



Northern Ireland
Assembly

FINANCIAL SUPPORT

FOR MEMBERS

HANDBOOK

December 2012

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Foreword

In May 2009 the Northern Ireland Assembly Commission agreed to undertake a review of the financial support available for Members. This review included a critical look at the guidance available to Members for the administration of the framework. As a result of the review, the Commission presented a comprehensive report to the Assembly on 13 December 2010 and the Northern Ireland Assembly (Members' Expenditure) Determination 2010 was agreed by the Assembly. The final outcome of the review was the passing of The Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 to establish an Independent Financial Review Panel (the Panel) to make all determinations in relation to the salaries, allowances and pensions payable to Members of the Northern Ireland Assembly. The Panel was established in July 2011 and the first Report and Determination were published on 14 March 2012, with a further Determination being published on 10 December 2012.

In consultation with Party Leaders, a set of Ten Principles to guide the framework of financial support was agreed. These principles now underpin the financial support framework and this Handbook has been prepared to clearly set out the rules which govern the financial support available for Members. It also seeks to provide detailed guidance on the governance of the expenditure and expenses regime (excluding Members' and Office Holders' salaries).

Following the initial implementation of the Financial Support for Members Handbook in March 2011, the Commission undertook to review the new Handbook over its first nine months of operation. As a result of this review and following the publication of the Panel's first Report and Determinations, a number of changes have been incorporated into this updated version. Assembly Secretariat staff will be able to assist you with any questions or issues that may arise from the implementation of this new Handbook. The updated Handbook continues to enjoy full support of the Assembly Commission and I trust that this guidance will be of assistance to you throughout your time as a Member of the Legislative Assembly.

Mr William Hay MLA

Chairperson

Northern Ireland Assembly Commission

SECTION 1

PRINCIPLES FOR CLAIMING FINANCIAL SUPPORT

SECTION 1

1.0 PROVISION AND PURPOSE OF THE FINANCIAL SUPPORT FRAMEWORK

- (1) Financial support for Members is provided under the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012, as amended by the Northern Ireland Assembly (Members' Allowances) Determination 2013 (the Determination). This replaces the Northern Ireland Assembly (Members' Expenditure) Determination 2010, the Northern Ireland Assembly (Members' Salaries) Determination 2000.
- (2) The purpose of this document is to set out the principles and rules which govern the financial support available for Members. It also provides detailed guidance on the governance of the allowances and expenses regime, excluding Members' and Office Holders' salaries. The payment of salary or recovery of expenditure under the Determination is subject to a Member complying with this guidance.
- (3) Financial support is provided to assist Members in performing the duties associated with undertaking the role of being a Member. The primary purpose of providing financial support is to reimburse Members for expenditure wholly, exclusively and necessarily incurred in carrying out Assembly duties. The amount allocated to each category of financial support represents an upper threshold; it is not an invitation to spend the maximum amount available.

2.0 TEN PRINCIPLES

- (1) The following ten principles underpin the arrangements for claiming financial support:

Principle 1

Members of the Legislative Assembly (MLAs) have a duty to observe the seven Nolan principles of public life in all aspects of incurring and claiming expenditure. (Nolan Principles are set out in Annex A on page 58).

Principle 2

MLAs have a right to be properly supported in carrying out their Assembly duties.

Principle 3

Any amount claimed **must** be in respect of expenditure that has been wholly, exclusively and necessarily incurred in respect of a Member's Assembly duties.

Principle 4

The system for claiming expenditure incurred by MLAs in performing their Assembly duties should be based on the recovery of actual expenditure, not on an entitlement to allowances.

Principle 5

Openness and transparency about expenditure incurred by MLAs will predominate,

subject only to data protection, security considerations and inordinate or disproportionate costs.

Principle 6

Resources provided to enable MLAs to undertake their Assembly duties must not, directly or indirectly, benefit party political funding or be used for party political activities.

Principle 7

Arrangements should be avoided which may give rise to an accusation that an MLA, or someone close to an MLA, is obtaining an element of profit from public funds, or that public money is being diverted for the benefit of a political organisation.

Principle 8

MLAs will seek to ensure that any expenditure incurred provides value for money for the tax-payer.

Principle 9

MLAs will take personal responsibility for ensuring that any claims made in their name for expenditure incurred in respect of their Assembly duties are correct and proper.

