



The Scottish Parliament  
Pàrlamaid na h-Alba

Scottish Parliamentary Corporate Body  
Thursday 12 March 2026 (Session 6)

## Review of Members' Expenses Scheme and Uprating of Members' Expenses Provisions

### Executive summary

1. The SPCB is invited to note the changes made to the Members' Expenses Scheme and Party Leaders' Expenses Scheme in line with the review findings and recommendations as agreed by the SPCB at its meeting of 25 September 2025.
2. The Scheme includes the uplifted provision rates for 2026-27 and as such we have combined the usual annual uprating of provisions with the revised Schemes paper for SPCB consideration and agreement.

### Issues and options

#### Members' Expenses Scheme

3. The SPCB agreed in September 2025 to the following main recommendations for changes to the Members Expenses Scheme in advance of Session 7:
  - The existing IT standard package provided to Members should include a printer for home use in the next session – this is to address recurring feedback that Members are working more from home and require print facilities for correspondence purposes.
4. Should a Member choose not to open a local office in Session 7, a printer will be provided to their members of staff, recognising that staff will not have the option of printing in a local office.
  - Should a Member choose not to open a local office, the staff of those Members should be entitled to claim for the homeworking allowance (as allowed by HMRC). This will be reimbursed by way of the Office Cost Provision and forms a part contribution to the additional costs of those with home as their primary workplace.
5. Only centrally provided BIT devices will be provided to Members, with minimal exceptions for kit that supports those with additional support requirements being eligible for reimbursement – this proposal is to mitigate cyber risks.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

6. Additional care costs will be made available on application to the SPCB for Members with caring responsibilities for a child/children under the age of 16 or an adult dependant, up to a maximum of £1,050 per month based on £350 per dependent up to a maximum of 3 dependents. This will only be available during business sitting weeks, where such additional care is specifically required to enable the Member to continue to perform their duties outwith Parliament's usual business hours.
7. The scope for Members to lease a property in Edinburgh should continue with the SPCB using market experts when considering inflationary uplifts in the early part of 2026 and during the session ahead. This is to ensure that the capped Edinburgh Accommodation Provision is sufficient given the volatility of the rental domestic property market and its sensitivity to any external environmental changes.
8. A further assessment of rents was carried out in February 2026. Average rents in the EH postcode districts peaked at over £1,600pcm in May 2025, but have since stabilised at around £1,400-£1,500pcm. In 2025, the average rent for a studio/1-bed is c.£1,200pcm, with 2-beds at c.£1,450pcm. Looking at the EH postcodes Members currently rent in the rents range from £956 to £1,505 for a 1 Bed flat and £1,191 to £1,911 for 2 beds. With the increase to the provision this means that 1 bed flats would be affordable and leave sufficient monies for other costs. In the EH7 and EH8 area where most member have rented, a 2 bed flat would be affordable and leave sufficient monies for additional costs such as utilities and council tax, not including the premium as there is separate provision for this. In EH1, EH3 and EH10 Members would only be able to afford a 1 bed flat in these areas based on these average rent costs.
9. In future, the Scheme sets minimal standards for local offices. This is to lower the risk of additional costs in respect of the condition of premises and associated remedial work. The standards should also support Members to ensure that their offices meet health and safety at work requirements, security and reflect the status of the Parliament.

## **Party Leaders Allowance and Financial Assistance to Political Parties**

10. The review also considered the Party Leaders' Allowance and Financial Assistance to Political Parties (short monies). The SPCB agreed that access to party leaders' allowance should be widened by reducing the eligibility criteria to parties with 5 or more Members from the current 15, and that funding should be provided based on a fixed amount per party (£20,000), plus an amount of £1,500 per Member returned for the party.
11. On Financial Assistance, the SPCB agreed to not make any changes to funding but to provide parties with more guidance in relation to arrangements in a coalition or partnership agreement, splitting of staff costs and parties' responsibilities and the need for audit certificates to be submitted in a timely manner.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

