

Guidance on the Reimbursement of Members' Expenses Scheme

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1. GENERAL PROVISIONS

Interpretation

1.1. Definitions of terms referred to in this guidance are listed under Section 9 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 documentation.

Principles of the scheme

1.3. In submitting a claim a Member must act in accordance with the principles of the Reimbursement of Members Expenses Scheme and comply with the rules of the Scheme. This includes having regard to 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 Allowances Office will be responsible for administering the Reimbursement of Members' Expenses Scheme.

1.6. 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.

1.7. The SPCB has the power to investigate any claim for reimbursement of expenses. 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), 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 recommend that both the extent to which and for how long this would apply.

Uprating

1.9. The SPCB will 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 Members' activities that relate to a Member's role as a party spokesperson or representative.

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.

Entitlement

1.13. The Allowances Office will advise Members of the annual limit of the expenses entitlements at the start of each financial year. These limits may not be exceeded. Details of the current limits can be found at

<http://www.scottish.parliament.uk/msps/42646.aspx>

1.14. 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.

1.15. If a Member ceases to be a Member part way through the financial year the SPCB will decide whether any reimbursement of expenses should be apportioned on a pro rata basis.

Financial responsibility

1.16. 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.

1.17. If there are insufficient funds to meet staff salary costs the HR Office will ask the Member to make funds available to meet these costs. Failure to do so will result in Members staff not being paid or alternatively only having part of his or her salary paid. Members will receive reports on a monthly basis advising them of their expenses expenditure together with details of the remaining balance as appropriate.

Publication of Annual Expenses

1.18. 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

1.19. 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.
- Travel costs.
- Other costs (including exceptional expenses, interpretation and translation costs, disability costs, and winding up costs).

Consultation

1.20. In advance of each quarterly publication the Allowances Office will provide each Member with an expenditure report of what is to be published. This report will contain details of all the costs charged against the Members 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.

When and where

1.21. Information regarding Members expenses will be published quarterly and Members will be provided, by e-mail, with a copy of the data to be released in advance of that publication date.

2. HOW TO CLAIM

Goods and Services

2.1. The Allowances Office can arrange to make payments direct to goods and/or service providers on behalf of a Member. Members should authorise the original invoices for payment using an appropriate stamp which may be obtained from the Allowances Office. The invoice should then be sent to the Allowances Office for processing.

2.2. Where a Member or a member of his or her support staff has personally met expenditure he or she can claim these costs by completing an RFA form and sending this to the Allowances Office together with the appropriate original receipts. Payments can only be made where the original invoice/receipt has been submitted.

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

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 (eg - a rental agreement which confirms the period covered) or

b) by providing the Allowances Office with the supplier's invoice setting out the period covered and requirement for payment in advance.

Authorising payments

2.4. 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 forward a completed authorised signatory form to the Allowances Office.

Authorised Signatory Form

2.5. **Please note that this arrangement only applies to payments being made direct to goods/service providers. Authorised signatories cannot authorise reimbursement of costs to a Member or reimbursement of costs to themselves. Such requests must be authorised by the Member.**

Regular set payments

2.6. The Allowances Office can arrange to make regular payments on behalf of Members in respect of local office rent, accommodation rental or

mortgage interest costs (as applicable) and council tax etc. Members are required to submit:-

- A copy of the appropriate lease or mortgage interest payments (where applicable) detailing the length of the agreement.
- Details of what is to be paid.
- When the payments are due.
- To whom the payments are to be made together with the bank account details of the suppliers.

2.7. Payments will only be made for the period of the lease/rental/mortgage agreement. To enable payments to be made beyond this period documentation in the form of a revised lease/rental/mortgage agreement will require to be forwarded to the Allowances Office confirming the new payment details.

Payment of shared office running costs

2.8. Where a Member shares office accommodation and the associated running costs with Members of the UK Parliament (MPs) or Members of the European Parliament (MEPs), the Member must enter into a written agreement with the MPs or MEPs concerned. This agreement must detail the office and running costs and show how they are apportioned between all persons sharing the office. The Member must then submit the agreement to the SPCB for approval.

2.9. If the terms of the written agreement have been approved by the SPCB, there are two ways in which these costs can be met.

