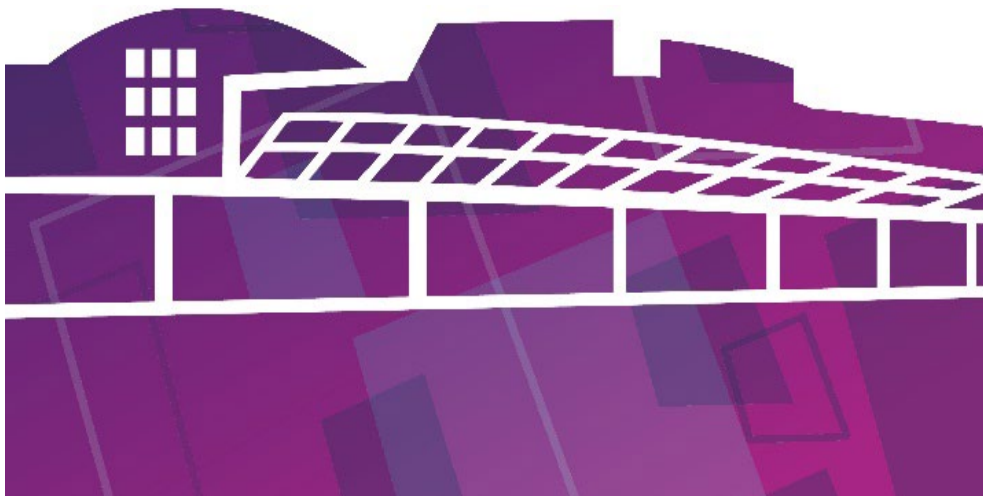




The Scottish Parliament
Pàrlamaid na h-Alba

Reimbursement of Members' Expenses Scheme

*Sgeama Ais-phàighidh
Cuibhreannan nam Ball*



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Introduction

The Reimbursement of Members' Expenses Scheme as set out below is given effect by resolution of the Scottish Parliament.

The Scheme sets out the provisions available to support members in carrying out their parliamentary duties, and the principles and rules members must abide by in making a claim for reimbursement under the Scheme.

This Scheme is issued and administered by the SPCB with the purpose of ensuring the regularity, conformity and propriety of the management of public money and resources, which the SPCB is accountable for under the Scotland Act 1998.

Ro-ràdh

Tha Sgeama Ais-phàighidh Chuibhreannan nam Ball mar a thathar a' mìneachadh gu h-iseal ga thoirt gu buil le rùn le Pàrlamaid na h-Alba.

Tha an Sgeama 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-phàigheadh.

Tha an Sgeama seo ga thoirt seachad agus ga rianachd le BCPA leis an amas dèanamh cinnteach gu bheil cunbhalachd agus iomchaidheachd ann a thaobh riaghladh airgead is ghoireasan poblach, agus tha BCPA cunntachail airson sin fo Achd na h-Alba 1998.

Section 1: General Rules

1.1 The Principles of the Scheme

1.1.1 In submitting a claim, a member shall:-

- (a) act prudently and in accordance with the Scheme Principles;
- (b) comply with the rules of the Scheme; and
- (c) have due regard to any guidance issued by the SPCB under paragraph 1.2.2(d).

1.1.2 The Principles of the Scheme, which stem from the Nolan principles of standards in public life and inform the interpretation of the Scheme, are:

Objectivity

- A member is entitled to reimbursement of expenses which have been incurred only for the purpose of carrying out parliamentary duties.
- A member shall not submit a claim unless the member is satisfied that the expenses represent value for money in relation to the expenditure of public funds and were incurred having due regard to efficiency and effectiveness.

Accountability

- A member is personally accountable for a claim, even if the member delegates the administration of the claim to others.
- A member is entitled to reimbursement of expenses only if the claim is supported by a detailed invoice, receipt or other documentation confirming the expenditure, unless otherwise determined by the SPCB.

Openness

- A member shall be open and transparent as respects expenses claimed under the Scheme.

Integrity

- A member shall ensure that a claim is in compliance with the Scheme.

- A member shall not submit a claim which relates to party political activity, and a member shall not enter into any arrangement which could give rise to a benefit to a party-political organisation.

Selflessness

- A member shall ensure that any claim is submitted solely in respect of the performance of parliamentary duties and is not submitted in order to gain financial or other benefit for the member or any other person.

Honesty

- A claim shall be made in good faith.

Leadership

- In complying with the principles and rules of the Scheme, a member shall lead by example to maintain the reputation of the Parliament and strengthen and maintain public confidence and trust in the Scheme.

Equality

- All members have equal formal and legal status

1.1.3 The SPCB shall exercise its functions under the Scheme so as best to promote and achieve conformity with the Scheme Principles.

1.1.4 A Member shall observe and comply with the SPCB's finance and governance arrangements in relation to all expenses claimed under the Scheme.

1.2 Administration of the Scheme

1.2.1 The Scheme is to be administered by the SPCB with the purpose of ensuring the regularity, conformity and propriety of the management and use of public money.

1.2.2 In exercising its functions under the Scheme, the SPCB may make such arrangements as it sees fit for administration of the Scheme and for determining any claims and may, in particular:-

- (a) prescribe the form and manner in which claims are submitted and the manner in which claims are verified;
- (b) require members to confirm they will commit to following the Scheme principles and rules by signing the Scheme declaration;
- (c) on the submission of a claim by a member, reimburse expenses incurred by that member;
- (d) issue guidance to members on the operation of the Scheme;
- (e) prescribe time limits for the submission of claims and determine the consequences of failure to comply with any such time limits;
- (f) prescribe what information or evidence Members will be required to provide in relation to any claim investigation the SPCB may undertake, and
- (g) do anything else which the SPCB considers necessary or expedient in connection with the administration of the Scheme.

1.2.3 In determining any matter under the Scheme, the SPCB shall, in particular, consider whether a member has acted in accordance with the Scheme Principles and rules and has had regard to the guidance issued under paragraph 1.2.2(d).

1.2.4 For each financial year the SPCB shall uprate the various limits on expenses or costs which can be reimbursed under the Scheme, having regard to such indices as the SPCB considers appropriate. Any such uprating shall also be applied to the limit on the amount by which Members may vary their office cost and engagement provisions up or down subject to the overall agreed combined annual limit, as set out in paragraphs 4.3.1 and 5.1.3. Such increases shall apply from 1 April in any financial year.

1.2.5 The limits on the reimbursement of accommodation costs under paragraph 2.1.7, staff salary costs under paragraph 3.2.1, office costs under paragraph 4.1.1 and

engagement costs under paragraphs 5.1.3 shall be rounded up to the nearest £100 at each uprating under paragraph 1.2.4.

1.2.6 The SPCB may at any time review the limits on the reimbursement of costs under any provision within this Scheme and may, following such a review, apply such variation to those limits as it considers appropriate. Any such variation shall apply from 1 April in any financial year or from the start of any new parliamentary session as deemed appropriate.