12. SPCB will wish to note that both Schemes have been amended to reflect these changes where appropriate and the relevant accompanying guidance will be updated for the new session.
13. Some further changes have been made to the Scheme beyond the findings of the report including:
- Reflecting the findings of investigations into claims made under the Scheme during the session, for example highlighting the importance of the Scheme principles in claiming under the Scheme and adding more detail on what claim means to ensure it is clear it is not just someone making a claim for reimbursement but is a much broader term and includes for example invoices;
  - Ensuring the recently updated use of resources policy and both Schemes tie in and connect with each other such as ensuring principles are included in the party leaders' scheme and align with the Members' expenses scheme principles; and
  - Legislative changes that have an impact on one or both of the Schemes since last reviewed in particular the Worker Protection (Amendment to Equality Act 2010) Act 2023 which came into force in October 2024 whereby we have made it clear that Members and staff or two staff should not share overnight accommodation in any circumstances, removing being able to claim for alcohol and thereby reducing risk in such situations.
  - The revised Schemes, attached at Annexe A, along with a resolution (Annexe B) setting out that the new Schemes will replace the existing Schemes in their entirety, will be considered by Parliament on 19 March as agreed through the Chamber Team. The resolution and Schemes need to be laid by way of a motion on behalf of the SPCB and we suggest this is done by Jackson Carlaw MSP as the portfolio Member for Members' Expenses, with support from the other SPCB Members.
- 14. The SPCB is invited to agree the resolution (Annexe C) and revised Schemes at Annexe A and B and confirm it is content for Mr Carlaw to lay the motion on behalf of the SPCB and seek Parliament agreement to implement the new Schemes from the start of the new session.**

### **Up-rating of Scheme Provision 2026-27**

15. Provision is made under paragraph 1.2.4 of the Reimbursement of Members' Expenses Scheme and Rule 6(1) of the Party Leaders' Allowance Scheme to increase the provision made on 1 April each year having regard to such indices as the SPCB considers appropriate. Paragraph 1.2.5 of the Members' Expenses Scheme also determines that any increased expenses limit for the major expense categories will be rounded up to the nearest £100 at each up-rating.
16. The SPCB agreed in March 2020 to continue to increase the Office Cost Provision and other expenses provisions in line with the January All Items RPI figure. For the 2026-27 budget, the SPCB applied the annualised AWE to uplift the MSP Staff Cost Provision (SCP), similar to treatment in 2024-25 and 2025-26.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

On this basis, the SCP has been uplifted by 4.3% in the budget, reflecting the annualised AWE index as at September 2025.

17. The January 2026 All Items RPI figure is 3.8%, which equates to an increase of £900 for the Office Cost Provision bringing the figure for constituency Members to £22,800 when rounded up to the nearest £100 and equating to an actual increase of 4.11%.
18. The 3.8% All Items RPI increase also applies to the Edinburgh Accommodation Provision and the Engagement Provision as follows:
  - a. Engagement Provision increases by £700 meaning Engagement provision is £18,800 when rounded up to the nearest £100 equating to an actual increase of 3.87%.
  - b. Edinburgh Accommodation provision increases by £900 when rounded up and equates to £22,400 for the year and an actual increase of 4.19%.
19. The party leaders' allowance will change as detailed above at paragraph 3 and in future years will be increased in line with the increase to the staff cost provision.
- 20. The SPCB is invited to agree the uplift to the various provisions of the Scheme as detailed above and in the attached notice to all Members at Annex D.**

## **Governance**

21. The Scotland Act places obligations on the SPCB to provide a scheme for meeting Members' travel and expenses. The SPCB review the Scheme on a sessional basis to ensure it continues to be operationally fit for purpose, and the attached revised Schemes are the outcome of the latest review.
22. The rules of the Scheme enable the SPCB to set any uplift it deems appropriate to the provisions laid out within the Scheme and the attached notice and information in the revised Schemes reflects the proposed uplifts for 2026-27.

