

# Members Expenses Scheme

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That the Parliament recognises that the Scottish Parliamentary Corporate Body (“the SPCB”) commissioned and received a report from an independent review panel on the reimbursement of expenses for Members of the Scottish Parliament, notes the SPCB’s responsibility to present a scheme to Parliament, and therefore;

- (a) by virtue of sections 81(2) and (5)(b) and 83(5) of the Scotland Act 1998
  - (i) confers functions on the SPCB to pay allowances to members in respect of expenses or costs 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) determines that the Scheme shall come into effect on 1 October 2008, subject to any arrangements made under sub-paragraph (vi);
  - (iv) directs the SPCB to make such arrangements as it may consider necessary or expedient to allow transition from the Members’ Allowances Scheme agreed to by resolution of the Parliament on 21 June 2001 (“the Previous Scheme”) to the Scheme, including, but not limited to, continuing in force any provisions of the Previous Scheme beyond 1 October 2008, making apportionments between the Previous Scheme and the

Scheme or making arrangements for particular cases or particular classes of case as appropriate; and in particular, and without prejudice to the generality-

(a) entering into arrangements with those members who, in relation to Edinburgh accommodation, are claiming and have claimed reimbursement of mortgage interest allowance in accordance with paragraph 4(5)(b) of Part B of the Previous Scheme and paragraph (v) of the Resolution. In respect of paragraph 2.1.6 of the Scheme as amended by the Resolution of 25 March 2010 amending the Resolution (in sub-paragraph (b) and paragraph (v) below “the amending Resolution”) the entitlement to the costs in paragraph 2.1.3 (b), (c), (d) and (e) of the Scheme will not apply to those members who have not entered into such an arrangement with the SPCB; and

(b) making provision for termination payments to members’ staff who are close family members of the member (as defined in paragraph 9.1.1 of the Scheme), where the costs of employing such close family members is reimbursed in accordance with Section 3 of the Scheme and termination of the employment of such close family members on or before the 31 July 2015 is due to the effect of paragraph 3.1.8 of the Scheme as inserted by the amending Resolution, and paragraph (v)(i). Such termination payments shall be calculated in accordance with the principles for determining redundancy payments provided for in Section 3.6 of the Scheme;

(v) directs the SPCB that any transitional arrangements which it determines under sub-paragraph (iv) shall end not later than 31 March 2011; except that (i) the entitlement to reimbursement of staff costs under Section 3 of the Scheme in respect of close family members (as defined in paragraph 9.1.1 of the Scheme) whose employment by a member commenced before 1 April 2010, and (ii) the requirement to declare such relationships to the SPCB in accordance with paragraph 3.7 of the Scheme as it read prior to the amendment made by the amending Resolution, shall end not later than 31 July 2015

(vi) directs the SPCB to make such arrangements as it may consider necessary or expedient to apply the limit on entitlement to reimbursement of staff salary costs with effect from a date before 1 October 2008, whether by adjusting the amount of the Members’ Support Allowance under the Previous Scheme or by backdating reimbursement of staff salary costs under the Scheme;

(b) rescinds, with effect from 1 October 2008, the Resolution of the Parliament of 21 June 2001 in relation to the Equipment and Furniture Scheme;

(c) subject to any arrangements made under paragraph (a) above, rescinds, with effect from 1 October 2008, the Resolution of the Parliament of 21 June 2001 in relation to the Previous Scheme.

## **ANNEX 1 TO THE RESOLUTION**

This is the Reimbursement of Members' Expenses Scheme referred to in the foregoing resolution.

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## SECTION 1 - GENERAL RULES

### 1.1 THE PRINCIPLES OF THE SCHEME

1.1.1 In submitting a claim, a member shall:-

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

1.1.2 The Principles 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 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 receipts or other documentation confirming the expenditure, unless otherwise determined by the SPCB.

#### **Openness**

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

## **Integrity**

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

## **Selflessness**

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

## **Honesty**

- A claim shall be made in good faith.

## **Leadership**

- In complying with the rules of the Scheme and the Scheme Principles, a member shall lead by example to strengthen public 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.