1.2.7 Where any changes are enacted in respect of constituencies or regions following a review by the Boundary Commission for Scotland, the SPCB may amend such references to constituencies and regions in this Scheme as it considers necessary to give effect to those changes.

1.3 Publication of Expenses

1.3.1 The SPCB shall publish information on expenses reimbursed to members under the Scheme in such form and at such intervals as the SPCB may determine.

1.4 Submission of claims and verification of expenditure

1.4.1 Where a member is entitled to reimbursement of expenses or costs under the Scheme, the member shall complete, authenticate and submit any claim using any form, digital solution or other documentation or method provided or required by the SPCB.

1.4.2 For situations where a member is required to apply to the SPCB for reimbursement of any expenses or costs under the Scheme:-

- (a) in advance of incurring any such expenses or costs, a member shall submit, in a timely manner, an application to the SPCB for approval of such expenses or costs in such form as the SPCB may require;

(b) the SPCB may grant its approval for reimbursement of such expenses or costs to such extent as it considers appropriate; and

(c) following such approval and once any such expenses or costs have been incurred by the member, the member shall complete and authenticate any form, digital solution or other documentation provided or required by the SPCB and the SPCB shall reimburse such expenses or costs to the extent previously approved by it (or to the extent of expenses or costs actually incurred if that amount is less).

1.4.3 Subject to paragraph 1.4.4, the SPCB shall reimburse expenses or costs under this Scheme only on production of clear evidence of incurring such expenses or costs in the form of supporting invoices or receipts or such other documentation as the SPCB may determine from time to time. Such evidence must provide sufficiently clear and legible details of the expense incurred, goods received or service provided. Such evidence must be broken down into constituent parts, as required by the SPCB, to ensure full compliance of all parts of the claim with the Scheme.

1.4.4 A member is not required to provide supporting invoices and receipts for the reimbursement of the cost of travel undertaken in the performance of, or in support of, the member's parliamentary duties:-

(a) in respect of a claim for an amount per mile for a journey, or part of a journey, by motor vehicle (excluding a hired motor vehicle), motorcycle, or bicycle; or

(b) in such other exceptional circumstances as the SPCB may determine.

1.4.5 The SPCB may determine that in certain circumstances a member shall provide written justification for the use of a taxi. The SPCB shall reimburse a member for taxi costs only to the extent that it is satisfied with the justification provided.

1.5 Review of decisions, improper claims or improper use of the Scheme

1.5.1 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 intimate the result of that review to the member.

1.5.2 The SPCB may investigate any claim. In such instances, a member is required to comply with the requirements of an investigation including to produce, in a timely manner, all relevant information or evidence in relation to that claim, as determined necessary by the SPCB. In making a claim under the Scheme a member commits to fully complying with any such investigation.

1.5.3 Where, following such an investigation, the SPCB finds that a member has submitted an improper claim or made improper use of the Scheme, in terms of section 7.4 of the Code of Conduct the SPCB may, as detailed in section 9.6 (c) of the Code of Conduct, report to the Standards, Procedures and Public Appointments Committee and may recommend the removal of all or part of the member's entitlement to reimbursement of expenses under this Scheme for such period and to such extent as the SPCB may specify.

1.6 Virement

1.6.1 A member's entitlement to reimbursement of expenses or costs may only be transferred between the office cost and engagement provisions up to any limit as set each year by the SPCB.

1.7 Pools

1.7.1 Any members who set up a pool with one or more other members shall give written notice to the SPCB of the setting up of the pool. Such notice shall be in the

names of all of the members in the pool and shall include a copy of the pool employment framework as approved by the SPCB from time to time.

1.8 Miscellaneous provisions

1.8.1 A member is not entitled to reimbursement of expenses where those expenses have been, or will be, reimbursed or otherwise met from any other source.

1.8.2 Where a person becomes a member part way through a financial year, or where a member ceases to be a member part way through a financial year, any limit on the annual entitlement to reimbursement of expenses or costs is to be applied on a pro rata basis or on such other basis as the SPCB may determine.

Section 2: Accommodation

2.1 Accommodation in Edinburgh

2.1.1 Subject to the provisions of paragraphs 2.1.6 to 2.1.8 and 2.1.10, a member with a main residence in a constituency listed in Group Two of Annex A is entitled to reimbursement of the cost of overnight accommodation for each night which that member requires to stay in Edinburgh in connection with the performance of parliamentary duties. This can include the cost of dinner, bed and breakfast each night. All costs must be within the agreed overnight limits as set by the SPCB. The cost of alcohol cannot be claimed under the Scheme.

2.1.2 A disabled Member or a Member with caring responsibilities for dependents, whose main residence is in a constituency listed in Group Two of Annex A, may apply to the SPCB for reimbursement of the costs to lease a residential property as detailed in paragraphs 2.1.3 to 2.1.5. The SPCB may, in exceptional circumstances, approve such an application.

2.1.3 Subject to the provisions of paragraphs 2.1.7 to 2.1.9, a member with a main residence in a constituency listed in Group Three of Annex A is entitled to reimbursement of the cost of either:

(a) overnight accommodation for each night which that member requires to stay in Edinburgh in connection with the performance of parliamentary duties; or

(b) leasing residential property in Edinburgh, other than from a close family member, another member or connected person.

2.1.4 Where a member is entitled to reimbursement of the cost of leasing residential property under paragraph 2.1.3(b), the member is entitled to reimbursement in respect of the following:

- (a) rent;
- (b) council tax (including any premium applied);
- (c) water charges;
- (d) factoring charges, but excluding common repair and building insurance costs;
- (e) utility and telecommunications costs; and
- (f) contents insurance costs.

2.1.5 Where a second home council tax premium has been applied to a member's leased Edinburgh accommodation, an uplift in funding equivalent to the amount of the premium will be added to the members' annual provision limit. This will be in addition to the reimbursement available under paragraph 2.1.4.

2.1.6 Subject to paragraph 2.1.8, a member who has either a main residence or any other residence in Edinburgh is not entitled to reimbursement of the cost of accommodation in Edinburgh under this Section.

2.1.7 A member who has a main residence in a constituency listed in either Group Two or Group Three of Annex A and who also has any other residence in Edinburgh may apply to the SPCB for reimbursement of the cost of overnight accommodation in Edinburgh. The SPCB shall reimburse such costs only if it is satisfied that it would not be reasonable in all the circumstances to expect that member to use that member's other residence in connection with the performance of parliamentary duties.

2.1.8 Where:

- (a) a member has a main residence in a constituency listed in Group Three of Annex A; and
- (b) the member also owns another residence in Edinburgh which the member uses in connection with the performance of parliamentary duties, the member is

entitled to claim reimbursement of the actual costs specified in paragraph 2.1.4(b), (c) (d), (e) and (f) in respect of that other residence

2.1.9 A member is entitled to reimbursement of costs for accommodation in Edinburgh under paragraphs 2.1.1 to 2.1.8 and 2.1.10 subject to the limit in each financial year specified in the Schedule of Rates.