## **Resource implications**

23. The approved 2026-27 budget contains adequate provision for the changes recommended to the Members' Expenses Scheme and the Party Leaders' Expenses Scheme as well as the indexation of Members' expenses in line with the standard uprating provisions of the Scheme and as included in the SPCB's budget submission for 2026-27.

## **Publication Scheme**

24. This paper will be published in line with the SPCB's publication Scheme.

## **Next steps**

25. The revised Schemes and resolution will be laid before Parliament for consideration by Parliament as a whole on 19 March 2026. If agreed, then Allowances Office will publish the new Schemes and update all guidance in preparation for the new session.
26. Communications will be issued to all Members on the new Scheme and then information sessions will be made available to new and returned Members following the election.
27. The Allowances Office will publish the attached notice to advise Members of the increases and provision limits for the year 2026-27 and update My Expenses as required. Regional Members will be advised separately of their office cost provision calculation based on the number of Members returned for the party in each region.
28. The necessary steps will be taken to apply the salary increases of those on the minimum of any point in the attached pay scales with their employing Members.

## **Decision**

29. The SPCB is invited to agree:
  - the resolution and revised Schemes at Annexe A, B and C;
  - confirm they are content for Mr Carlaw to lay the motion on behalf of the SPCB and seek Parliament agreement to implement the new Scheme from the start of the new session; and
  - the uplift to the various provisions of the Scheme as detailed above and in the attached notice to all Members at Annexe D.

**Allowances Office  
March 2026**

## **Annexe A: Revised Members’ Expenses Scheme**

### **Reimbursement of Members’ Expenses Scheme**

*Sgeama Ais-phàighidh Cuibhreannan nam Ball*

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## REFERENCE: SPCB (2026) - Paper 19 – by correspondence

### 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-ìseal 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**

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

- 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.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

### 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

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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;

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

(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

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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;

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

- (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.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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. Seperate 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.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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.

2.3.4 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

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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.

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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.

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### 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.

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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 sub-paragraphs (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.

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### 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

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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:

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- 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

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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 and 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

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- 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

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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;

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- 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.

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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:

<b>Number of regional Members</b>	<b>Percentage of limit on office costs applicable to a single regional Member</b>	
-	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.

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<b>Number of regional Members original returned on regional list</b>	<b>Number of Members not establishing a local office</b>	<b>Number of Regional Members recalculations subsequently based on</b>
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.

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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;

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- 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

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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.

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<b>No of Miles</b>	<b>Lump sum</b>
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

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

“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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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)

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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:

<b>Paragraph</b>	<b>Description</b>	<b>Limit</b>
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)

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

<b>Paragraph</b>	<b>Description</b>	<b>Limit</b>
2.2	Overnight accommodation in Greater London and elsewhere outside UK	£282 (includes dinner, bed and breakfast)
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

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

<b>Paragraph</b>	<b>Description</b>	<b>Limit</b>
		Regional Members will be advised on an individual basis.

# Annexe B: Revised Party Leaders' Expenses Scheme

## Party Leaders' Expenses Scheme

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## 1.Introduction

- 1.1 The Party Leaders' Expenses Scheme as set out below is given effect by resolution of the Scottish Parliament.
- 1.2 The Scheme sets out the provisions available to support eligible party leaders in carrying out their parliamentary party leader duties and the principles and rules party leaders must abide by making a claim for reimbursement under the Scheme.
- 1.3 This Scheme is issued by the SPCB with the purpose of ensuring the regularity and propriety of the management of public money and resources,

## REFERENCE: SPCB (2026) - Paper 19 – by correspondence

which the SPCB is accountable for under the Scotland Act 1998. The Party Leaders' Expenses Scheme operates in addition to the Members' Expenses Scheme and imposes additional considerations for Party Leaders to those placed on them as Members under the Members' Expenses Scheme.

- 1.4 The Scheme applies to party leaders whenever they make a claim under the Scheme, and compliance with the Scheme is required under [Section 7, paragraph 4](#), of the Members' Code of Conduct.