Principle 10

For all expenditure claimed, MLAs must act within the spirit of the rules as well as within the letter of the rules. The Assembly Commission (the “Commission”) will publish the rules and detailed guidance on the system for claiming expenses, and Assembly officials will provide any further guidance that may be required by MLAs.

3.0

PRINCIPLES IN PRACTICE

- (1) In the majority of cases, the application of the Ten Principles will be straightforward. However the role of a Member is evolving and each Member will have individual requirements, different ways of serving his/her constituents and performing his/her Assembly duties. There may be areas of uncertainty, where a Member may need to exercise his/her individual judgment.
- (2) The following list of questions, which should not be considered as exhaustive, has been designed to assist and guide each Member in ascertaining whether an item of expenditure can be appropriately claimed:
 - (a) Is the expenditure compatible with the Ten Principles?
 - (b) Has this expenditure been wholly, exclusively and necessarily incurred by me in my role as a Member of the Legislative Assembly, as opposed to my personal capacity or in a party political role, or in any other official role?
 - (c) Is this purchase of goods or service(s) supporting me in carrying out my Assembly duties, as defined in the Determination?
 - (d) Does the claim for expenditure match the purpose of Office Cost

Expenditure (OCE) as set out on page 16 of the guidance?

- (e) Have I considered the claim under the guidance for “admissible and inadmissible” expenditure as detailed in Annex B on page 59 of the guidance?
 - (f) Am I content that this claim will in no way have a negative impact on the reputation of the Assembly or its Members?
- (3) If a Member cannot give an affirmative answer to all of these questions, the claim should not be submitted for payment.
- (4) Work is continuing on developing protocols with the local councils and the Independent Parliamentary Standards Authority (IPSA) to ensure that expenses, claimed by those Members who are elected representatives in local government or at Westminster, are correctly split and accounted for.

SECTION 2

RULES FOR CLAIMING FINANCIAL SUPPORT

SECTION 2

4.0 RULES FOR CLAIMING FINANCIAL SUPPORT

- (1) **This handbook has been issued on behalf of the Commission. The rules in this handbook are issued with the authority of the Commission.**
- (2) **A Member may claim financial support to assist him/her in carrying out his/her Assembly duties in accordance with these rules and guidance.**
- (3) **This handbook governs the arrangements for claiming financial support. All claims for financial support will be tested against these rules and guidance. Only claims which are made in accordance with the Ten Principles and observe the rules will be authorised for payment.**

5.0 SUBMISSION AND VERIFICATION OF CLAIMS

- (1) In submitting a claim for financial support a Member **MUST:-**
 - (a) act in accordance with the Ten Principles; and
 - (b) comply with the rules as issued in this handbook by the Commission; and
 - (c) have regard to any additional guidance issued by the Commission.
- (2) Claims **must** only be made for expenditure that is incurred wholly, exclusively and necessarily by a Member in connection with carrying out his/her Assembly duties, where Assembly duties fall within the definition of the Determination. (See Annex C on page 62).
- (3) All claims **must** be submitted in the manner prescribed in this handbook. Details of the current forms and procedures are given in the guidance in Section 4 starting on page 14.
- (4) All claims **must** be certified by a Member with an **original** signature. Signature stamps, scanned signatures or photocopies are not acceptable.
- (5) When appropriate all claims should be supported with original documentation. Details of documentation required for each category of expenditure are given in the guidance in Section 4, starting on page 14.

6.0 PROVISION OF GOODS AND SERVICES

- (1) Invoices for services provided by third party suppliers for payment **must** contain **all** the information as outlined below:
 - (a) The invoice **must** be dated and clearly show the name and address of the supplier, the detail of the nature/type of service provided, the period of time

for which the service was provided, and if applicable: the number of hours required to deliver the service, the hourly rate payable for the service and the name of the individual(s) who has/have provided the service or assistance. Only in exceptional circumstances will an invoice which does not contain this information be processed for payment. In addition, a contract or agreement must exist in advance of the provision of the service. Where the service has been provided by an individual, a contract for services must exist between the Member and that individual. If this individual is providing a service exclusively to a Member over a reasonable period of time, the substance of such an arrangement could be seen as an employment relationship. In these circumstances it is more appropriate for payments to be made through the PAYE system operated by the Payroll Team.