2.1.10 A Presiding Officer whose main residence is in a constituency listed in Group Two of Annex A will be treated as if that residence were in Group Three of Annex A and is entitled to reimbursement of Edinburgh accommodation costs in accordance with paragraphs 2.1.2 to 2.1.5 and 2.1.7 to 2.1.8.

2.1.11 Any accommodation referred to in paragraph 2.1.1 to 2.1.5 and 2.1.7 to 2.1.10 should be for the member's sole use when in Parliament to carry out parliamentary duties, unless agreed in advance with the SPCB. Accommodation must not be shared with the member's employee in any circumstance. Separate provision has been made to meet the cost of staff overnight stays under the Office Cost Provision.

2.2 Overnight accommodation outside Edinburgh

2.2.1 A member is entitled to reimbursement of the cost of overnight accommodation:

(a) subject to paragraph 2.2.2, outside Edinburgh (but within the UK) for each night when the performance of parliamentary duties prevents the member from using the member's main residence or any other residence; and

(b) travel outwith the UK undertaken in the performance of parliamentary duties.

2.2.2 A member is not entitled to reimbursement under paragraph 2.2.1(a) in connection with the performance of parliamentary duties within the constituency or region from which the member has been returned unless:

- (a) the member has been returned from one of the constituencies or regions listed in Annex B; or
- (b) in the case only of members returned either from the Cunninghame North Constituency or from the West of Scotland region, the requirement for overnight accommodation arises in connection with the performance of parliamentary duties on an island in the Cunninghame North constituency.

2.2.3 A member shall apply to the SPCB in advance for reimbursement of the cost of overnight accommodation for each night which the member requires to stay outwith the UK in connection with the performance of parliamentary duties.

2.2.4 The cost of dinner, bed and breakfast for each overnight stay may be claimed from the Scheme. All costs must be within the agreed overnight limits as set out in the schedule of rates.

2.2.5 The cost of alcohol cannot be claimed as part of any overnight stay.

2.2.6 Any accommodation referred to under section 2.2 must not be shared with employees of either the member themselves or of another member. Should a member require staff to stay overnight to support the member in carrying out their parliamentary duties, provision has been made for this under the Office Cost Provision.

2.3 Shared residential leased accommodation

2.3.1 Section 2.3 shall only apply to a member with a main residence in a constituency listed in Group Three of Annex A or a Presiding Officer to whom paragraph 2.1.10 applies.

2.3.2 Subject to paragraph 2.3.3, where a member leases the same residential property in Edinburgh together with another member or members, those members are entitled

between or amongst them to reimbursement of the costs of leasing the residential property in accordance with paragraph 2.1.4.

2.3.3 The limit on the entitlement of each member to reimbursement of costs reimbursed under paragraph 2.3.2 is the limit in each financial year specified in the Schedule of Rates plus one third of that amount in respect of each additional member, apportioned equally between the members.

2.3.4 A member who submits a claim in respect of the cost of shared residential leased accommodation shall declare that arrangement to the SPCB. The declaration shall be in writing, include the name(s) of the other member or members with whom tenancy is shared, a copy of the letting agreement and or lease, and such other information as the SPCB shall determine.

2.3.5 Whilst accommodation referred to under section 2.3 can be shared with other Members, it must not be shared with employees of either the member themselves or of another member in any circumstances. Should a member require staff to stay overnight to support the member in carrying out their parliamentary duties, provision has been made for this under the Office Cost Provision.

Section 3: Staff costs

3.1 Introduction

3.1.1 A member may engage staff under a contract of employment (whether on a full-time or part-time basis), under a contract for services or by virtue of an arrangement with an agency.

3.1.2 A member of staff may be engaged either by a single member or jointly by two or more members through a pool.

3.1.3 This Section applies in respect of the following costs for staff who are engaged for the purpose of assisting in the performance of the member's parliamentary duties:

- (a) staff salary costs
- (b) employer's National Insurance and employer's pension contributions
- (c) temporary staff cover costs
- (d) incidental and ancillary employment costs;
- (e) additional support staff costs; and
- (e) redundancy costs.

3.1.4 Staff shall not undertake any significant party-political activity during any hours of work which are included within claims submitted under this Section.

3.1.5 The SPCB shall:

- (a) provide a payroll service for members' employees
- (b) provide an arrangement for employer's pension contributions to be paid to an employee's choice of pension scheme, provided that such pension scheme has been approved by the SPCB; and

(c) process any other benefits deemed appropriate under the model terms and conditions of employment approved by the SPCB from time to time.

3.1.6 A member shall provide to the SPCB sufficient details about their employees to allow the SPCB to provide the services specified in paragraph 3.1.5.

3.1.7 Subject to paragraph 3.1.8 a member may only submit a claim under this section in respect of staff who are engaged in accordance with such policies and under such terms and conditions as approved by the SPCB from time to time.

3.1.8 A member's staff may only be employed within the pay ranges and in accordance with the job families approved by the SPCB from time to time.

3.1.9 Section 3 does not apply in relation to the employment of a close family member by a member, whether individually or through a pool.

3.2 Staff salary costs

3.2.1 A member is entitled to reimbursement of staff salary costs subject to the limit in any financial year specified in the Schedule of Rates.

3.2.2 Staff salary costs comprise:-

(a) in respect of employees, the employee's gross salary, including any overtime payments, and any necessary expenses (other than expenses in respect of the cost of travel or the cost of overnight accommodation) reimbursed to the employee by the member, but (subject to paragraph 3.3.1) excluding employer's National Insurance contributions or employer's pension contributions;

(b) the amount of any redundancy payment payable to an employee or any costs which arise as a result of any other termination of an employee's contract;

- (c) in respect of self-employed or agency staff, the gross contracted payment to the member of staff or the agency; or
- (d) where members have set up a pool, incidental costs which arise from operation of the pool.

3.3 Employer's National Insurance and employer's pension contributions

3.3.1 Where a member is entitled to reimbursement of staff salary costs for an employee under paragraph 3.2.2(a), the SPCB may also reimburse any employer's National Insurance contributions and employer's pension contributions. The reimbursement of employer's pension contributions will be subject to a limit of 10% of the employee's gross basic annual salary.

3.4 Temporary staff cover costs

3.4.1 A member may apply to the SPCB for reimbursement of the additional cost of employing or otherwise engaging temporary staff when necessary due to the absence of a permanent or fixed term member of staff lasting in excess of two weeks. In exceptional circumstances the SPCB may reduce or suspend the qualifying period of absence and suspend the requirement in paragraph 3.4.2 for adequate medical certificates or other relevant documents.

3.4.2 An application under paragraph 3.4.1 shall be supported by adequate medical certificates or other relevant documents confirming the reason for absence.

3.4.3 Any costs reimbursed under paragraph 3.4.1 may include employer's National Insurance contributions and employer's pension contributions subject to a limit of 10% of the employee's gross basic annual salary.

3.4.4 The SPCB shall reimburse costs under paragraph 3.4.1 only if it is satisfied that the employment of temporary staff was reasonable in the circumstances.

