC should be advised accordingly to enable the necessary adjustments to that liability to be made.

Members' Travel

14.7. For taxation purposes travel undertaken by Members falls into two categories:

- Travel on Parliamentary business; or
- Private Travel (including ordinary commuting).

14.8. The following examples show how the rules work in practice.

MSPs who have homes in their constituency/region or within 20 miles of the boundary

Journey	Nature	Taxable?
Main home or secondary home, the locations of which fall into this category, to Local Office and return	Private	Yes
Main home or secondary home, the locations of which fall into this category, to 2 nd Local Office if applicable	Business	No
Main home or secondary home, the locations of which fall into this category, to another place within the constituency/region which is not the local office but is a journey on parliamentary/constituency business and return	Business	No
Main home or secondary home, the locations of which fall into this category, to Parliament and return	Business	No
Main home or secondary home, the locations of which fall into this category, to Edinburgh Accommodation and return	Business	No
Main home to secondary home (not Edinburgh Accommodation)	Private	Yes
Secondary home (not Edinburgh Accommodation) to main home	Private	Yes
Local Office/s to Parliament and return	Business	No
Edinburgh Accommodation to Parliament	Private	Yes

All other journeys on Parliamentary/constituency business	Business	No
---	----------	----

MSPs living out with their constituency/region or out-with 20 miles of the boundary

Journey	Category	Taxable?
Main home or secondary home to local office and return	Private	Yes
Main home or secondary home to 2nd local office and return	Business	No
Main home or secondary home to another place within the constituency/region which is not the local office but is a journey on parliamentary/constituency business and return	Business	No
Main home or secondary home to Parliament and return	Private	Yes
Main home or secondary home to Edinburgh Accommodation and return	Private	Yes
Main home to secondary home (not Edinburgh Accommodation)	Private	Yes
Secondary home (not Edinburgh Accommodation) to main home	Private	Yes
Local office/s to Parliament and return	Business	No
Edinburgh Accommodation to Parliament and return	Private	Yes
All other journeys on Parliamentary/constituency business	Business	No

14.9. Some useful examples of how the rules apply are set out below:

14.9.1 What is the position where a Member who does not live in his or her constituency or within 20 miles of the boundary travels to Holyrood and in doing so travels through his or her constituency/region?
--

If the MSP does not stop off on Parliamentary business en-route, then the whole journey of home to Holyrood should be taxed at source.

If the Member stops off on Parliamentary business anywhere in his or her constituency/region, with the exception of his or her local office, and then travels on to Parliament the journey is classed as business travel and is not taxed.

If the Member travels to the local office, undertakes significant business there and then travels on to the Parliament the journey from home is taxable with the onward journey to Parliament being non-taxable.

If the MSP only stops off on Parliamentary business outside his or her constituency/region then his or her journey is no longer classed as an ordinary commuting journey so there is no tax at source.

14.9.2. What is the position where a Member who does not live in his or her constituency/region or within 20 miles of the boundary, and drives to the rail station outside their constituency where they park their car and take the train into their constituency where they change trains to travel to Holyrood?

The Member has various stops in his or her journey. However, as the stops are merely part of their journey rather than for a business meeting, then the whole journey from home to Holyrood is classed as private and is taxed at source.

14.9.3. What is the position where a Member living outside his or her constituency/region, or 20 miles of the boundary travels on Parliamentary business to a meeting that is not within his or her constituency or Holyrood?

The journey is classed as business so it is not taxed at source.

14.9.4. What is the position where a Member living outside his or her constituency/region, or 20 miles of the boundary travels to a place within their constituency on Parliamentary business? The journey may include travel via plane, train, bus, taxi or ferry from home to a place inside their constituency.

The journey is classed as business, so it is not taxed at source.

14.9.5 What is the position where a Member is moving Edinburgh accommodation properties?

They **cannot** claim for the journey between the two properties. The journey is classed as a personal journey.