(a) A Member can pay his or her share of the costs direct to the service provider and claim the reimbursement of these expenses from the Allowances Office in the normal way. Claims will only be paid when supported by the appropriate receipts.

(b) The alternative is for the Allowances Office to pay invoices raised in respect of shared costs on behalf of the MSPs share only and the cost of his or her expense will be charged to the relevant provisions.

2.10. Members who wish to participate in this arrangement are required to intimate on any invoices submitted for payment whether the invoice is subject to these special arrangements for shared office costs.

2.11. Payment of shared costs can only be made in one of the two methods detailed above.

Hotel Invoices

2.12. There are a number of hotels in Edinburgh that will arrange to invoice the Parliament direct in respect of expenses incurred by Members instead of seeking settlement on departure.

2.13. Members should contact the Allowances Office to obtain details of which hotels operate this method of payment. In order to take advantage of this arrangement the Allowances Office can provide, on request, a letter of authorisation in respect of the Edinburgh Accommodation provision that confirms the Members eligibility to claim overnight expenses up to the maximum rate in the scheme.

2.14. A Member will be required to produce this letter when booking into his or her hotel and will be required to authorise the bill on departure.

2.15. The Allowances Office can also pay for overnight accommodation for Members and support staff direct. Having made the booking the member or his or her support staff should complete the [Hotel Payment Request Form](#). This should then be sent/emailed to the Allowances Office for action. The Allowances Office will pay for the booking as per the information on the form and then confirm the payment has been made.

Members travel and overnight expenses claims

2.16. Members should use a [Member's travel and overnight expenses form](#) when claiming travel and overnight expenses. Any claim must be accompanied by the original receipts and tickets and are required to be authorised personally by the Member.

2.17. **All claims should be submitted not later than 4 months of the date when the expenses were incurred** otherwise the claim is lost, unless there are exceptional circumstances.

2.18. Members are advised that only one claim can be made in respect of any journey made.

Staff travel and overnight expenses

2.19. Such claims should be submitted on a [staff travel and overnight expenses claim form](#). Each claim should be signed by the claimant and authorised by the employing Member. The relevant original receipts and tickets should accompany the claims. Payments will be made to the claimant directly. **All claims should be submitted not later than 4 months of the date when the expenses were incurred** otherwise the claim is lost, unless there are exceptional circumstances.

2.20. Staff should indicate on the claim forms 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 central provision.

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 paragraph 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 detailed 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 at

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 financial year).

3.5 Alcohol costs will not be met unless taken with a meal, but only up to a maximum limit of £8 within the overall overnight expense limits. 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](#)) Newspaper costs 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 financial year);

or

- Provision of up to the set limit to meet the following costs:-
 - The rent payable for the lease of a property.
 - Council Tax and water charges.

- Factoring charges, but excluding common repair costs.
- Utility costs and telecommunication costs.
- Contents insurance.

Lease/rental agreements

3.7 A Member is required to submit a 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.

3.8 Under paragraph 2.12(b) of the [Reimbursement of Members Expenses Scheme 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).

3.9 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.

Provision of utilities

3.10 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”.

4. MAKING HOTEL BOOKINGS

Who to contact

4.1. Redfern 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 Redfern

4.2. Contact Redfern quoting the following:-

- The Parliament's account number which is **SCOPAREDI**.
- The guests cost centre number and telephone number.

4.3. Redfern will keep these details on their files for future bookings. Details of dates and location required will be requested.

What happens next?

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

Booking changes/cancellations

4.5. 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 incurred in any change or cancellation of a booking.

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

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

5. OVERNIGHT EXPENSES FOR ACCOMMODATION OUTSIDE EDINBURGH

5.1. 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

5.2. A Member is entitled to the reimbursement of overnight accommodation expenses when:-

- The overnight accommodation is outside Edinburgh (but within the UK)
- When in Brussels or Strasbourg for meetings with Members of the European Parliament and/or with representatives of the European Union Institutions in connection with the performance of the Member's parliamentary duties.

5.3. 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

5.4. 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

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

5.6. 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 only up to a maximum of £8.