3.5 Additional staff costs

3.5.1 A member or their nominated representative may apply to the SPCB for reimbursement of the cost of employing or otherwise engaging an additional temporary member of staff in relation to the long-term absence (more than two weeks) of a member which is likely to impact on the performance of the member's parliamentary duties and support to constituents. In exceptional circumstances the SPCB may reduce or suspend the qualifying period of absence.

3.5.2 An application under paragraph 3.5.1 may require to be supported by medical certificates or other relevant documents confirming the reason for absence, if reasonably required.

3.5.3 Any costs reimbursed under paragraph 3.5.1 may include employer's National Insurance contributions and employer's pension contributions subject to a limit of 10% of the employee's gross basic annual salary.

3.5.4 The SPCB shall reimburse costs under paragraph 3.5.1 only if it is satisfied that the employment of temporary staff was reasonable in the circumstances.

3.5 Incidental and ancillary employment costs

3.5.1 A member may apply to the SPCB for reimbursement of the reasonable costs of advertising for recruitment of staff.

3.5.2 A member may apply to the SPCB for reimbursement of:

(a) the fees incurred for the personal attendance of a member of staff, a volunteer or intern at a seminar or conference within the UK, or at virtual or other on-line training for the purpose of assisting the member in the performance of parliamentary duties

(b) the fees or other charges incurred in providing appropriate training for a member of staff; and

(c) the cost of travel and overnight accommodation associated with subparagraphs (a) or (b) above.

3.5.3 A member who submits an application under paragraph 3.5.2 shall certify the reason for the attendance of the member of staff, volunteer or intern at the seminar or conference or the reason for the training for a member of staff. The SPCB shall approve an application under paragraph 3.5.2 only to the extent that it is satisfied with the reason given.

3.5.4 The SPCB may meet such expenses or costs in respect of such items of a kind which reflect good employment practices and facilities for members in their capacity as employers or for member's staff as the SPCB determines appropriate and subject to such conditions as the SPCB considers appropriate.

3.6 Redundancy costs

3.6.1 Paragraphs 3.6.2 to 3.6.4 apply where a member dismisses an employee by reason of redundancy at any time other than when the member has ceased to be a member.

3.6.2 Subject to paragraphs 3.6.3 and 3.6.4, where in any financial year the limit on a member's entitlement to reimbursement of staff salary costs is or would be exceeded by reason of the making of a redundancy payment, the SPCB may, on an application by the member, reimburse such further amount (not exceeding the amount of the redundancy payment) as it considers appropriate.

3.6.3 The SPCB shall reimburse an amount under paragraph 3.6.2 only if it is satisfied that:

(a) the member was entitled under this Section to receive reimbursement of staff 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 member was under a legal obligation to make the payment; and

(d) where, under the terms of the contract between the 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.

3.6.4 If the SPCB determines under paragraph 3.6.3(d) that the contractual provision was not reasonable, the SPCB may restrict the application for reimbursement of the redundancy payment to such amount as the SPCB considers reasonable.

3.7 Employment of close family members of another Member

3.7.1 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, shall declare that relationship to the SPCB. The declaration shall be in writing and include the name of the close family member, the name of the other member, the relationship to that other member and such other information as the SPCB may determine.

3.7.2 The SPCB shall arrange for all such declarations to be registered in a register which is open to public inspection.

Section 4: Family Care Costs

4.1 Introduction

4.1.1 A member may apply to the SPCB for the costs of additional care where it is specifically required to enable the Member to continue to perform their duties. This provision applies to members who have caring responsibilities for a child/children under the age of 16 or an adult dependant(s) being a spouse, partner, parent or other person who lives in the same household as the member (other than by reason of being an employee, tenant, lodger or boarder), or a person who reasonably relies on the member for their care or to make arrangements for their care.

4.1.2 A member may claim up to a maximum of £1,050 per month based on £350 per dependent up to a maximum of 3 dependents.

4.1.3 Additional support for family care is available to members during the Scottish Parliament's sitting weeks and for business that takes place outwith usual working hours as per the Parliament's Standing Orders. The normal Parliamentary week is between the hours of 14:30 and 17:30 on Monday, 09:15 and 17:30 on Tuesday, Wednesday and Thursday and 09:30 and 12:30 on Friday.

Section 5: Office costs

5.1 Introduction

5.1.1 A member is entitled but not required to have a local parliamentary office or similar workspace. Should a member wish to have an office or workspace, they must consider the requirements in paragraph 5.1.3 before entering into any leasing or licence arrangement.

5.1.2 Should a member choose to have a local parliamentary office or similar workspace it must be within their constituency or region. All costs incurred in the leasing and running of a local parliamentary office or similar workspace must be reasonable and incurred solely in the performance of the member's parliamentary duties.

5.1.3 In selecting an office it is essential that it is fit for purpose, suitable for the members' needs and allows them to meet their employer duties. Therefore, the following will come into effect from 8 May 2026:

- a) Members must seek independent legal advice on any proposed lease or licence to occupy prior to entering into an agreement.
- b) All draft leases/licences to occupy must be shared with Parliamentary officials prior to signing to ensure the document is a valid arrangement for which costs can be claimed under the Scheme.
- c) All offices should be staffed by paid staff and must be open to constituents on a regular basis, otherwise Members should consider if they require a local office at all.

- d) The location of an office should take account of access for constituents and staff, safety and security of all office users, and should reflect the status and importance of the Parliament as a national institution.
- e) Members must seek professional property advice in ensuring the following minimum standards for an office are met, including:
- i. minimum size or space per person;
 - ii. the need for heating to be in good repair;
 - iii. ability to ventilate the office;
 - iv. environment is suitable for use as an office and within required standards, for example suitable lighting;
 - v. appropriate kitchen and toilet facilities are available and in good condition;
 - vi. where part of shared premises ensure shared services in a serviced building are in good working order;
 - vii. ensuring that locks on all doors and windows are in good working order and that sufficient keys are provided to the Member; and
 - viii. confirming that any previously installed security measures, such as intruder alarms or external lighting, are in good working order.
- f) Members must ensure, in the event of being notified by their landlord or agent of dilapidation costs at the end of an occupancy, that the landlord provides a full and detailed justification for these costs. Where such justification has not been

provided, or where there is any dispute on the level of these costs or on the work needed, a Member must raise this with the landlord or agent. Two or more quotes must be sought to ensure value for money for any work required.

5.1.4 New Members, elected for the first time in May 2026, must take immediate steps to ensure any local office or workspace meets the above standards. Any member returned at the 2026 election who already has a lease or licence arrangement in place for a local office must ensure, within 6 months of the 2026 election, or sooner if looking for a new office, that their office meets the new minimum standards required before extending or renewing any arrangement to continue to occupy the accommodation. If after this deadline the accommodation leased does not meet, and cannot be altered to meet, the minimum standards for an office then the member should look to bring the leasing arrangement to an end as soon as possible and seek new suitable accommodation.