- (b) For services undertaken by any third party supplier, claims should be made on the basis of a formal contract or written agreement. There must be an agreed billing system (i.e. invoiced monthly or quarterly) and an agreed schedule of rates;
- (c) If the service was provided by a self-employed individual to the Member additional information **must** be provided. This additional information is required for the Finance Office to meet the reporting obligations of Her Majesty's Revenue and Customs (HMRC). In these circumstances the invoice **must** also include the following:-

Name of individual,
Address,
National Insurance number,
Date of Birth

- (d) Invoices for goods purchased must contain a detailed description of the goods acquired.
- (2) While not explicitly required under the provisions of the Determination, the Panel has recommended that prior to procuring any goods or services a Member should be required to follow the procedures in relation to procurement thresholds as outlined below. Members are asked to note these recommended procedural changes and undertake to retain any relevant documentation for procurements to demonstrate where these procedures have been followed

Estimated Value	Action to be taken by Member
Up to £2,000	Written evidence that Value for Money has been achieved.
£2,000 - £15,000	Detailed specification and written quotes from at least three sources.
£15,000 - £25,000	Detailed specification in line with complexity of requirements and written quotes from at least five sources.
£25,000 - £113,000	Detailed specification in line with complexity of requirements. Fully advertised competition.

- (3) From 1 January 2013 a Member will not be entitled to recover expenditure in relation to goods and services supplied by a “connected person”. “*Connected person*” as defined in the Determination means:
- (a) A *family member*;
 - (b) A political party of which he/she is a Member;
 - (c) A person with whom the Member is connected within the meaning of section 252 (2) (b), (c), (d) or (e) or section 254 of the Companies Act 2006;
 - (d) Any person from whom the Member, his/her family member, or a political party of which the Member is a member, derives a *financial benefit*.
- (4) A “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 his/her spouse, civil partner or cohabiting partner.
- (5) A “financial benefit” does not include:
- (a) Any benefit derived by his/her family member which arises in connection with the family member’s occupation; or
 - (b) Any benefit which arises in connection with any shareholding that is to be registered under the Northern Ireland Assembly Code or Conduct and Guide Relating to the Conduct of Members, or, in the case of a shareholding held by a family member or political party, would be a registrable interest were it held by the Member

7.0 ROLE OF THE FINANCE OFFICE

- (1) Under the Commission’s direction (as detailed on page 2) the Finance Office, including the Members’ Financial Services and Payroll Teams, is collectively responsible for the administration of the financial support for Members.
- (2) In applying the rules and guidance for claiming financial support, as issued by the Commission, the Finance Office may make such arrangements as is deemed appropriate for the administration of the claim system. Under this authority the Finance office may:-
- (a) on the submission of a claim by a Member, reimburse expenses incurred by that Member;
 - (b) issue clarification or guidance to Members on the operation of the rules for claiming financial support;

- (c) set the form and manner in which claims must be submitted and the manner in which the claims are verified; and
 - (d) set the time limits for the submission of claims and with approval from the Commission, determine the consequences of failure to comply with any such time limits.
- (3) In considering any matter under these rules the Finance Office shall consider whether a Member has adhered to the guidance issued.
 - (4) This guidance has been produced to assist Members in making claims for financial support. This guidance sets out the procedures to be followed by a Member in claiming Office Cost Expenditure (OCE) (including support staff salaries, support staff pensions and redundancy), Travel & Subsistence Expenditure, Disability Grant, Temporary Secretarial Expenditure (TSE), Childcare support, Winding up Expenditure, Resettlement Payment or Ill-Health Retirement Payment.
 - (5) The purpose of the guidance is to provide each Member with all of the necessary information required to make a claim for financial support and to ensure that the rules for making such a claim are adhered to at all times.

8.0 REVIEW OF DECISIONS AND IMPROPER CLAIMS

- (1) If a Member has a concern regarding any decision in relation to the payment of a claim or the application of this guidance, the matter can be referred to the Head of Finance, who will consider any concerns raised and review the decision. The Head of Finance will seek to ensure that the rules and guidance have been applied correctly and consistently by the Finance Office.
- (2) If, after discussion with the Head of Finance, a Member still has a concern regarding a decision, they may wish to informally bring the matter before the Clerk/Director General for his/her consideration. The Clerk/Director General will consider the claim and, if necessary, may liaise with the Commission in an attempt to resolve the matter fully. However should a Member wish to raise this formally, it should be submitted in writing to the Clerk/Director General, who will consider the matter before seeking a formal response from the Commission. Any formal response from the Commission will be considered as final.
- (3) These rules will be used to scrutinise every claim submitted. In applying the rules and guidance the Finance Office may seek clarification on a claim. Any potential breaches of the rules, which may arise from the scrutiny by the Finance Office or from external and internal audit reviews, will be referred to the Clerk/ Director General who will bring the matter to the Assembly Commissioner for Standards.