Travel abroad

5.7. Where a Member requires to stay overnight outside the UK in connection with the performance of parliamentary duties, other than to Brussels or Strasbourg, a Member must submit an application to the SPCB for access to this provision up to 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.

5.8. Where the SPCB has authorised the reimbursement of overnight accommodation for travel abroad, the actual overnight expenses incurred in travelling abroad will be reimbursed.

6. PROVISION FOR REIMBURSEMENT OF STAFF COSTS

General

6.1. This provision 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.
- Employer's National Insurance and Employer's pension contributions.
- Temporary staff cover costs.
- Incidental and ancillary employment costs.
- Redundancy costs.
- Staff commuting travel costs (taxed at source).

6.2. Members are reminded that there is no provision to pay performance awards under the Expenses Scheme. Staff should not undertake any significant party political activity during any hours of work which are included within claims submitted under this provision.

6.3. A Member is entitled to the reimbursement of staff salary costs under the staff cost provision 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](#).

6.4. 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 staff cost provision by the HR Office to help manage their budgets. It is particularly important to manage budgets during an election year when the two parts of the year are pro-rated as 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 provisions. Please also note that no virements can be made to the staff cost provision from other provisions.

Staff Salaries

Payment of staff salaries

6.4. 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. 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.

6.5 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

6.6. Paragraph 3.1.7 of the Reimbursement of Members' Expenses Scheme, entitles Members to claim staff costs if they employ their employees on the terms and conditions of employment as approved by the SPCB.

6.7. Each parliamentary group, working with the SPCB's Human Resources (HR) Office, has developed guidelines for their Members to follow when employing parliamentary staff. These guidelines enable the parliamentary groups to ensure that all their Members are meeting the SPCB's approved terms and conditions of employment and therefore are able to claim staff costs under the Scheme as well as ensuring that all staff employed by the parliamentary group are paid an equal salary for equal work. A copy of the current terms and conditions of employment approved by the SPCB are available from www.work4msps.scot or by contacting the HR Office. A copy of the guidelines for employing parliamentary staff can be obtained by contacting your parliamentary group representatives.

6.8. A Member is legally required, within 2 months of employment starting, to provide each of his or her employees with a written statement of the main terms and conditions of employment (also known as the contract of employment). A Member should then provide the HR Office with a signed copy of that contract or statement within 2 weeks of that contract being issued to his or her employees.

Staff pooling arrangements

6.9. 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. A legal framework for formalising this pooling arrangement will need to be set up from the beginning of the pool. The HR Office can provide support in producing a legal framework for any pool.

6.10. Party resource centres are required to provide job descriptions for every member of staff to be employed to the HR Office before any claim under the Scheme can be met.

Notifying the SPCB of a new member of staff

6.11. 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 starting wherever this is possible.

6.12. By completing this form, the new member of staff's details will be provided to the HR Office who can then provide a draft contract of employment and arrange payment of salary. This form will also inform other relevant business areas, for example, Security Office and BIT of your new member of staff and the need for a security pass and IT account. Completing the form as quickly as possible or before the individual starts will enable staff passes to be issued on arrival and payroll to be set up in time for salaries being paid at the end of the first month.

6.13. 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).

6.14 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 the HR Office for advice.

[Notifying the SPCB of staff changes](#)

6.15. Members should notify the HR Office of any changes affecting staff terms and conditions of employment, using the change of details form or where any payments such as for overtime are due by emailing the HR Office. Any claims for overtime should be paid to staff within a timely manner of the overtime being incurred and in any case no later than 3 months after this date.

<http://www.scottish.parliament.uk/help/41419.aspx>

6.16. Changes to personal information, for example, bank details and home address can be amended through the E-HR System. Information on how to access E-HR can be found in the help pages at:

<http://www.scottish.parliament.uk/help/31010.aspx>

6.17. 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

6.18. Members should use either the MSP Staff Leaver Notification form on the intranet or the leaver notification process on the MSP portal to notify the HR Office of any staff leavers. Either method will also inform other relevant business areas, for example, Security Office and BIT, that your staff member will be leaving and on what date. You can complete the form through the intranet here: <http://www.scottish.parliament.uk/help/41445.aspx> or through the Members portal.

6.19. 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

6.20. In addition to the basic salary costs, the SPCB will reimburse the cost of employer's National Insurance contributions.