## **1.2 ADMINISTRATION OF THE SCHEME**

1.2.1 The Scheme is to be administered by the SPCB.

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) on the submission of a claim by a member, reimburse expenses incurred by that member;
- (c) issue guidance to members on the operation of the Scheme;
- (d) prescribe time limits for the submission of claims and determine the consequences of failure to comply with any such time limits; and
- (e) 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 had regard to guidance issued under paragraph 1.2.2(c).

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. 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 and office costs under paragraphs 4.2.3 and 4.2.4 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 office costs under paragraphs 4.2.3, 4.2.4 and 4.2.7 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.

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 and authenticate any form or other documentation provided or required by the SPCB.

1.4.2 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 an application to the SPCB for approval of such expenses or costs in such form as the SPCB may require;

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

(c) following such approval and once any such expenses or costs have been incurred by the member, the member shall complete and authenticate any form 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 evidence of 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.

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), motor cycle, 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 AND IMPROPER CLAIMS**

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

1.5.2 The SPCB may investigate any claim. Where, following such an investigation, the SPCB finds that a member has submitted an improper claim, the SPCB may 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 Subject to paragraph 1.6.2, a member's entitlement to reimbursement of expenses or costs may not be transferred between the different categories of entitlement to reimbursement of expenses or costs in Sections 2, 3, or 4.

1.6.2 On no more than two occasions in any financial year a member may transfer in total an amount which does not exceed in aggregate one half of the limit on that member's entitlement to reimbursement of office costs to that member's entitlement to reimbursement of staff salary costs. A member making such a transfer shall notify the SPCB in advance of incurring any costs in respect of the sum transferred.

## **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.

## **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 2.1.4 to 2.1.6, 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.

2.1.2 Subject to the provisions of paragraphs 2.1.4 to 2.1.6, 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.

2.1.3 Where a member is entitled to reimbursement of the cost of leasing residential property under paragraph 2.1.2(b), the member is entitled to reimbursement in respect of the following:-

(a) rent;

(b) council tax and water charges;

(c) factoring charges, but excluding common repair costs;

(d) utility costs and telecommunications costs; and

(e) contents insurance.

2.1.4 Subject to paragraphs 2.1.5 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.

2.1.5 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.

2.1.6 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 2.1.3(b), (c) (d) and (e) in respect of that other residence

2.1.7 A member is entitled to reimbursement of costs for accommodation in Edinburgh under paragraphs 2.1.1, 2.1.2, 2.1.3, 2.1.5 and 2.1.6 subject to the limit in each financial year specified in the Schedule of Rates.

## **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) when in Brussels or Strasbourg for meetings with members of the European Parliament and/or with representatives of the European Union institutions in connection with the performance of the member's parliamentary duties.

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 Unless paragraph 2.2.1 (b) applies, a member shall apply to the SPCB for reimbursement of the cost of overnight accommodation for each night which the member requires to stay outwith the UK in connection with the performance of parliamentary duties.

### **2.3 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.

2.3.2 Subject to paragraph 2.3.3, where more than one 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 2.1.3.

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.

## **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 and any such staff may be permanent or temporary.

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; and
- (e) redundancy costs.

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

3.1.5 The SPCB shall:-

- (a) provide a payroll service for members' employees;
- (b) provide an arrangement for employer's pension contributions to be paid to an employee's choice of pension scheme, provided that such pension scheme has been approved by the SPCB; and
- (c) process any other benefits deemed appropriate under the model terms and conditions of employment approved by the SPCB from time to time.

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

3.1.7 A member may submit a claim under this Section in respect of an employee only if the employee is employed on terms which are no less favourable than the model terms and conditions of employment approved by the SPCB from time to time.

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

## **3.2 STAFF SALARY COSTS**

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

3.2.2 Staff salary costs comprise:-

- (a) in respect of employees, the employee's gross salary, including any overtime payments, and any necessary expenses (other than expenses in respect of the cost of

travel or the cost of overnight accommodation) reimbursed to the employee by the member, but (subject to paragraph 3.3.1) excluding employer's National Insurance contributions or employer's pension contributions;

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

(c) in respect of self-employed or agency staff, the gross contracted payment to the member of staff or the agency; or

(d) where members have set up a pool, incidental costs which arise from operation of the pool.