## Part A

### 2. Principles and Rules in relation to the Scheme

- 2.1 Any claim made under the Scheme will be made having regard to the Principles of the Scheme. These principles, which stem from the Nolan principles of standards in public life and inform the interpretation of the Scheme, are:

#### Objectivity

- A party leader is entitled to reimbursement of expenses which have been incurred only for the purpose of carrying out parliamentary leader duties as detailed in this Scheme.
- A party leader or a member of their staff shall not submit a claim unless satisfied that the expenses represent value for money and were incurred having due regard to efficiency and effectiveness.

#### Accountability

- A party leader is personally accountable for a claim, even if they delegate the administration of the claim to others.
- A party leader is entitled to reimbursement of expenses only if the claim is supported by invoices, receipts or other documentation confirming the expenditure, unless otherwise determined by the SPCB.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

### **Openness**

- A party leader shall be open and transparent as respects expenses claimed under the Scheme.
- A party leader shall observe and comply with the SPCB's finance and governance arrangements in relation to travel and expenses claimed under the Scheme.

### **Integrity**

- A party leader shall ensure that a claim is in compliance with the Scheme.
- A party leader shall not enter into any arrangement which could give rise to a benefit to a party-political organisation.

### **Selflessness**

- A party leader shall ensure that any claim is submitted solely in respect of the performance of parliamentary party leader duties, including the role of a party spokesperson or representative and is not submitted in order to gain financial or other benefit for the party leader or any other person.

### **Honesty**

- A claim shall be made in good faith.

### **Leadership**

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

### **Equality**

- All eligible party leaders have equal formal and legal status

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

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

2.3 The following general rules shall, unless the context otherwise requires, govern the Scheme.

### **3. Interpretation**

3.1 In this Scheme-

- "claim " means any such form or method to claim expenses as prescribed by the SPCB from time to time;
- "financial year" means the period from 1 April in one year to 31 March in the next year;
- "member" means a Member of the Scottish Parliament;
- "qualifying party leader" means the Parliamentary leader of a registered political party represented in the Parliament and which registered political party has not less than five members, but excludes any Parliamentary party leader who is or a member of whose party is a part of the Scottish Government or a junior Scottish Minister in terms of the Scotland Acts of 1998, 2012 and 2016 and any amendment to, or any re-enactment thereof;
- "registered political party" means a party registered under the Political Parties, Elections and Referendums Act 2000, and any amendment to, or any re-enactment thereof;
- "SPCB" means the Scottish Parliamentary Corporate Body in terms of section 21 of the Scotland Act 1998;
- "staff" in relation to a qualifying party leader means an employee or employees of a qualifying party leader and a person or persons on a contract

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

with an agency, a contract for services or a volunteer; and any reference to a Part is a reference to the Part so lettered in this Scheme and any reference to an Annex is a reference to the Annex so lettered in this Scheme.

### **4. Verifiable Expenditure**

- 4.1 The SPCB may, on application for the purpose made to it by a qualifying party leader in accordance with this Scheme, make payments to that qualifying party leader for reimbursement of travel and expenses incurred by that qualifying party leader under the Scheme.
- 4.2 Subject to paragraph (4.3), payments for which a qualifying party leader is eligible shall be paid by the SPCB only upon the production to the SPCB of evidence of relevant expenditure in the form of invoices or receipts.
- 4.3 Supporting invoices and receipts are not required for the payment of mileage claims.
- 4.4 A qualifying party leader shall complete, certify and submit a claim in order to obtain payment from the Scheme. In submitting a claim, a party leader shall: -
  - (a) act in accordance with the Principles and Code of this Scheme;
  - (b) comply with the rules of the Scheme; and
  - (c) have regard to any guidance issued by the SPCB.
- 4.5 The SPCB shall, for the purposes of administering the Scheme, prescribe the form and manner in which claims are submitted by qualifying party leaders under the Scheme and the manner in which such claims are verified. .

## **5. Party Leader's Expenses Scheme Code**

- 5.1 The proper use of qualifying party leaders' Expenses Scheme provisions payable under this Scheme shall be governed by the Expenses Code in the Annex.