Pension contributions

6.21. 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.

6.22. 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 HR Office. All eligible staff will be auto-enrolled into the scheme from 1 July 2016, or on the first day of their employment if that falls after 1 July 2016. 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 Human Resources Office who can provide further information. It is the Members' responsibility to ensure that any personal pension plan is a qualifying scheme in line with the Pension Regulator's regulations.

Temporary Staff Cover

6.23. A Member can apply to the SPCB for reimbursement of the cost of employing a temporary member of staff when this is necessary to cover a permanent member of staff who is absent from work for any reason for a period lasting more than two weeks, for example due to sick leave, paternity leave, maternity leave, adoption leave, shared parental leave or jury duty. All applications must be submitted to the HR Office and agreed by the SPCB **before** any costs are incurred. Each application will be considered on a case by case basis.

6.24. If the SPCB agrees to reimburse these costs, then there will be no impact on the Member's staff cost provision. In order for the SPCB to agree to payments being made, 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 member of staff is absent from work e.g. due to illness, maternity leave, paternity leave,

adoption leave, shared parental leave, jury duty or another reason.

- (b) Whether the permanent member of staff continues to receive a salary paid from the employing Member's staff costs provision. The permanent 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).

6.25. As part of the application to the SPCB, the Member must submit supporting medical certificates for periods of sick absence or, for other types of absence, other supporting documents which confirm the details of and reasons for the absence. The decision to approve payment is within the discretion of the SPCB.

6.26. 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 staff costs provision. In the case of paid maternity leave, once this stops the cost of temporary staff will be met in full from the staff costs provision.

- (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 permanent 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 Staff Costs provision. This is usually because the permanent 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

6.27. 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. Any application should be made through the HR Office.

- **Child Care Vouchers**

The SPCB may approve access to a childcare voucher scheme to assist staff to meet the costs of childcare.

- **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 on-site access to an occupational health nurse and doctor located at Holyrood. Arrangements to have free work station assessments at the Holyrood campus can be arranged through the HR Office. The SPCB could approve the cost of having external work station assessment carried out in a local office under this provision.

Learning and Development

6.28. A Member may apply to the SPCB for fees incurred relating to the attendance of a member of staff, volunteer or intern who attends a seminar or conference within the UK which supports the Member in the performance of their parliamentary duties (this 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 through the HR Office.

6.29. In order to apply for such support, Members should complete the MSP Staff Application for Staff/Intern/Volunteer Attendance at a Seminar/Conference form and return this to the HR Office. If the SPCB approves the application, the HR Office will arrange attendance on their behalf.

6.30. Members may also apply for fees incurred in providing appropriate training for the staff including travel and overnight accommodation. In order to apply for this support Members should complete the MSP Staff Application for

Training form and return this to the HR Office. If the SPCB approves the application, the HR Office will arrange the training on their behalf.

6.31. Where a Member makes an application to the HR Office for access to training for staff, the first stage of the process would be to ascertain if the request could be met by existing training and development provision or internal resources, for example, use of the Corporate Training Programme, e-learning or coaching with internal SPCB staff. This will ensure that value for money and appropriateness of provision is always maintained.

6.32. Separate central provision has been made for travel and overnight costs associated with attendance at a seminar, conference or training which has been authorised in advance of attendance. Details of claiming for travel costs are set out in [section 3.19](#).

6.33. Further information about learning and development opportunities are available on HR Office intranet page or the work4msps website:

<http://www.scottish.parliament.uk/help/17528.aspx>

www.work4msps.scot

Recruitment Advertising

6.34. 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 before any costs are incurred.

7.1 REGISTRATION OF CLOSE FAMILY MEMBERS OF ANOTHER MEMBER

7.1. 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.

7.2. 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

7.3. 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

7.4. 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);

7.5. To assist Members in registering this information a form has been produced. All forms registering the employment of family relationships should be submitted to the Human Resources Office in Room T2.40.

<http://intranet/organisation/offices-a-i/allowances/docs/RegOfEmplFamilyRel.doc>

7.6. Where a new member of staff is being employed the Human Resources Office will assist the Member with the preparation of the employment contract and as part of this process, and where it is relevant, ensure that Members have access to the forms to register the employment of any close family members of another Member.