Accommodation in Edinburgh and Overnight Expenses Provision

14.10. Expenditure incurred in relation to this provision does not attract a tax liability.

Staff Travel Provision

14.11. Travel costs reimbursed to support staff under the Staff Travel provision does not attract a tax liability.

14.12. More details on taxation for staff travel can be found in [Section 15](#).

Employee's Overnight Expenses

14.13. Actual overnight expenses, up to the agreed rate, supported by receipts will be reimbursed without incurring a tax liability with the exception of any newspaper costs claimed. Such costs will be taxed.

14.14. The Allowances Office will provide information to Members employees and HMRC, in the form of a P11D, in respect of expenses reimbursed to the employee.

Disability, Additional Expenses and Office Winding Up Provision

14.15. The tax rules that apply to the Office Costs provision also apply to these provisions.

Telephone Taxation

14.16. The following HMRC taxation rules apply to privately owned telephone services including home telephones and mobile phones. A second business line used solely for business purposes in the home and mobile phones purchased through the Parliament central contract are exempt from the following rules.

- When a Member claims a percentage of the total telephone bill, the Allowances Office are required to tax the line rental costs being claimed.

- When a Member claims a percentage of business calls and the full line rental, the line rental will be taxed.
- When a Member claims business calls only there are no tax implications.
- When a Member claims for mobile phone pay as-you-go vouchers, the total voucher cost will be taxed.

Tax Office

14.17. For further information regarding the taxation of expenses Members should contact: -

HM Revenue & Customs
Customer Operations, PD1,
Ty Glas, Llanishen,
Cardiff, CF14 5XZ
Telephone: 03000 534720

15. MEMBERS STAFF TRAVEL AND TAXATION

15.1 For taxation purposes, travel undertaken by MSP Staff falls into two categories

- o Travel on Parliamentary business; or
- o Private Travel (including ordinary commuting)

15.2 The following table shows how the rules work in practice:

Journey	Nature	Taxable?
Home to Local Office, where Local Office is main workplace, and return	Private	Yes
Home to Local Office, where Local Office is not main workplace, and return	Business	No
Home to Parliament, where Parliament is main workplace and return	Private	Yes
Home to Parliament, where Parliament is not main workplace and return	Business	No
If the staff member is usually based at the Local Office but travels to Parliament at least once a week then Parliament would also be deemed as a normal workplace and therefore mileage would be taxable	Private	Yes
Home to another place within the constituency/region which is not the local office but is a journey on parliamentary/constituency business and return	Business	No

15.3 All claims are checked against current HMRC rules. Further information on tax rules can be found via the HMRC website, links below:

- HMRC definition of a permanent workplace:

<http://www.hmrc.gov.uk/manuals/eimanual/EIM32065.htm>

“The proportion of an employee's working time spent at a particular workplace is a factor in determining whether or not it is treated as a permanent workplace, but it is not the only factor. Even if the employee attends the workplace only on one or two days a week, if it is on a regular basis, the workplace **may** still be a permanent workplace.”

- HMRC definition of temporary workplace (24 month rule):

<http://www.hmrc.gov.uk/manuals/eimanual/EIM32080.htm>

- HMRC definition passing work on the way to somewhere else/substantive duties:

<http://www.hmrc.gov.uk/manuals/eimanual/EIM32230.htm>

15.4 Some useful examples of how the rules apply are set out below:

15.4.1 If a staff member's main place of work is the Parliament and they travel from their home to the Local Office to carry out a substantial amount of work and then travel on to the Parliament this would not be deemed as commuting and therefore not be taxed. If they only deliver/collect paperwork, open mail or check their emails this would not be classed as substantial work and the whole journey would be taxed.

15.4.2 If a staff member chooses to work from home on a permanent basis but travels to Parliament or the local office on a regular basis (ie. at least once a week or on average once a week per month), the travel from home to Parliament or Local Office would be classed as commuting and therefore taxable.