5.1.5 All offices must meet the minimum standards in order for costs to be claimed from the Scheme.

5.1.6 Office costs relate to the actual costs of having and running a local parliamentary office or the short term leasing or hiring of other suitable temporary office accommodation or workspace. Where an office is not opened, permitted office related costs in relation to homeworking may be claimed. Costs include, but are not limited to:

(a) the cost of establishing and running a local parliamentary office or workspace, such as leasing and utility costs;

(b) the purchase or lease of office furniture or equipment, only where such equipment is not provided or made available centrally. Such furniture and equipment will be for use in a parliamentary -funded local office or similar workspace or, in the case where a member of staff undertakes hybrid working between an office and home, for use in the home;

(c) the cost of telecommunications and broadband/internet services, where not met centrally;

(d) the home broadband costs of a members' staff where all the following points apply:

- a broadband connection was not already available;
- they need to work from home as their member has not opened a local parliamentary office or provides an alternative regular workspace;
- they do not work in the Parliament building and cannot easily commute to it on a regular basis; and
- it is mainly used for business purposes with no significant personal use;

(e) the cost of stationery items such as paper, printer ink etc for both Members' and their staff in relation to homeworking, provided any stationery items are used for parliamentary purposes and there is no significant personal use;

(f) Members can claim the homeworking allowance for their staff provided:

- they do not work in a hybrid manner and are required to work solely from home as their member has not opened a local parliamentary office or does not regularly provide alternative workspace;
- they do not work in the parliament building and/or cannot easily commute to it on a regular basis; and
- the member commits to providing information on any periods of sick or holiday absence for those staff for whom the allowance is claimed to enable reduction of any payment for any such period of absence in line with HMRC requirements;

(g) the cost of annual subscriptions, office related services and insurances;

(h) 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 (such accommodation should not be shared with the member or another staff member in any circumstances);

(i) the fees for a member attending a seminar or conference; and

(j) any other costs which are ancillary to those specified in sub-paragraphs (a) to (i) above. 5.1.5 The cost of additional IT devices (laptops, tablets and mobile phones) cannot be claimed from the Scheme as these are provided centrally by the SPCB. Where there is a disability-related support requirement that cannot be met centrally, costs can only be met from the Scheme following consultation with, and approval by, the Scottish Parliament's BIT Office.

5.1.7 The cost of dinner, bed, and breakfast for each overnight stay can be claimed up to the limit set out in the schedule of rates.

5.1.8 The cost of alcohol taken with an overnight meal cannot be claimed from the Scheme.

5.1.9 Subject to paragraph 5.3.5, a member who chooses to have an office may only submit a claim under this section in respect of a single local parliamentary office, within the constituency or region from which that member was returned. If a member has such an office, the member shall use it as the local parliamentary office and the office shall be the registered local address for correspondence.

5.1.10 A local parliamentary office shall not be used for party political activities of any kind.

5.2 Start-up provision

5.2.1 Within the first year of a new parliamentary session or following a by-election, a member setting up their first local parliamentary office or similar workspace is entitled to reimbursement of any one-off office start-up costs reasonably incurred in doing so, in so far as support is not available from the SPCB by way of central provision.

5.2.2 Start-up costs include, but are not limited to:

- a) Cost of engaging professional property advice in searching for an office or workspace that meets the minimum standards;
- b) Solicitors' fees for negotiating any lease or licence arrangements, and other legal costs such as the recording of the lease or licence, or an application for a change of use class for the premises as per planning requirements;
- c) Reasonable remedial work to ensure the premises are suitable as an office or workspace and meet the minimum standards as set out in paragraph 5.1.3, for example carpeting the office, installing blinds or other window dressing for privacy or security or creating an accessible meeting space;
- d) Survey of premises costs; and
- e) Signage costs.

5.2.3 A member is entitled to reimbursement of one-off start-up office costs subject to the limit specified in the Schedule of Rates.

5.3 Reimbursement of office costs for Members who establish and run local parliamentary offices

5.3.1 A constituency member is entitled to reimbursement of office costs subject to the limit in each financial year specified in the Schedule of Rates. Members may vary the limit of the office cost provision up or down by a maximum of £8,193 each financial year, or by such sum as determined following the uprating of the variation limit applied under paragraph 1.2.4, subject to the overall combined limit for the office cost and engagement cost provisions remaining within the overall agreed combined annual limit.

5.3.2 Members may only vary the maximum limits at set points in each financial year as determined by the SPCB.

5.3.3 Where in a particular region a single regional member is returned from a registered political party's regional list or where there is a regional member not aligned to any political party, that member is entitled to reimbursement of office costs subject to the limit in each financial year specified in the Schedule of Rates.

5.3.4 Subject to paragraph 5.3.5, where in a particular region more than one member is returned from a registered political party's regional list, those members are entitled between them only to reimbursement of office costs in respect of one regional office or workspace.

5.3.5 Where in the Highlands and Islands, North East Scotland, South of Scotland, West Scotland or Mid Scotland and Fife Regions more than one member is returned from a registered political party's regional list, the SPCB may, on the written application of all of those members who establish a local parliamentary office or suitable workspace, determine that they are entitled to reimbursement of office costs in respect of an additional local parliamentary office or workspace within the region.

5.3.6 Subject to paragraphs 5.3.9 and 5.3.10, where one or more local parliamentary office is shared by regional members as provided for in paragraph 5.3.4 or 5.3.5 then all

costs associated with running the local parliamentary office(s) will be shared in equal proportions between participating members in accordance with paragraph 5.3.8.

5.3.7 The office cost provision will be pro-rated to the period starting with the date a member enters the new local office to the end of the financial year for the first financial year of each new parliamentary session. This would also apply following any by-election.

5.3.8 The limit on the entitlement of each participating regional member to reimbursement of office costs in the circumstances set out in paragraphs 5.3.4 to 5.3.7 is calculated in accordance with the following table:

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%

Any limit calculated in accordance with the table above shall be rounded up to the nearest £100.

5.3.9 Where one or more regional members, returned from a registered political party's regional list, do not establish and run a local office the limit of entitlement to office cost provision of those members remaining who establish and run a local office, in the circumstances set out in paragraphs 5.3.4 to 5.3.7, will be recalculated as though the member or members who do not establish an office had not been returned on that registered political party's regional list.

Number of regional Members original returned on regional list	Number of Members not establishing a local office	Number of Regional Members recalculations subsequently based on
2	1	1
3	1	2
4	1	3
3	2	1
4	2	2
4	3	1

5.3.10 Should a member, who has previously not established a local office, decide at any subsequent point to establish a local office then all of those members returned from a registered political party's regional list who do establish a local office will require to share a local office as set out in paragraphs 5.3.4 to 5.3.7 and those members' entitlement to office cost provision will be recalculated in accordance with paragraph 5.3.9 from the point of establishing that shared office.

5.3.11 On the application of a member the SPCB may, if satisfied that local variations in the market for office accommodation make it impracticable for the member to establish and run a suitable local parliamentary office within the limit of costs which can be reimbursed under this Section, increase by up to a maximum £2,500, the limit on entitlement to reimbursement which would otherwise be applicable to that member.