7.7. When an employment relationship that is recorded in the register the Member should notify the Human Resources Office in writing to enable the

record to be removed from the published register. The previous version of the register will be held within the Human Resources Office for a period of 12 months after the date employment ended. This process also applies to Members who employ a close family member.

7.8. Members should also make written notification to the Human Resources Office in those circumstances where an employee is no longer a close family member of a 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 within the Human Resources Office for a period of 12 months since the date the employee ceased to be a close family member of a member. This process also applies to Members who employ a close family member

7.9. 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

7.10. A copy of the register is held in the Human Resources Office and is available for inspection. The register is also available 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

7.11. 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.

7.12. 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.

8. POOLING ARRANGEMENTS RELATING TO THE EMPLOYMENT OF STAFF

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

Group pools

8.2. 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.

8.3. 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.

8.4. 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.

Individual Members' pooling arrangements

8.5. 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 Personnel Office.

8.6. 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 various provisions in the new scheme.

8.7. It is a matter for the Members of each of these individual pools to determine and advise the HR Office 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 staff salary provision, and similarly with staff travel, each Member will have to decide on the allocation of journeys from the limit of 74 journeys each Member has under the staff travel provisions of the scheme.

9. OFFICE COSTS

9.1. The purpose of the office costs provision is to reimburse Members for costs associated with the establishing and running of their local offices and engaging with constituents where central resources are not available. In terms of paragraph 4.2.1 of the Reimbursement of Members' Expenses Scheme local office require to be located in the constituency/region from which a member is returned.

Eligible expenses

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

- (a) The cost of establishing and running a local parliamentary office, such as leasing and utility costs;
- (b) The purchase or lease of office furniture or equipment (including IT or photocopying equipment) or the purchase of stationery;
- (c) The cost of telecommunications, in so far as such costs exceed the limit on entitlement to reimbursement of telecommunication costs

<http://www.scottish.parliament.uk/msps/42646.aspx>

- (d) The cost of the publication and distribution of newsletters, annual reports and surveys;
- (e) The cost of advertising and the cost of surgery advertising, in so far as the cost of surgery advertising exceeds the limit on entitlement to reimbursement of surgery advertising costs

<http://www.scottish.parliament.uk/msps/42646.aspx>

- (f) 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;
- (g) The hire of premises for surgeries, public meetings and other meetings with constituents;
- (h) The fees for a member attending a seminar or conference; and
- (i) Any other costs which are ancillary to those specified above.

9.3. Costs associated with major renovation/structural works undertaken at local offices are not eligible for reimbursement.

Financial Provision

9.4. **Constituency Members are eligible for the full office costs provision** Details of provision limits are listed on the Allowances Office intranet page

<http://www.scottish.parliament.uk/msps/42646.aspx>

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

9.5. **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.**

9.6. 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%

9.7. For example therefore (based on 2008/09 figures)

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:

$$£15,600 \times 47\% = £7,332$$

The office cost provision for the 3 Members is £7,332 each.

Additional regional offices

9.8. 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.

9.9. Any such application should be made through the Allowances Office and will require the signature of all the Members concerned.

Additional resources

9.10. 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.

9.11. Any increase authorised by the SPCB will be no greater than 10% of the office cost provision to which they would otherwise be entitled for running a local office.

9.12. In making an application to the SPCB a Member is required to set out clearly all the relevant factors that mean a local office agreement cannot be entered into because of local market costs.

Office lease/licence agreements

9.13. When entering into a lease/licence agreement Members should bear in mind that they are only eligible for reimbursement of expenses while they are sitting as Members and this should be taken into account when agreeing the length of the lease period. Members may be personally liable for any contractual commitments, which require to be met when they cease to be a Member that cannot be met from the Winding Up provision. The Allowances Office has produced a checklist, to help in the process of setting up a new lease agreement and terminating your current lease. This is attached as [Annex A](#).

9.14. 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 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 of payments.

9.15. 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.

9.16. 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

9.17 Leasing/ sub-letting from/ to a party political organisation is not permitted

Sharing with an MP or MEP

9.18. 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”) or a Member of the European Parliament (“MEP”), but only where the Member has entered into a written agreement with the MP or MEP as to the apportionment of costs and the terms of the agreement have been approved by the SPCB.