## **6. Publication**

- 6.1 The SPCB shall publish information on travel and expenses claimed under this Scheme for each financial year in such form as the SPCB may determine.

## **7. Enforcement**

- 7.1 The SPCB shall be responsible for supervising adherence to the provisions under this Scheme.
- 7.2 Where eligibility for any provision under this Scheme is in dispute, and cannot otherwise be resolved, the matter shall be referred to the SPCB for determination.
- 7.3 Any member may make a complaint to the SPCB where that member has reason to believe that any provision under this Scheme has not been expended in accordance with the Scheme, and where such a complaint is made, the SPCB shall hear that complaint within one month.
- 7.4 Where the SPCB has reason to believe that improper use has occurred or where the SPCB has received a complaint under paragraph (7.3), the SPCB may initiate investigations into the matter.
- 7.5 Where the SPCB has initiated investigations in accordance with paragraph (7.4) and finds that there has been improper use of the Scheme, the SPCB may refer to complaint to the Standards, Procedures and Public Appointments

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

Committee; and such referral may result in the removal of all or part of the provision available to party leader under the Scheme.

## **8. Uprating & Rates Payable**

- 8.1 The SPCB shall uprate the party leaders' expenses provision limit on 1 April each year, having regard to such indices as the SPCB considers appropriate.

The rates payable in respect of travel and overnight expenses shall not exceed the appropriate rates specified in the Members' Expenses Scheme whether incurred by a qualifying party leader or one of his or her staff.

## **Part B**

### **9. Party Leaders' Expenses**

- 9.1 A qualifying party leader shall be eligible for a party leaders' provision under this part of the Scheme for the purpose of providing support to carry out the extra duties as a Parliamentary party leader, including the role of a party spokesperson or representative.

- 9.2 The duties referred to in sub paragraph (9.1) shall:

a. include any work on the preparation of

(i) briefing notes

(ii) speeches and

(iii) attendance at an event to which the qualifying party leader has been invited to give a presentation on his or her party's policies in the Parliament;  
but

b. excludes any work on the preparation of briefing notes and speeches and attendance at a party-political conference or a seminar, workshop or meeting with party activists and canvassing for party political support, whether during

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

an election or otherwise, and fundraising for a political party and any constituency case work.

9.3 Without prejudice to the generality of sub paragraph (9.1) above, the provision may be used for the following:

i. the employment of staff (which shall, in relation to employees include the costs of employer's National Insurance contribution and any pension contributions);

ii. necessary office accommodation costs;

iii. to meet travel and overnight expenses (which shall include car hire and taxi fares) of the qualifying party leader and any staff referred to in (i) above relating to travel within Scotland and travel commencing within Scotland to destinations within the UK (but outside Scotland) and return incurred whilst undertaking the duties of a Parliamentary party leader, or in the case of one of his or her staff, assisting a Parliamentary party leader in his or her duties.

iv. to meet travel and overnight expenses outside the UK including those of staff not covered by (9.3) (iii) for meetings as part of the duties of a Parliamentary party leader, or in the case of staff assisting with those duties, provided that the SPCB authorises such travel in advance.

v. office equipment and furniture, where not provided for centrally.

9.4 Subject to the provisions of this paragraph, the maximum amount per qualifying party leader which may be claimed in a financial year will be calculated as follows:

(a) A fixed sum per annum applicable to eligible party leaders of a registered political party with 5 or more members plus an amount per member subsequently returned for that party at an election.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