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

5.3.13 Subject to paragraph 5.3.15, a member who sub-lets any part of a local parliamentary office to any other person is entitled to reimbursement of the amount of rent paid by the member less the rent due under any sub-lease.

5.3.14 A member is not 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") unless 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.

5.3.15 A member is not entitled to reimbursement of costs in respect of a local parliamentary office or workspace which is: (a) leased from a party political organisation; (b) sub-leased from or sub-let to a party political organisation.

5.4 Reimbursement of office costs for Members who do not establish and run local parliamentary offices or offices funded through the Scheme

5.4.1 Where a member does not establish and run a local parliamentary office or other workspace or where a member uses an office in the Parliament as a local parliamentary office, that member is entitled only to 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.

5.4.2 Where a member makes use of a privately-funded office, costs related to the direct running of that office cannot be claimed from the Scheme. In such circumstances, a member is entitled only to reimbursement of office-related costs up to a maximum amount of 50% of the limit on entitlement to reimbursement which would otherwise be applicable to that member. Such costs would include but are not limited to:

(a) the purchase or lease of office furniture or equipment, only where such equipment is not provided or made available centrally or, in the case where a member of staff works on a hybrid basis between an office and home, for use in the home. Such furniture cannot be used in a privately funded office;

(b) the cost of telecommunications and broadband/internet services, where not met centrally or used in a privately funded office;

(b) the home broadband costs of a members' staff where all the following points apply:

- a broadband connection was not already available;
- they need to work from home as their member has not opened a local parliamentary office or provides an alternative regular workspace;
- they do not work in the parliament building and cannot easily commute to it on a regular basis; and
- it is mainly used for business purposes with no significant personal use;

(d) the cost of stationery items such as paper, printer ink etc for both Members' and their staff in relation to homeworking, provided any stationery items are used for parliamentary purposes and there is no significant personal use;.

(e) Members can claim the homeworking allowance for their staff provided:

- a broadband connection was not already available
- they need it to work from home
- it is mainly used for business purposes
- they do not work in a hybrid manner and are required to work solely from home as their member has not opened a local parliamentary office or does not regularly provide alternative workspace;
- they do not work in the parliament building and/or cannot easily commute to it on a regular basis; and
- the member commits to providing information on any periods of sick or holiday absence for those staff for whom the allowance is claimed to enable reduction of any payment for any such period of absence in line with HMRC requirements;.

(f) the cost of annual subscriptions;

(g) 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; such accommodation should not be shared with the member or another staff member in any circumstances;

(h) the fees for a member attending a seminar or conference; and

(i) any other costs which are ancillary to those specified in sub-paragraphs (a) to (g) above.

5.4.3 The above calculations will be based on the number of members originally returned on the regional list for the political party, taking no account of any change made to calculations for those members who do establish and run a local office as set out in paragraphs 5.3.9 and 5.3.10.

5.5 Members working from home

5.5.1 A member cannot establish their home as a local office. However, where a member does occasional work from home in connection with the performance of parliamentary duties they are entitled to reimbursement of the following costs for that purpose provided there is no significant personal use:

- Essential stationery items such as paper, pens, printer ink etc.
- Telephone and broadband costs where such usage incurs additional charges in excess of their normal household domestic use.

Section 6: Engagement provision

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

6.1.2 Engagement costs relate to the actual costs of engaging with constituents and include, but are not limited to:

- a) business meeting expenses,
- b) postage and mailing costs, (all bulk communications should be issued by second class mail only),
- c) advertising costs,
- d) the hire of premises for surgeries, public meetings and other meetings with constituents, and
- e) the cost of the publication and distribution of newsletters, annual reports and surveys.

6.1.3 This does not include the costs of establishing and maintaining a website to share information from the member as such costs cannot be met from the Scheme.

6.1.4 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 up to a maximum limit of £8,193 each financial year, or by such sum as determined following the uprating of the variation limit applied under paragraph 1.2.4, subject to the overall combined limit for the Engagement and Office Cost Provisions remaining within the overall set limit.

6.1.5 Members may only vary the maximum limits at set points each financial year as determined by the SPCB.

Section 7: Cost of travel

7.1.1 A member is entitled to reimbursement of the cost of travel:

- (a) undertaken in the performance of parliamentary duties within the UK; or
- (b) subject to paragraph 7.1.5 in connection with the performance of parliamentary duties outwith the UK.

7.1.2 Subject to paragraph 7.1.3, 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.

7.1.3 Where a member's rent is reimbursed under paragraph 2.1.3(a), 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.

7.1.4 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. A member who submits a claim under this paragraph shall certify that the journeys undertaken were necessary to support them in their parliamentary duties. Travel shall not include the cost of daily commuting journeys by a member of staff, volunteer or intern to a normal place of work.

7.1.5 A member shall apply in advance to the SPCB for reimbursement of the cost of travel outwith the UK undertaken in the performance of parliamentary duties prior to any travel being arranged or undertaken.

7.1.6 In addition to reimbursement under paragraphs 7.1.1. to 7.1.5, a member may apply to the SPCB for an annual additional payment should the total number of miles travelled in the performance of their parliamentary duties exceed 11,000 miles in any given financial year. This payment shall be made at an incremental rate as set out below. This is intended to provide additional support for members whose travel significantly exceeds the current approved HMRC Mileage Allowance Payments

threshold, while continuing to reimburse mileage up to 11,000 miles at the appropriate HMRC rate. Members should note that any additional payment will be taxable. Applications under this paragraph must be submitted to the Travel and Expenses Office.

No of Miles	Lump sum
11,000 to 12,500	£250
12,500 to 15,000	£500

7.2 Car Hire

7.2.1 A member is entitled to reimbursement of the cost of car hire undertaken in the performance of parliamentary duties. Car hire is recognised as a generally safer and more sustainable mode of business travel compared to personal vehicles, due to newer and regularly maintained fleets, and the availability of electric or hybrid vehicles which could reduce emissions. When public transport could be reasonably utilised car hire should not be used in its place.

7.2.2 Car hire shall be reimbursed from the Travel Provision, subject to the following conditions:

- (a) Demonstration of Need – A member must demonstrate that car hire was necessary and that public transport was not a feasible or reasonable alternative for the performance of the relevant parliamentary duties.
- (b) Sustainability Requirements – Where car hire is approved, a member shall use an electric vehicle, where available and feasible. Where an electric vehicle is not available or feasible, the member shall select the most sustainable vehicle option offered by the hire provider.

7.3 Boat Hire

7.3.1 If a Member identifies that they have a need to hire a boat they should submit a request for the approval of the SPCB through the Travel and Expenses Office in advance of any hire agreement being made with the following information:

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

Section 8: Disability

8.1.1 A member who has a disability may apply to the SPCB for reimbursement of expenses incurred in respect of additional resources reasonably required for the performance of that member's parliamentary duties.

8.1.2 In selecting premises for a local parliamentary office members must give due consideration to the accessibility of the premises with the aim of ensuring they are accessible to constituents and staff in line with the office standards at paragraph 5.1.3.

