



The Scottish Parliament  
Pàrlamaid na h-Alba

Scottish Parliamentary Corporate Body  
Friday 17 April 2026 (Session 6)

## Reimbursement of Members Expenses' Scheme – Late claims appeal

### Executive summary

1. The SPCB are invited to review a request from Marie McNair to have multiple late claims reimbursed through the Members Expenses Scheme where the 4 month limit for claims has passed.

### Issues and options

2. SPCB Members will be aware that included in the Members Expenses Scheme is section 1.2.2, which sets out arrangements for the administration for the Scheme. Section 1.2.2 (c) and (d) state that the SPCB will:

*'(c) issue guidance to members on the operation of the Scheme*

*'(d) prescribe the time limits for the submission of claims and determine the consequences of failure to comply with any such time limits'*

3. The Members Expenses Scheme Guidance expands on this further and under Eligibility, at paragraph 1.13 it states:

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

4. The Scheme also states at paragraph 1.5.1 that:

*"Where a member disputes a decision either not to reimburse expenses or costs or not to approve expenses or costs for reimbursement, the SPCB may review that decision. Any decision of the SPCB on review is final and it shall intimate the result of that review to the member.*

and

*In determining any matter under the Scheme the SPCB shall, in particular, consider whether a member has had regard to guidance issued under paragraph 1.2.2(c).*

## REFERENCE: SPCB (2026) - Paper 35 – by correspondence

5. The SPCB will wish to note that Ms McNair has not submitted any claims for reimbursement in the financial year 2025-26 and contacted the Travel and Expenses Office on 7 April requesting permission to submit her expenses late, many of which are outwith the 4 month deadline detailed above.
6. Officials requested details of all late expenses to be submitted, and Ms McNair was able to confirm that 7 BT bills totalling £490 would be claimed along with a number of claims for mileage for the year back to April 2025. No details were given confirming the number of mileage claims or the expected total as Ms McNair understandably did not wish to spend time inputting the claims if they were not going to be approved. SPCB will wish to note that in 2024-25 Ms McNair's mileage claims amounted to £2,100 and we anticipate this could be approximately the same level that is yet to be claimed this year.
7. When asked to provide reasons for the late claims Ms McNair advised that these were late due to the usual pressures as an MSP with busy surgeries, serving on two committees and a substitute member for one other. Ms McNair also advised that she had significant unplanned caring responsibilities during this period. This took up time that would normally be spent doing administrative tasks.
8. The Travel and Expenses Office currently provide some flexibility for Members submitting claims late recognising that Members are busy and such things can happen. This means a first late claim will be allowed with further late claims rejected unless a reasonable exceptional reason is provided. This process works well and Members do then submit claims on time and on a regular basis to ensure they do not fall foul of the 4-month deadline.
9. This is not the first late claim for Ms McNair as she had multiple late claims part way through 2024-25 due to a staff member absence. At that point officials agreed that there were exceptional reasons for this and that Ms McNair could submit the late claims. Ms McNair was also advised at that time that any further late claims would need to be considered by the SPCB, as per the requirements of the Scheme, and advice was provided on setting up authorised signatories and proxy users which could help submit claims on the Members behalf, these options have not been taken up by Ms McNair to date. When the deadline for the financial year in 2024-25 was reached Ms McNair also needed a deadline extension to submit her claims, though on that occasion the claims were within the 4-month deadline.
10. SPCB Members are invited to consider whether these late claims should be reimbursed or not in line the principles and rules of the Scheme, taking into account the current circumstances, prior late claims and late submissions and the advice provided to the Member on a number of occasions.
11. Although officials do not wish to see Members out of pocket for genuine expenses incurred we do believe that in line with the Scheme principal of equality, in that 'All members have equal form and legal status', that should one Member be allowed to consistently submit claims outwith the 4 month deadline or not have the same requirements placed on them which have then been consistently applied to other Members, this could be seen to go against that principal or seen to be treating that Member differently. As a result, Officials are

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recommending that the SPCB rejects this request given this is not the first time Ms McNair has submitted a late claim, the previous flexibility given and the clear guidance and advice on the rules provided to her on multiple occasions. SPCB will also wish to note that such a large volume of late claims being submitted late and at such a time add additional pressure to the Travel and Expense and Finance Offices during an already busy period. In addition, the timing of this request may mean that the 2025-26 financial year cannot be closed at the required time which may impact statutory compliance dates.

### **Governance**

12. The Scheme states as advised above that where a claim is disputed or rejected for payment the SPCB may review that decision and that the SPCB decision is final on such matters. In determining any matter under the Scheme, the SPCB shall consider whether a member has had regard to guidance issued.

### **Resource implications**

13. Should the SPCB determine that the costs should be met it is confirmed that there are sufficient funds available within the overall Travel Provision and the Members' Office Cost Provision for 2025-26 to meet the costs.

### **Publication Scheme**

14. This paper can be published in accordance with the SPCB's publication scheme.

### **Next steps**

15. Advise the Member of the SPCB's decision and set a deadline for the claims to be submitted by should it be decided that the claims can be submitted.

### **Decision**

16. The SPCB is invited to consider a request from Marie McNair to have multiple late claims reimbursed through the Members Expenses Scheme where the 4 month limit for the claims has passed. If the SPCB agree to this request we'd suggest no further late claims are accepted from the Member.

**Travel and Expenses Office  
April 2026**