### **3.3 EMPLOYER'S NATIONAL INSURANCE AND EMPLOYER'S PENSION CONTRIBUTIONS**

3.3.1 Where a member is entitled to reimbursement of staff salary costs for an employee under paragraph 3.2.2(a), the SPCB may also reimburse any employer's National Insurance contributions and employer's pension contributions. The reimbursement of employer's pension contributions will be subject to a limit of 10% of the employee's gross basic annual salary, except in the case of employees in post as at 1 March 2001 where the actual contributions will be reimbursed.

### **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 member of staff lasting in excess of two weeks.

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 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 attendance of a member of staff, a volunteer or intern at a seminar or conference within the UK 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 members' staff as the SPCB determines appropriate and subject to such conditions as the SPCB considers appropriate.

### **3.6 REDUNDANCY COSTS**

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

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

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

(a) the member was entitled under this Section to receive reimbursement of staff salary costs in respect of the employee concerned at the date of dismissal;

(b) the employee was in fact dismissed by reason of redundancy;

(c) the member was under a legal obligation to make the payment; and

(d) where, under the terms of the contract between the member and the employee, the employee's entitlement to a redundancy payment exceeds the employee's statutory entitlement, the contractual provision was reasonable in all the circumstances.



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

### **3.7 EMPLOYMENT OF CLOSE FAMILY MEMBERS OF ANOTHER MEMBER**

3.7.1 A member who submits a claim in respect of the cost of employing a close family member of another member, whether individually or through a pool, shall declare that relationship to the SPCB. The declaration shall be in writing and include the name of the close family member, the name of the other member, the relationship to that other member and such other information as the SPCB may determine.

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

## **SECTION 4 - OFFICE COSTS**

### **4.1 INTRODUCTION**

4.1.1 A member is entitled to reimbursement of office costs reasonably incurred in the performance of the member's parliamentary duties, in so far as not available from the SPCB by way of central provision.

4.1.2 Office costs include, but are not limited to:-

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

(b) the purchase or lease of office furniture or equipment (including IT or photocopying equipment) or the purchase of stationery;

(c) the cost of telecommunications, in so far as such costs exceed the limit on entitlement to reimbursement under paragraph 4.5.1;

(d) the cost of the publication and distribution of newsletters, annual reports and surveys;

(e) the cost of advertising and the cost of surgery advertising, in so far as the cost of surgery advertising exceeds the limit on entitlement to reimbursement under paragraph 4.6.1;

(f) the cost of overnight accommodation for a member of staff, a volunteer or intern when the member of staff, volunteer or intern is required to accompany a member for the purpose of assisting the member in the performance of parliamentary duties;

(g) the hire of premises for surgeries, public meetings and other meetings with constituents;

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

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

## **4.2 REIMBURSEMENT OF OFFICE COSTS FOR MEMBERS WHO ESTABLISH AND RUN LOCAL PARLIAMENTARY OFFICES**

4.2.1 A member shall usually have one 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.

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

4.2.3 A constituency member is entitled to reimbursement of office costs subject to the limit in each financial year specified in the Schedule of Rates.

4.2.4 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.

4.2.5 Subject to paragraph 4.2.6, 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.

4.2.6 Where in the Highlands and Islands, North East Scotland, South of 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 the members concerned, determine that they are entitled to reimbursement of office costs in respect of an additional local parliamentary office within the region.

4.2.7 The limit on the entitlement of each regional member to reimbursement of office costs in the circumstances set out in paragraphs 4.2.5 and 4.2.6 is calculated in accordance with the following table:-

Number of Regional Members	Percentage of Limit on Office Costs Applicable to a Single Regional Member	
	One Office in the Region (limit per member)	Two Offices in the Region (limit per member)
2	60%	100%

3	47%	80%
4	40%	65%
5	36%	56%

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

4.2.8 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 10% the limit on entitlement to reimbursement which would otherwise be applicable to that member.