8.1.3 Wherever possible members should look to secure accessible premises.. Should a member not be able to find accessible premises or not be able to afford such premises within their office cost provision limits and their constituency or region, they should provide evidence to the SPCB for consideration in support of their claim for office accommodation expenses. If such evidence supports the constraints highlighted and the member can show they have looked to lease accessible premises, this should not stop a member from opening an office.

8.1.4 A member may apply to the SPCB for reimbursement of expenses incurred by the member in respect of:

(a) making reasonable adjustments to the office 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 persons; or

(c) facilitating meetings involving disabled persons by hiring (on an occasional basis) alternative meeting premises.

Section 9: Additional expenses

9.1 Interpretation, translation and similar costs

9.1.1 A member may apply to the SPCB for reimbursement of any expenses incurred in respect of:

- (a) engaging an interpreter for a language other than English or engaging a sign language interpreter who in either case is required for a meeting with members of the public
- (b) translation services required for correspondence with members of the public, to take part in parliamentary business or for inclusion of other languages in parliamentary funded publications; or
- (c) any other services required to facilitate equal access to members for disabled persons.

9.2 Exceptional expenses

9.2.1 A member may apply to the SPCB for reimbursement of any exceptional expenses to be incurred by that member in connection with the performance of parliamentary duties.

9.2.2 In determining any application under paragraph 8.2.1 the SPCB shall, where applicable, recognise the distinctive needs of members not aligned to any political party or members aligned to a political party with fewer than five members.

9.2.3 The SPCB may, in exceptional circumstances, approve exceptional expenses incurred by members where the Scheme does not otherwise provide for reimbursement.

Section 10: Winding up

109.1 Introduction

10.1.1 This Section applies when a person (referred to as the “former member”) ceases to be a member of the Parliament for any reason.

10.1.2 On or after the date on which the former member ceased to be a member Sections 2 to 9 of this Scheme continue to apply only in respect of any claim relating to expenses or costs incurred or committed to prior to that date. All such claims shall be submitted within such period as the SPCB may specify.

10.1.3 Unless paragraph 10.1.2 applies, paragraphs 10.2 to 10.5 apply in respect of any expenses or costs incurred after the date on which a former member ceased to be a member for the purpose of winding up the former member’s office.

10.2 Staff costs

10.2.1 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 paragraphs 3.2 and 3.3, 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.

10.3 Staff redundancy

10.3.1 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:

(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 either directly or through a pooling arrangement; and

(d) where, under the terms of the contract between the former member, or any pool arrangement for which the former member benefits and contributes, 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.

10.3.2 If the SPCB determines under paragraph 10.3.1(d) that the contractual provision was not reasonable, the SPCB may restrict the application for reimbursement of the redundancy payment to such amount as the SPCB considers reasonable.

10.4 Accommodation, office and associated costs

10.4.1 A former member is entitled to reimbursement of the costs reasonably incurred

(a) in the closing down of a parliamentary office

(b) in undertaking a survey of that office as required where potential dilapidation costs exceed £5,000

(c) in connection with the termination of any agreement pertaining to leasing residential property within Edinburgh under paragraph 2.1.2(b)

(d) in connection with any ancillary obligations arising from paragraph 10.4.1 (a) to (c)

(e) for the purpose of travel within Scotland undertaken in connection with (a), (b), (c) or (d)

10.4.2 The reimbursements in paragraph 10.4.1 are subject to a limit equivalent to one third of the combined amount of the maximum limit of the office cost provision as set out in section 5 and the virement limit in any given year.

10.4.3 Any costs reimbursed under paragraph 10.4.1 may include the costs of travel of the former member's staff provided that such costs are incurred for the purpose of paragraphs 10.4.1(a), (b) or (d).

10.5 Member change of status

10.5.1 A member is entitled to access the Winding Up Provision subject to the limits set out in paragraphs 10.4.1, 10.4.2 and 10.4.3 in circumstances when a member leaves a party or changes status from a regional member to constituency member or vice versa following a Scottish Parliamentary election to enable them to wind up their previous office and open a new office if necessary in accordance with section 5.3.

10.6 Time limit for submission of claims

10.6.1 A former member shall submit any claims under paragraph 10.4 within six months from the date on which the former member ceased to be a member, or, if that is not possible, within such longer period as the SPCB may allow.

10.6.2 A member shall submit any claims under paragraphs 10.2 to 10.5 within three months from the date on which the members' ceased to be a Member or on which the Members' status changed, or, if that is not possible, within such longer period as the SPCB may allow.

Section 11: Definitions

11.1.1 The following definitions apply to the Scheme:

“claim” means any expenses claim or other application made against any provision under the Scheme for reimbursement of expenses or costs. This includes:

- (a) expenses claims made by members and their staff for the repayment of costs they have personally incurred,
- (b) payment of invoices on behalf of members direct to contractors or suppliers where engaged by members in relation to the provision of goods and services,
- (c) recurring regular payments and direct debits, where a member has a contract to meet such costs; for example, monthly rent for the leasing of a local parliamentary office or Edinburgh flat, or utility provision contract. These are set up at the request of the member to automatically pay regular costs to a landlord or supplier and on provision of evidence supporting the payments;
- (d) regular reconciled costs where members or their staff have made use of a central Scottish Parliament contract for the supply of goods or services. Such costs are then allocated against the members provisions including, for example, mobile phones, taxis, rail tickets, stationery purchases etc.; and
- (e) any combination of methods in (a) to (d) above in full or part payment of an expense.

“close family member”, in relation to a member, means:

- (a) a spouse, civil partner or cohabiting partner of the member; or
- (b) a parent, child, grandparent, grandchild, sibling, uncle, aunt, nephew or niece of the member or of a person mentioned in sub-paragraph (a)

“connected person”, in relation to a member, means a business partner or a business associate of the member or any organisation (other than a party political organisation) in which the member concerned or a close family member has an interest

“cost of overnight accommodation” means the actual cost incurred by the member, or, as the case may be, member of staff, volunteer or intern (inclusive of the cost of any

evening meal and breakfast) subject to the limit per night specified in the Schedule of Rates

"cost of travel" means

- (a) the actual cost of any travel ticket purchased or fare paid in making a journey, or part of a journey, by public transport
- (b) in respect of a journey, or part of a journey, by means of a motor vehicle (excluding a hired motor vehicle), motor cycle or bicycle, such amount per mile as is prescribed from time to time as the rate applicable for vehicles of those kinds in section 230(2) of the Income Tax (Earnings and Pensions) Act 2003 (or any re-enactment of that provision)
- (c) in exceptional circumstances, with the approval of the SPCB, the actual cost of motor vehicle hire and associated fuel costs
- (d) tolls and car parking charges

“constituency” and “region” refer to the constituencies and regions provided for by Schedule 1 to the Scotland Act 1998 (or any re-enactment of that provision)

“constituency member” means a member of the Parliament for a constituency

“disability” has the same meaning as in The Equality Act 2010 (or any re-enactment of that provision), and “disabled” is to be construed accordingly