- 9.5 For the period beginning 7 May 2026 and ending 31 March 2027, the relevant amount shall be a fixed sum of £20,000 plus £1,500 per member of that registered party.
- 9.6 For any subsequent period of one year beginning 1 April 2027, the fixed amount and amount per member of the party shall be increased having regard to such indices as the SPCB considers appropriate.
- 9.7 Subject to sub paragraph (9.6), where a member becomes a qualifying party leader during a financial year the amount which may be claimed shall be the pro rata amount due from the date when that member became a qualifying party leader to the end of the relevant financial year.
- 9.8 Where a qualifying party leader is replaced by his or her party by another qualifying party leader, the amount which may be claimed by the replacement qualifying party leader shall be the balance remaining of the provision (if any) for that financial year.
- 9.9 Where any change of qualifying party leader occurs under sub-paragraph (9.6) above, intimation in writing shall be given to the SPCB by the replacement qualifying party leader and the date applicable for eligibility for this provision shall be the date of intimation of the change to the SPCB.
- 9.4 Where any change in the number of members of a registered political party occurs (except a registered political party which has a member or members who is or are a part of the Scottish Government or a junior Scottish Minister) by virtue of an election to fill the seat of a constituency member which is vacant or the filling of a seat of a regional member which is vacant, a re-calculation of the amount payable per member of the party under sub paragraph (9.4) shall be made and the re-calculation date shall be the date or the last date when the member or members concerned take the oath or affirmation of allegiance.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

- 9.5 In the event of a general election resulting in any change in the number of members of a registered political party, any calculation of the amounts claimable under sub paragraph (9.4) shall be the proportionate amount due for the remainder of the year.
- 9.6 An employee of a qualifying party leader shall be employed on the terms and conditions as determined by the SPCB from time to time but an employee can be employed on conditions which are more favourable to the employee provided that this does not entail the qualifying party leader exceeding the annual amount available under the Scheme.
- 9.7 Whilst the remuneration of an employee shall be the responsibility of a qualifying party leader, the SPCB shall provide:
- a. payroll services for such employee; and
  - b. arrangements for employer's pension contributions to be paid, and a qualifying party leader shall provide the SPCB with details of his or her employee to enable the SPCB to provide such services and make such arrangements.
- 9.8 Daily commuting journeys of any staff of a qualifying party leader to and from the Parliament or, as the case may be, such other place which is the normal place of work do not qualify for payment under this Scheme.

## **10. Winding-up Allowance**

- 10.1 Where a change of qualifying party leader occurs or where he or she ceases to be a Member of the Scottish Parliament or where the number of members of a registered political party falls below five, eligibility to make any further claim from the Scheme as provided for under paragraphs 9.1 to 9.7 ceases. The former qualifying party leader shall from this point be eligible for a winding-up allowance.

## **REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

- 10.2 The maximum amount of the winding-up allowance shall be the equivalent of one third of the maximum amount payable, in accordance with paragraph 9.4, to which the former qualifying party leader was entitled prior to any change as set out in subparagraph (10.1).

## **11. Party Leaders' Expenses Code**

- 11.1 Any staff of a qualifying party leader, during the hours that such staff are contracted to perform or have volunteered to undertake work for which a claim under this Scheme is made, shall be restricted to support of the qualifying party leader as party spokesperson or representative but shall not extend to campaigning, whether during an election campaign or not, or to political canvassing.
- 11.2 No stationery provided to a qualifying party leader shall be used for campaigning, electoral activities or display of party materials.
- 11.3 A qualifying party leader may base his or her staff within a parliamentary or other office base but the qualifying party leader and any of his or her staff shall not engage in any political activity from the parliamentary or other office base other than that provided for in paragraph 9.2.
- 11.4 A qualifying party leader will be responsible to the SPCB for his or her observance of this code and will also be responsible for the activities of his or her staff.
- 11.5 A qualifying party leader has a duty to ensure that he or she utilises the provisions to which the Scheme applies for the purpose for which they were intended. This includes any provision for which any of his or her staff is eligible.

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

11.6 A qualifying party leader has a duty to ensure that he or she adheres to the terms of this code in spirit and in practice.

## **12. Complaints Process**

12.1 Under the Code of Conduct, complaints about the use of SPCB facilities, resources and services and breaches of SPCB policies are to be made to the SPCB. This includes in relation to this Scheme.

12.2 The SPCB may refer any complaint relating to the use of parliamentary resources, facilities and services and breaches of any SPCB policies to the Standards, Procedures and Public Appointments Committee.