4.2.9 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.

4.2.10 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.

4.2.11 A member who leases local parliamentary office premises from a party political organisation shall supply to the SPCB a report prepared by an independent surveyor providing a professional opinion as to the fair market rent for the premises concerned when leased on the same terms. The SPCB shall not reimburse rent incurred until such a report has been provided. If, on the basis of the report, the SPCB determines that the rent payable in terms of the lease is greater than the fair market rent, the member shall be deemed to be liable only for the fair market rent and the member's entitlement to reimbursement shall be calculated on that basis.

4.2.12 A member who sub-lets local parliamentary office premises or part of those premises to a party political organisation shall, before concluding the sub-lease, supply to the SPCB a report prepared by an independent surveyor providing a professional opinion as to the fair market rent for the premises concerned when sub-let on the same terms. If, on the basis of the report, the SPCB determines that the rent payable in terms of the sub-lease is less than the fair market rent, the member shall be deemed to be in receipt of the fair market rent and any rent reimbursed shall be calculated on that basis.

4.2.13 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") or a Member of the European Parliament ("MEP") unless the member has entered into a written agreement with the MP or MEP as to the apportionment of costs and the terms of the agreement have been approved by the SPCB.

### **4.3 REIMBURSEMENT OF OFFICE COSTS FOR MEMBERS WHO DO NOT ESTABLISH AND RUN LOCAL PARLIAMENTARY OFFICES**

4.3.1 Where a member does not establish and run a local parliamentary office within the constituency or region from which that member was returned, 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.

### **4.4 MEMBERS WORKING FROM HOME**

4.4.1 A member who works from home in connection with the performance of parliamentary duties is not entitled to reimbursement of any office costs arising from the use of the home for that purpose other than the cost of telecommunications.

## **4.5 TELECOMMUNICATIONS COSTS**

4.5.1 A member is entitled to reimbursement of the cost of telecommunications subject to the limit in any financial year specified in the Schedule of Rates.

## **4.6 SURGERY ADVERTISING**

4.6.1 A member is entitled to reimbursement of the cost of advertising that member's availability to the public at specified dates, times and places in that member's constituency or region for consultation regarding enquiries and problems, through surgeries or otherwise, subject to the limit in any financial year specified in the Schedule of Rates. "Advertising" includes the production of posters or leaflets.

## **SECTION 5 - COST OF TRAVEL**

5.1.1 A member is entitled to reimbursement of the cost of travel:-

(a) undertaken in the performance of parliamentary duties within the UK; or

(b) to Brussels or Strasbourg for meetings with members of the European Parliament and/or with representatives of European Union Institutions in connection with the performance of parliamentary duties.

5.1.2 Subject to paragraph 5.1.3, 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.

5.1.3 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.

5.1.4 A member is entitled to reimbursement of the cost of travel within Scotland undertaken by a member of staff, volunteer or intern in support of the member's parliamentary duties. A member's entitlement to reimbursement under this paragraph is limited to the cost of a maximum of 74 journeys per member in any financial year. A member who submits a claim under this paragraph shall certify the purpose of the journeys undertaken. A journey shall be all such travel completed within one day, but shall not include daily commuting journeys by a member of staff, volunteer or intern to a normal place of work.

5.1.5 Unless paragraph 5.1.1(b) applies, a member shall apply to the SPCB for reimbursement of the cost of travel outwith the UK undertaken in the performance of parliamentary duties.

## **SECTION 6 - DISABILITY**

6.1.1 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.

6.1.2 In selecting premises for a local parliamentary office a member should have regard to the accessibility of the premises and in particular to the special needs of any person. 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 office and meeting premises.

## **SECTION 7 - ADDITIONAL EXPENSES**

### **7.1 INTERPRETATION, TRANSLATION AND SIMILAR COSTS**

7.1.1 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; or
- (c) any other services required to facilitate equal access to members for disabled persons.

### **7.2 EXCEPTIONAL EXPENSES**

7.2.1 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.