“Edinburgh” (except in paragraph 6.1.3) means a constituency listed in Group One of Annex A

“financial year” means the year from 1 April to 31 March

“improper claim” means a claim in respect of expenses or costs which have not in fact been incurred at all, have been incurred for a purpose not permitted by the Scheme, or by claiming for higher costs than actually incurred

“improper use” means any claim, or behaviour or conduct peripheral to a claim which undermines the principles of the Scheme and creates sufficient threat to public confidence in the Scheme and/or the SPCB’s management of public funding

“member”, except where the context otherwise requires, means a member of the Scottish Parliament

“other residence” means any residential property (other than a member’s main residence) which is owned by a member and which that member has regularly occupied as a residence

“Parliament” means the Scottish Parliament

"parliamentary duties" means any task or function which a member could reasonably be expected to carry out in that member’s capacity as a member, including but not limited to:

(a) attending a meeting of the Parliament

(b) 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

(c) undertaking research or administrative functions which relate directly to, or are in connection with, the business of the Parliament

(d) 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

(e) attending parliamentary party group meetings in Edinburgh or, with the prior approval of the SPCB, any other place in Scotland

(f) attending a meeting, ceremony or official function which relates directly to, or is in connection with, the business of the Parliament

(g) attending an international conference which relates directly to, or is in connection with, the business of the Parliament with the prior approval of the SPCB

but does not include a member's activities which are in relation to that member's role as a party spokesperson or representative

“pool” means any arrangement by which two or more members jointly engage staff

“Presiding Officer” means the member who is elected as the Presiding Officer of the Scottish Parliament

“public transport” means any service or services provided to the public at large for the carriage of passengers by road, rail, air or sea

“regional member” means a member of the Parliament for a region

“reimbursement” means either a payment by the SPCB to a member in respect of an expense or cost incurred by that member, or a payment made by the SPCB on behalf of a member either to a third party to whom that member has an obligation to make payment or to a member of staff to whom that member has requested that payment be made

“Schedule of Rates” means the schedule published from time to time by the SPCB specifying the various limits on expenses or costs which can be reimbursed under this Scheme

“Scheme” or “the Scheme” means the Reimbursement of Members’ Expenses Scheme

“Scheme declaration” means a declaration form signed, whether electronically or otherwise agreed to, by a Member of the Scottish Parliament to confirm they will fully comply with the Scheme prior to submitting any claim for reimbursement.

“Scheme Principles” means the principles in paragraph 1.1.2

“SPCB” means the Scottish Parliamentary Corporate Body

“staff” means any person or persons in respect of whom a member is entitled to reimbursement of staff costs under Section 3 and a “member of staff” is to be construed accordingly.

Annex A: Groups of constituencies for entitlement to accommodation in Edinburgh

Group One

Almond Valley
Bathgate
Edinburgh Central
Edinburgh Eastern, Musselburgh and Tranent
Edinburgh North Eastern and Leith
Edinburgh North Western
Edinburgh Northern
Edinburgh South Western
Edinburgh Southern
Falkirk East and Linlithgow
Midlothian North
Midlothian South, Tweeddale & Lauderdale – (Ward ML6 Midlothian South)

Group two

Airdrie
Clackmannanshire and Dunblane
Coatbridge and Chryston
Cowdenbeath
Cumbernauld and Kilsyth
Dunfermline
Dundee City East
Dundee City West
East Lothian Coast and Lammermuirs
Falkirk West
Glasgow Anniesland
Glasgow Baillieston and Shettleston
Glasgow Cathcart and Pollok
Glasgow Central
Glasgow Easterhouse and Springburn
Glasgow Kelvin and Maryhill
Glasgow Southside
Hamilton Larkhall & Stonehouse (excluding ward 5 Avondale & Stonehouse)
Kirkcaldy
Mid Fife and Glenrothes
Midlothian South, Tweeddale & Lauderdale (excluding electoral Ward ML6 – Midlothian)
Motherwell and Wishaw
Fife North East
Paisley
Perthshire North – (Ward 1 Carse of Gowrie and Ward 12 Perth City Centre)
Perthshire South and Kinross-shire

Renfrewshire North and Cardonald - (Ward R1 Renfrew North and Braehead Ward)
Stirling
Strathkelvin and Bearsden
Uddingston and Bellshill
Rutherglen and Cambuslang

Group three

Aberdeen Central
Aberdeen Deeside and North Kincardine
Aberdeen Donside
Aberdeenshire East
Aberdeenshire West
Angus North and Mearns
Angus South
Argyll and Bute
Ayr
Banffshire and Buchan Coast
Caithness, Sutherland and Ross
Carrick, Cumnock and Doon Valley
Clydebank and Milngavie
Clydesdale
Ward 5 Avondale and Stonehouse (Hamilton, Larkhall and Stonehouse)
Cunninghame North
Cunninghame South
Dumbarton
Dumfriesshire
East Kilbride
Eastwood
Ettrick, Roxburgh and Berwickshire
Galloway and West Dumfries
Inverclyde
Inverness and Nairn
Kilmarnock and Irvine Valley
Moray
Na h-Eileanan an Iar (Western Isles)
Orkney Islands
Perthshire North (Excluding Ward 1 Carse of Gowrie and Ward 12 Perth City Centre)
Renfrewshire North and Cardonald (Excluding Ward R1 Renfrew North and Braehead and Ward)
Renfrewshire West and Levern Valley
Shetland Islands

Skye, Lochaber and Badenoch

Annex B: Constituencies and regions for entitlement to overnight accommodation outside Edinburgh

Constituencies

Argyll and Bute

Caithness, Sutherland and Ross

Galloway and West Dumfries

Inverness and 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 Scotland

Schedule of rates

The rates for 2026/27 as agreed by the SPCB are as follows:

Paragraph	Description	Limit
2.1	Edinburgh accommodation provision	£22,400
3.2	Staff cost Provision	£169,000
5.2	Start up provision	£6,869 for constituency members Regional Members will be advised on an individual basis.
5.3	Office cost provision	£22,800 Members able to flex up to £8,193 from Engagement Provision to Office Cost Provision. Regional Members will be advised on an individual basis.
6.1	Engagement Provision	£18,800 Members able to flex up to £8,193 from Office Cost Provision to Engagement Provision.
2.2	Overnight accommodation in UK (excluding Greater London)	£242 (includes dinner, bed and breakfast)
2.2	Overnight accommodation in Greater London and elsewhere outside UK	£282 (includes dinner, bed and breakfast)

Paragraph	Description	Limit
7.1	Car Mileage costs for travel whilst carrying out parliamentary duties	45p per mile for first 10,000 miles and 25p per mile thereafter
7.1	Motorcycle Mileage costs for travel whilst carrying out parliamentary duties	24p per mile
7.1	Pedal cycle Mileage costs for travel whilst carrying out parliamentary duties	20p per mile
10.4	Winding up provision	One third of the comined amount of full Office Cost Provision plus max transfer available each year. £10,331 per constituency MSP Regional Members will be advised on an individual basis.