



The Scottish Parliament  
Pàrlamaid na h-Alba

# Reimbursement of Members' expenses scheme – incidental and ancillary employment provision

30 April 2020

Reference: SPCB(2020)Paper 20

## Executive summary

1. The SPCB is invited to consider whether the costs of meeting the weekly homeworking allowance being paid to MSP staff may be met from the Incidental and Ancillary Employment Provision (IAEP) during the current Covid-19 pandemic.

## Issues and Options

2. Provision is made in the Reimbursement of Members' Expenses Scheme through the Incidental and Ancillary Employment Provision at paragraph 3.5.4 to meet 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.
3. The Allowances and HR Offices have had contact with Members who wish to pay their staff the homeworking allowance during the current circumstances whilst their staff are working from home. Under HMRC rules a homeworking allowances can be paid to employees by their employers to mitigate the increase in costs such as heating and electricity when it is necessary for the employee to work from home and where they are incurring these additional expenses due to being required to work from home.
4. Having reviewed the provisions within the Expenses Scheme it is believed that such costs could be met from the good employment practices element of the Incidental and Ancillary Employment Provision. However, it is for the SPCB to determine whether it considers such costs do fall best into this provision.
5. If the SPCB was content that such costs should be met from the IAEP the Allowances Office would apply any such costs to this provision as necessary when instructions were received from a Member.

## Resource Implications

6. It is confirmed that there are sufficient funds in the overall expenses provision budget to meet these costs.

## Governance Issues

7. Provision is made in the Reimbursement of Members' Expenses Scheme to meet the costs which reflect good employment practice.

## Publication Scheme

8. This paper will be published in accordance with the SPCB's publication scheme.

## Decision

9. The SPCB is invited to agree that the costs of the homeworking allowance for MSPs' staff should be met from the Incidental and Ancillary Employment Provision.

## **Allowances Office**