7.2.2 In determining any application under paragraph 7.2.1 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.

## **SECTION 8 - WINDING UP**

## **8.1 INTRODUCTION**

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

8.1.2 On or after the date on which the former member ceased to be a member Sections 2, 3, 4, 5, 6 and 7 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.

8.1.3 Unless paragraph 8.1.2 applies, paragraphs 8.2 to 8.5 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.

## **8.2 STAFF COSTS**

8.2.1 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.

## **8.3 STAFF REDUNDANCY**

8.3.1 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; and

(d) where, under the terms of the contract between the former member and the employee, the employee’s entitlement to a redundancy payment exceeds the employee’s statutory entitlement, the contractual provision was reasonable in all the circumstances.

8.3.2 If the SPCB determines under paragraph 8.3.1(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.

## **8.4 ACCOMMODATION, OFFICE AND ASSOCIATED COSTS**

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

(a) in the closing down of a parliamentary office

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

(c) in connection with any ancillary obligations arising from paragraph 8.4.1(b);

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

8.4.2 The reimbursements in paragraph 8.4.1 are subject to a limit equivalent to one third of the office cost provisions set out in section 4;

8.4.3 Any costs reimbursed under paragraph 8.4.1 may include the costs of travel of the former member's staff provided that such costs are incurred for the purpose of paragraphs 8.4.1(a), (b) or (c).

## **8.5 TIME LIMIT FOR SUBMISSION OF CLAIMS**

8.5.1 A former member shall submit any claims under paragraphs 8.2 to 8.4 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.

## **SECTION 9 - DEFINITIONS**

9.1.1 The following definitions apply to the Scheme:-

“claim” means a claim or application under the Scheme for reimbursement of expenses or costs;

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

(a) a spouse, civil partner or cohabiting partner of the member; or

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

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

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



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

"cost of travel" means-

(a) the actual cost of any travel ticket purchased or fare paid in making a journey, or part of a journey, by public transport;

(b) in respect of a journey, or part of a journey, by means of a motor vehicle (excluding a hired motor vehicle), motor cycle or bicycle, such amount per mile as is prescribed from time to time as the rate applicable for vehicles of those kinds in section 230(2) of the Income Tax (Earnings and Pensions) Act 2003 (or any re-enactment of that provision);

(c) in exceptional circumstances, with the approval of the SPCB, the actual cost of motor vehicle hire and associated fuel costs;

(d) tolls and car parking charges;

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

"constituency member" means a member of the Parliament for a constituency;

"disability" has the same meaning as in section 1 of the Disability Discrimination Act 1995 (or any re-enactment of that provision), and "disabled" is to be construed accordingly;

"Edinburgh" (except in paragraph 5.1.3) 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 either not in fact been incurred or have not been incurred for a purpose permitted by the Scheme;

"member", except where the context otherwise requires, means a member of the Parliament;

"other residence" means any residential property (other than a member's main residence) which is owned by a member and which that member has regularly occupied as a residence;

"Parliament" means the Scottish Parliament;

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

(a) attending a meeting of the Parliament;

(b) attending a meeting of a committee or sub-committee of the Parliament on which the member sits or which the member is required to attend, or attending such a meeting for some other valid reason relating only to the business of the committee or sub-committee;

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

(d) attending meetings for the purpose of representing electors or explaining the application of policy or meeting a member of the public residing in the constituency or region from which that member was returned;

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

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

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

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

"pool" means any arrangement by which two or more members jointly engage staff;

"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” means the Reimbursement of Members’ Expenses Scheme;