9.19 Section 2.8 ([Payment of shared office running costs](#)) details how invoices can be paid under such an arrangement.

9.20 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.

9.21 The SPCB agreed a [policy on MSP Office Signage](#) in March 2016.

For more information please contact corporateidentity@parliament.scot

Office sub-lets

9.22 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.

9.23 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

9.24 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.

9.25 In these circumstances, the Member is entitled to the reimbursement of office costs up to a maximum amount of 50% of the maximum limit on

entitlement to reimbursement which would otherwise be applicable to that Member.

Working from home

9.26 Members are not entitled to the reimbursement of costs if they decide to set up their home as a local office.

9.27 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.

9.28 Such costs will be met from the telecommunications costs provision.

Telecommunications costs

9.29 Separate provision is made in the scheme for the reimbursement of telecommunication costs. This includes line rental and call charges.

9.30 A Member is entitled to reimbursement of the cost of telecommunications subject to a set limit in any financial year. Details of provision limits are listed on the [Allowances Rate Reference Card](#)

9.31 Where a Member exceeds this limit in claiming reimbursement of telecommunication costs, any additional expenditure has to be met from the Office Costs provision.

Surgery advertising

9.32. Separate provision is made in the scheme for the reimbursement of surgery advertising costs, which includes the production of posters and leaflets advertising surgeries.

9.33. This provision is to enable Members to advertise their availability to the public at specified dates, times and places in the Member's constituency or region for consultation regarding enquiries and problems, through surgeries or otherwise.

9.34. The reimbursement of expenses for surgery advertising is subject to a set limit in any financial year. Details of provision limits are listed on the [Allowances Rate Reference Card](#)

9.35. Where a Member exceeds this limit in claiming reimbursement of surgery advertising costs, any additional expenditure has to be met from the Office Costs provision.

10. PROVISION AND ORDERING OF MOBILE DEVICES AND PHONES

10.1 Members are entitled to 4 mobile devices provided and funded by BIT, including 2 mobile phone numbers. Details of this provision and how the devices can be ordered can be obtained using the link below.

<http://www.scottish.parliament.uk/intranet/25216.aspx>

Corporate contract

10.2. Items which are funded through the Members' Expenses Scheme can 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 Emma Phelan of BIT on (0131 34) 85290

10.3 The Parliament's corporate contract is currently with Vodafone and details of the terms and conditions of joining the contract can be obtained from the BIT Helpdesk.

Ordering a phone

10.4 If a Member wishes to join the corporate contract as a new user they will be required to complete BIT Work Request form which can be found on the BIT intranet site <http://intranet/apps3/acm/requestForChange.aspx>.

10.5 When placing an order, Members should confirm the model of phone required together with details of any accessories to be purchased. BIT will assess if the device can be provided from the Member's mobile device allocation referred to at 10.1 above. If this not possible, BIT will order the handset and advise the Allowances Office accordingly and all associated costs will be met from the provision made within the Members' Expenses Scheme.

Delivery

10.6 The equipment ordered will be delivered to Holyrood where it will be configured by BIT prior to roll out to the user. If the equipment is faulty this should immediately be returned to BIT as all returns are required to be made to Vodafone within 14 days of delivery

Billing arrangements

10.7. Vodafone will issue each participating Member with a quarterly statement of account, marked "**For Information Only**", which will provide details of all call charges together with details of the numbers called. Members should check and sign the statements confirming how much of the total costs, if any, relate to private usage and forward the statement, together with a personal cheque for any private calls, to the Allowances Office. Arrangements will then be made to have the appropriate charges made

against either the provisions made within the Members' Expenses Scheme or BIT as appropriate.

10.8 The scheme provides Members with an annual entitlement to the reimbursement of [Telecommunication costs](#). Any additional telecommunication costs will be met out of the Office Costs provision.