## Annexe C: Resolutions for Schemes

S6M-XXXXX: Jackson Carlaw MSP, Eastwood, Scottish Conservative and Unionist, on behalf of the Scottish Parliamentary Corporate Body

### Reimbursement of Members' Expenses Scheme Resolution

That the Parliament, recognising that the Scottish Parliamentary Corporate Body (the SPCB) carried out a review of the Reimbursement of Members' Expenses Scheme approved by Resolution of the Parliament of 2 March 2021: -

a. in exercise of the powers conferred by section 81(2), (5)(b) and 85(5) of the Scotland Act 1998:

(i) confers functions on the SPCB to reimburse members in respect of expenses and cost incurred in each financial year in accordance with the Reimbursement of Members' Expenses Scheme (the Scheme) annexed as Annex 1 to this Resolution and confers other functions on the SPCB as specified in the Scheme;

(ii) determines that the various limits on expenses or costs under the Scheme are as set out in the Schedule of Rates annexed as Annex 2 to this Resolution and that such limits are applicable until the SPCB exercises its power under the Scheme to uprate or vary them;

(iii) confers other functions on the SPCB as specified in the Scheme; and

(iv) approves the Scheme;

b. determines that the Scheme shall come into effect on 8 May 2026;

c. rescinds, with effect from 8 May 2026, the Resolution of the Parliament of 2 March 2021 (as last amended on **check dates for changes in session**).

S6M-XXXXX: Jackson Carlaw MSP, Eastwood, Scottish Conservative and Unionist, on behalf of the Scottish Parliamentary Corporate Body

### Party Leaders' Expenses Scheme Resolution

That the Parliament, recognising that the Scottish Parliamentary Corporate Body (the SPCB) carried out a review of the Party Leaders' Allowances Scheme approved by Resolution of the Parliament of **2 March 2021**: -

a. in exercise of the powers conferred by section 81(2), (5)(b) and 85(5) of the Scotland Act 1998:

(i) confers functions on the SPCB to reimburse party leaders in respect of expenses and cost incurred in each financial year in accordance with the Party Leaders' Expenses Scheme (the Scheme) annexed as Annex 1 to this Resolution and confers other functions on the SPCB as specified in the Scheme;

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

(ii) determines that the various limits on expenses or costs under the Scheme are as set out in the Scheme annexed to this Resolution and that such limits are applicable until the SPCB exercises its power under the Scheme to update or vary them;

(iii) confers other functions on the SPCB as specified in the Scheme; and

(iv) approves the Scheme;

b. determines that the Scheme shall come into effect on 8 May 2026;

c. rescinds, with effect from 8 May 2026, the Resolution of the Parliament of **xxxxxx**.

## Annexe D: Notice to Members

Allowances Notice 02/2026

To All MSPs

### EXPENSES PROVISION 2026-27

The purpose of this notice is to advise Members on the updated Members' Expenses Provision levels for the 2026/27 financial year.

The SPCB have agreed:

- the Office Cost and other provisions will be increased in line with the January All Items RPI figure of 3.8%;
- the Staff Cost Provision will be increased by 4.3% in line with the AWE; and
- the Party Leaders Allowance will be amended in line with the review findings.

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

Provision	NEW Rate
Start Up Provision	£6,869
Office Cost Provision	£22,800 Members can flex up to £8,193 from Engagement Provision to Office Cost Provision in 2026/27. Regional Members will be advised on an individual basis.
Engagement Provision	£18,800 Members can flex up to £8,193 from Office Cost Provision to Engagement Provision in 2025/26.
Staff Cost Provision	£169,000
Edinburgh Accommodation Provision	£22,400
Edinburgh Accommodation Provision – Overnight Rate	£242 (includes dinner, bed and breakfast)