[Annex A](#)

NEW OFFICE / OFFICE MOVE - LEASE CHECKLIST

The following action should be carried out:-

- Inform the Allowances Office of your intention to set up a new office/move offices;
- If moving, terminate the current lease for your office and forward details to the Allowances Office so that payments can be stopped in line with your leaving date;
- Arrange with your current landlord for the refund of any deposit to the Allowances Office (by Bank Transfer to the Scottish Parliament account);
- For new offices forward a draft copy of the new lease to the Allowances Office for consideration and to ensure it is valid under the Scheme and you will be able to claim costs against it;
- A Member should consult a Solicitor of their own for legal advice and to negotiate the terms of their lease as the lease is a private contract between the Member and their Landlord. **The Parliament's Legal Services do not provide legal advice to Members on their lease.** However, in the course of checking the terms of a lease for validity under the Scheme for the Allowances Office, Legal Services may identify to the Allowances Office issues which Members may wish to bring to their Solicitor's attention for discussion. The cost of seeking legal advice can be met from your Start-up Provision;
- If Required (see further guidance notes overleaf): Provide the SPCB with a rental valuation report prepared by an independent surveyor providing a professional opinion as to the fair market rent for the premises concerned. The report should be sent to the Allowances Office. The costs of this survey can be met out of the Start-up Provision

- Once the Allowances Office confirm that the lease is satisfactory for the purposes of the Scheme, you should then arrange for a signed copy to be scanned and emailed to AllowancesEnquiries@parliament.scot to enable future rent payments to be made to the landlord, if this is not done payments cannot be made;
- The bank account details of your new landlord should be forwarded to the Allowances Office at the same time as the lease, to enable payment to be made on your behalf.
- Any advance deposit and rent details should be forward along with the lease and landlord details so payment can be made in advance of the start of the lease.

FURTHER GUIDANCE

You should ensure that the following is included in your new lease: -

- Name of your landlord;
- Your full name and address (please note the address cannot be the Scottish Parliament - it should be your own address, the address of your current or last business, or care of your solicitor)
- A clear description of the premises you are renting
- Period of the lease;
- Annual rent on the property;
- The frequency of rental payments and the specified date i.e. 1st of each month or by 28th of each quarter month and the month details, and how it should be paid (standing order by the Allowances Office or invoice);
- Any liability for decoration or other remedial works of the premises, when terminating the lease;
- Termination Clause should:

- detail the number of days or months' notice required, this should be no more than 3 months to line up with Members' entitlement to Winding up Provision and the time limits for that provision.
- Consideration should be given where Members are sharing to ensure that if Members are both responsible for meeting the lease obligations and costs and one should cease to be a Member that the lease is affordable or both Members are able to terminate the lease.
- Include a Break Clause to ensure that should you cease to be a Member of the Scottish Parliament for any reason you can terminate the lease with the agreed amount of notice, again this should be no more than 3 months.

EDINBURGH ACCOMMODATION RENTAL- CHECKLIST

The Allowances Office has produced this checklist, to help in the process of both setting up a lease agreement and terminating your current lease for your flat in Edinburgh. You need to:

- Inform the Allowances Office of your intention to rent a property in Edinburgh or indeed to move properties if already renting;
- Request payment of the deposit and first month's rent in advance or pay yourself and claim back;
- Forward a copy of the new signed lease to the Allowances Office. You should ensure that the following is included in your new lease:
 - Name of your landlord;
 - Period of the lease;
 - Annual rent due on the property;
 - When the rent is due and how it should be paid (by standing order or invoice; our preference is standing order as the Allowances Office will set up a scheduled payment for this); and
 - Termination clause;
- Provide the bank account details of your new landlord to the Allowances Office to enable them to set up a scheduled payment on the Travel & Expenses System for the monthly rent to be paid in line with the lease requirements.
- If you are moving, then terminate the current lease for your flat and forward details to the Allowances Office so payments can be stopped.

You should note that Members can only claim for one flat at a time from the Scheme so if you intend to move flats you should ensure the termination date of your old flat and the commencement of your new flat do not overlap. Should the dates overlap only costs for one flat will be met and the Member will be personally liable for any other costs.