Transfer to the Parliament contract

10.9. If a Member has a mobile phone that has not been obtained through the Parliament's contract he/ she can transfer to the contract and retain his/ her existing phone number. The member will be required to cancel his/ her existing contract and obtain a Porting Authorisation Code (PAC) number from his/her service provider. There may be a termination charge for this by the provider and any such costs will have to be met personally by the Member. The Member should then contact BIT and advise that they wish to transfer into the corporate contract.

Returning a faulty phone

10.10 If equipment provided through the Parliament's mobile phone contract develops a fault, the Member should immediately contact BIT to arrange for the goods to be uplifted.

10.11 Arrangements will be made to check the phone and in the event that the fault cannot be repaired, and the fault was reported within the warranty period, BIT will arrange to have a replacement mobile phone provided at no charge.

Purchase of non contract phone

10.12 Members are not required to purchase mobile phones using the Parliament's contract and can go to any high street retailer. The cost of purchasing a mobile phone and/or associated accessories in this manner for business purposes together with any associated business call charges can still be met from the provision made within the Members' Expenses Scheme

10.13 Members should note that the Parliament is unable to provide support for mobile phones not purchased through the corporate contract.

Lost or stolen goods

10.14 A Member who loses a mobile phone or has it stolen should report this to the IT Helpdesk as soon as this is discovered. The IT Helpdesk will advise the Member on the action to be taken. If a Member fails to report a lost or stolen phone as soon as the loss is discovered, the Member will be personally liable for any call and/or line rental charges from the date it was lost to the time the loss was reported.

10.15 Any goods identified as stolen must also be reported to the police.

11. TRAVEL

Motor mileage

11.1. A Member is entitled to claim for the reimbursement of the cost of travel:-

- (a) Undertaken in the performance of parliamentary duties within the UK; or
- (b) To Brussels or Strasbourg for meetings with members of the European Parliament and/or with representatives of European Union Institutions in connection with the performance of parliamentary duties.

11.2. 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.

11.3. These mileage rates are in accordance with those set by Her Majesty's Revenue & Customs that may be reimbursed without incurring a tax liability. Details of provision limits are listed on the [Allowances Rates Reference Card](#)

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

11.5. However, 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.

11.6. Details on how to claim for travel costs are set out in [Members travel and overnight expenses claims](#).

11.7. 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. Any application should be submitted to the Allowances Office at least 2 weeks in advance of the travel.

Staff travel

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

11.9. A Member's entitlement to reimbursement under this provision is limited to the cost of a maximum of 74 journeys per Member in any financial year. A Member who submits a claim under this provision has to certify the purpose of the journeys undertaken. A journey under this provision is all such travel completed within one day, but does not include daily commuting journeys by a member of staff, volunteer or intern to a normal place of work.

11.10. The travel rates are the same outlined above for Members. Details on how to claim for travel costs are set out in [Staff travel and overnight expenses claims](#).

Travel arrangements made through the travel desk

11.11. 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 Friday. 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 form.
- Advice on valid travel expenses.
- Advice on the various ways travel tickets and hotel accommodation can be booked and paid for.

11.12. When arranging the booking and payment of tickets through the Travel Desk you will need to complete a Travel Ticket Booking form. On receipt of this form 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 and delivered.

11.13. The Travel Desk can be contacted on 0131 348 6447/6448 or by e-mail to travelenquiries@scottish.parliament.uk

Air travel

11.14. 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.

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

11.16. 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.

Taxi travel

11.17. The Parliament has a contract with a local taxi company, Central Taxis, for the use of taxis within the Edinburgh area.

11.18. If a Member requires to travel by taxi outside the Edinburgh area local taxi companies can be used. Costs incurred will be reimbursed but Members are reminded that taxis should only be used for reasons of urgency or where the use of public transport is not reasonably practicable. 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

11.19. In exceptional circumstances, and with the approval of the SPCB, the cost of hiring a car and the associated petrol costs or the cost of hiring a boat will also 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.

Economy

11.20. Members are requested to exercise due economy whenever possible by use of concessionary fares. Members 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.

12. ADDITIONAL EXPENSES

Interpretation, translation and similar costs

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

12.2. 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.

12.3. 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.
- Any other communication support services required to facilitate equal access to Members for disabled people.

12.4. 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

12.5. 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, Deaf-Blind 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.

12.6. 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.

12.7. 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

12.8. 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.