“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**

<b>Group One</b>	<b>Group Two</b>	<b>Group Three</b>
Edinburgh Central	Airdrie and Shotts	Aberdeen Central
Edinburgh Eastern	Clackmannanshire & Dunblane	Aberdeen Donside
Edinburgh Northern and Leith	Coatbridge and Chryston	Aberdeen South and North
Edinburgh Pentlands	Cowdenbeath	Kincardine
Edinburgh Southern	Cumbernauld and Kilsyth	Aberdeen East
Edinburgh Western	Dunfermline	Aberdeen West
Linlithgow	Dundee City East	Angus North and Mearns
Midlothian, North & Musselburgh	Dundee City West	Angus South
Almond Valley	East Lothian	Argyll and Bute
Ward ML6 Midlothian South – (Midlothian South, Tweeddale & Lauderdale)	Falkirk East	Ayr
	Falkirk West	Banffshire and Buchan Coast
	Glasgow Anniesland	Caithness, Sutherland and Ross
	Glasgow Cathcart	Carrick, Cumnock and Doon Valley
	Glasgow Kelvin	Clydebank & Milngavie
	Glasgow Maryhill & Springburn	Clydesdale
	Glasgow Provan	Ward 5 Avondale and Stonehouse (Hamilton, Larkhall and Stonehouse)
	Glasgow Shettleston	
	Glasgow Southside	
	Hamilton Larkhall & Stonehouse (excluding ward 5 Avondale & Stonehouse)	Cunninghame North
		Cunninghame South

		Dumbarton
	Kirkcaldy	Dumfriesshire
	Mid Fife & Glenrothes	East Kilbride
	Midlothian South, Tweeddale & Lauderdale (excluding electoral Ward ML6 – Midlothian)	Eastwood
	Motherwell and Wishaw	Ettrick, Roxburgh and Berwickshire
	North East Fife	Galloway and West Dumfries
	Paisley	Greenock and Inverclyde
	Ward1 Carse of Gowrie and Ward12 Perth City Centre (Perthshire North)	Inverness and Nairn
	Ward R1 Renfrew North and West and Ward R2 Renfrew South and Gallowhill (Renfrewshire North & West)	Kilmarnock and Irvine Valley
	Perthshire South and Kinrossshire	Moray
	Stirling	Na h-Eileanan an Iar (Western Isles)
	Strathkelvin and Bearsden	Orkney
	Uddingston and Bellshill	Perthshire North (Excluding Ward1 Carse of Gowrie and Ward12 Perth City Centre)
	Rutherglen	Renfrewshire South
		Renfrewshire North and West (Excluding Ward R1 Renfrew North and West and Ward R2 Renfrew South and Gallowhill)
		Shetland
		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 & 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 & Islands  
Mid Scotland and Fife  
North East Scotland  
South of Scotland

## ANNEX 2 TO THE RESOLUTION

This is the Schedule of Rates referred to in the foregoing resolution.

### SCHEDULE OF RATES

PARAGRAPH	DESCRIPTION	LIMIT	
2.1.7	Annual limit on entitlement to reimbursement of overnight accommodation or leased accommodation in Edinburgh	Full Year Year to 05/05/16 06/05/16 to 31/03/17 Overnight Limit	£13,800 (Returned members) £1,323 £12,477 (New Members) £152
3.2.1	Annual limit on entitlement to reimbursement of staff salary costs	Full Year Year to 05/05/16 06/05/16 to 31/03/17	£82,938 (Returned Members) £6,089 £76,849 (New Members)
4.2.3	Annual limit on entitlement to reimbursement of office costs for a constituency member	Full Year Year to 05/05/16 06/05/16 to 31/03/17	£17,900 (Returned Members) £1,716 £16,184 (New Members)
4.2.4	Annual limit on entitlement to reimbursement of office costs for a single regional member or for a non-aligned regional member	Regional Members will be advised on an individual basis	
4.5.1	Annual limit on entitlement to reimbursement of telecommunications costs	Full Year Year to 05/05/16 06/05/16 to 31/03/17	£1,337 (Returned Members) £128 £1,209 (New Members)
4.6.1	Annual limit on entitlement to reimbursement of	Year 06/05/16 to 31/03/17	£1,594 (All Members)

	surgery advertising costs	
9.1.1	Overnight Accommodation in UK (excluding Greater London)	£152.00 per night
9.1.1	Overnight accommodation in Greater London, Brussels or Strasbourg	£177.00 per night
9.1.1	Overnight accommodation elsewhere outside UK	As determined by the SPCB