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

Overnight UK (excluding Greater London)	£242 (includes dinner, bed and breakfast)
Overnight (Greater London and outside UK)	£282 (includes dinner, bed and breakfast)
Winding Up Provision	£10,331 – Constituency Members  Regional Members will be advised on an individual basis as required but will equate to one third of their maximum OCP
Party Leaders Allowance 5 plus members	£20,000 fixed amount per party leader plus £1,500 per member of the party
Motor Mileage	45p per mile for first 10,000 miles and 25p per mile thereafter
Motorcycle Mileage	24p
Pedal Cycle Mileage	20p

All provisions will be pro-rated for the period from 1<sup>st</sup> April to dissolution for those members not standing and to the election for those standing. Returned Members will receive the full amount as detailed above or advised separately. New member provision entitlement will be pro-rated from the election to the end of the financial year.

Members are required to ensure that their staff are paid in accordance with the minimum terms and conditions of employment and within the job families and associated salary ranges as determined by the SPCB. Annex A provides the updated job families and associated salary ranges which will come into effect from 1 April 2026.

Staff who are currently on the minimum of a job family range will automatically be moved to the new minimum as appropriate from 1<sup>st</sup> April 2026. Members who wish to increase staff salaries beyond the new minimums or who wish to increase the salary of those not on the minimum should contact the People Services Office, providing details of any proposed salary increases.

Should you have any queries in relation to this notice please contact the Allowances Office by email ([AllowancesEnquiries@parliament.scot](mailto:AllowancesEnquiries@parliament.scot)) or if your query relates to the

## REFERENCE: SPCB (2026) - Paper 19 – by correspondence

Staff Cost Provision please contact the Pay and Pensions Office by emailing ([PayandPensionEnquiries@parliament.scot](mailto:PayandPensionEnquiries@parliament.scot)).

Allowances Office

March 2026

### Job Families and Pay Range A

### Annex

Job Family	Minimum	Maximum
<b>Administration &amp; Office Management:</b>  This family comprises the following activities: acting as the first point of contact, using initiative and responding to and/or directing queries, managing diaries, including resolving conflicting demands, providing support for meetings and surgeries, collating and analysing information and producing documents. Moving up the range, individuals may also oversee the running of the office, including ensuring work is commissioned out effectively, collating papers and briefings, compiling reports, developing systems and managing staff in accordance with the Member's office structure.	<b>£25,878</b>	<b>£45,966</b>
<b>Casework:</b>  This family comprises the following activities: managing and progressing portfolio of casework, gathering relevant information to resolve or progress cases appropriately, drafting responses, arranging and attending surgeries, liaising with Government agencies, voluntary sector and others to resolve constituency matters. Moving up the range, individuals may also maintain in-depth knowledge of the constituency/regional matters, develop knowledge in specialist areas, oversee the running of the office, including ensuring work is commissioned out effectively and managing staff in accordance with the Member's office structure.	<b>£29,335</b>	<b>£44,848</b>

**REFERENCE: SPCB (2026) - Paper 19 – by correspondence**

<p><b>Communications:</b></p> <p>This family comprises the following activities: promoting the Member’s parliamentary work, including via broadcast, print and social media, building relations with journalists, drafting press materials and organising campaign activities. Moving up the range, individuals will also carry out research into local, regional, national and international issues as required, brief the Member on relevant issues and produce high quality written materials, manage provision of communications/press advice, oversee the running of the office, including ensuring work is commissioned out effectively and managing staff in accordance with the Member’s office structure.</p>	<p><b>£30,687</b></p>	<p><b>£45,619</b></p>
<p><b>Research &amp; Policy:</b></p> <p>This family comprises the following activities: researching and interpreting complex information, searching and extracting evidence from published reports, presenting data in different formats, drafting speeches, providing advice and recommendations on policy matters, proactively engaging with internal and external expertise as appropriate and presenting complex issues clearly and persuasively with excellent written and verbal communication. Moving up the range, individuals will also develop new areas of research and sources of information, take lead on specialist areas, oversee the running of the office, including ensuring work is commissioned out effectively and managing staff in accordance with the Member’s office structure.</p>	<p><b>£32,242</b></p>	<p><b>£56,582</b></p>