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

12.10. 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

13. DISABILITY PROVISION

13.1. 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.

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.

13.2. 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.

In addition the provision can be used to support any disabled Member in enabling them to fulfil their duties. It is necessary that any disabled Member is provided with the necessary support to effectively carry out their parliamentary duties in representing their constituents.

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

- 1. 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 outwith 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 building as required, for example the addition of a ramp for wheelchair users.
- 2. Supporting Members' staff – the adjustments as for Members apply.
- 3. 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.
- In selecting premises for a local parliamentary office a Member should ensure that the accessibility of the premises for disabled people is fully considered. A Member may, however, apply to the SPCB for reimbursement of expenses in respect of:-

- a. Making reasonable 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

13.4. 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 any application 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 co-tenants, landlords and the Access to Work Scheme etc).

13.5. Details of the access that the Members is intending to address and highlight what the improvements are.

13.6. 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.

13.7. 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 responsibility of Member. It is not just about physical access.

13.8. Support can be provided and expert advice can be offered from the HR Office on any matters related to disability and provision of making reasonable adjustments.

14. WINDING UP

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

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

14.3. 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.

14.4. 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

14.5. 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.

14.6. Members in this situation are advised to contact the HR Office as soon as possible for advice on these matters.

Staff Redundancy

14.7. 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.

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

Office Winding-Up Costs

14.9. 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 limit on entitlement to reimbursement of office costs.

14.10. Such costs can be used for example for the:

- 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 liabilities
- Travel costs incurred during the winding up period

Time Limit for Submission of Claims

14.11. 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..

15. MEMBERS AND TAXATION

15.1. 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 the Inland Revenue.

15.2. The Allowances Office will provide information to Members and the Inland Revenue, in the form of a P11D, in respect of personal expenses reimbursed to a Member together with details of expenditure met from the Reimbursement of Members' Expenses Scheme.

P11D's

15.3. In June of each year Members will be issued with a draft P11D Tax Return Form together with a draft final expenditure report for the previous financial year. Members should check the tax return in conjunction with the expenditure report for any errors and advise the Allowances Office accordingly so that any final adjustments can be made.

15.4. A final P11D will be issued to Members in July at the same time as this return is forwarded to the Inland Revenue.

Office Cost Provision

15.5. The Office Cost provision is taxable. The Allowances Office will include details of expenditure met from this provision on Members' P11D's. Tax will not be deducted by the Allowances Office in respect of any items that are purchased from this provision.

15.6. 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.

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

Members Travel

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

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

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

MSP's 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

MSP's living out with their constituency/region or outwith 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

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

15.10.1 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 Members 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.

15.10.2. 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.

15.10.3. 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.

15.10.4. 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.

Accommodation in Edinburgh and Overnight Expenses Provision

15.11. Expenditure incurred in relation to this provision does not attract a tax liability with the exception of the cost of any newspaper costs.

Staff Travel Provision

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

Employees Overnight Expenses

15.13. 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.

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

Disability, Additional Expenses and Office Winding-Up Provision

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

Telephone Taxation

15.16. The following Inland Revenue 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

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

HM Revenue & Customs

Customer Operations

PD1

Ty Glas

Llanishen

Cardiff

CF14 5XZ

Telephone: 02920 325 048

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;
- Terminate the current lease for your office and forward details to the Allowances Office;
- Arrange with your current landlord for the refund of any deposit to the Allowances Office (either by Bank Transfer or by cheque made payable to: Scottish Parliament);
- Forward a draft copy of the new lease to the Allowances Office;
- The Legal Office within the Parliament can provide comments on the draft lease if required. However this is not legal advice and should you wish to seek legal advice the costs of this can be met from your OCP;
- 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 Office Cost Provision
- Once the Allowances Office confirm that the lease is ok, you should then arrange for a signed copy to be forwarded;
- 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:

FURTHER GUIDANCE

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

- Name of your landlord;
- Period of the lease;
- Annual rent on the property;
- When the rent is due and how it should be paid (standing order by the Allowances Office or invoice);
- Liability of decoration of the premises, when terminating the lease; and
- Termination Clause
- Have a Get Out Clause to cover you should you no longer be a Member of the Scottish Parliament for any reason.