9.0 AUDIT OF MEMBERS' CLAIMS

- (1) Claims by Members for financial support will be subject to an annual audit by the Northern Ireland Audit Office (NIAO).

- (2) In the interest of openness and transparency a further audit will be conducted on a random sample of twenty-five percent of Members' claims. This will be undertaken by the Internal Audit Team to ensure that the rules and guidance have been applied consistently. In scrutinising the claims the Internal Audit Team will also undertake to ensure that the expenditure has been incurred wholly, exclusively and necessarily by the Member in carrying out his/her Assembly duties. The audit will seek to confirm the acquisition of assets and/or goods and services and will include site visits to constituency offices as appropriate.

10.0 **PUBLICATION OF EXPENSES**

- (1) As required by Standing Order 76 (2) the Speaker will publish information on expenses reimbursed to Members under these arrangements in the form and at the intervals it determines to be appropriate. This is currently quarterly on the Northern Ireland Assembly website www.niassembly.gov.uk.

SECTION 3

SECRETARIAT CONTACTS

SECTION 3

11.0 CONTACT DETAILS

(1) FINANCE OFFICE

A Member, or his/her support staff, wishing to make enquiries about claiming expenditure may contact the Finance Office staff in Room 401 Parliament Buildings, on the following extensions (dialled from outside Parliament Buildings, the extension should be preceded by 028 905, unless otherwise indicated as below).

Office Costs Expenditure / Travel and Subsistence

Paula McClintock	Head of Finance	paula.mcclintock@niassembly.gov.uk	028 905 (21258)
Members' Financial Services Support Team			
Lynne McBride	Team leader	lynne.mcbride@niassembly.gov.uk	028 905 (21694)
Karl Hedley	Team supervisor	karl.hedley@niassembly.gov.uk	028 905 (20362)
Lindsay Dundas	Team supervisor	lindsay.dundas@niassembly.gov.uk	028 905 (21770)
Ruth Brant	Clerical Officer	ruth.brant@niassembly.gov.uk	028 904 18390 (Ext 88390)
Colin Blayney	Clerical Officer	colin.blayney@niassembly.gov.uk	028 905 (21245)

Members may email the support team on membersfinance@niassembly.gov.uk

All correspondence should be addressed to:

Members' Financial Services Team
 The Finance Office
 NI Assembly,
 Room 401
 Parliament Buildings
 Ballymiscaw
 Stormont,
 Belfast
 BT4 3XX.
 Fax no 028 905 25527

(2) **PAY TEAM**

Claims regarding payment of support staff wages should be addressed to (also room 401 in Parliament Buildings):

James Gilsenan	Team leader	james.gilsenan@niassembly.gov.uk	028 905 (21453)
Darren Cairnduff	Pay Supervisor	darren.cairnduff@niassembly.gov.uk	028 905 (21368)
Paul Gordon	Pay Supervisor	paul.gordon@niassembly.gov.uk	028 905 (20478)
Jackie McGarrity	Pay Officer	jackie.mcgarritty@niassembly.gov.uk	028 904 18349 (Ext 88349)
Geraldine Steenson	Pay Officer	geraldine.steenson@niassembly.gov.uk	028 905 (21754)

(3) **HR PENSION TEAM**

Claims regarding Members' Pensions or support staff pension contributions should be addressed to :

Louise Anderson	Pensions Manager	louise.anderson@niassembly.gov.uk	028 905 (25558)
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SECTION 4

OFFICE COST EXPENDITURE

SECTION 4

12.0 OFFICE COST EXPENDITURE (OCE)

KEY POINTS

OCE Limit per annum:	You will be notified by the Finance Office at the beginning of the allowance year, which is the 1 st April. They will inform you of any changes throughout the year.
Nature of expenditure that can be claimed:	You can pay for: <ul style="list-style-type: none"> ➤ Support staff costs for your constituency office ➤ Office and surgery accommodation; ➤ Equipment and supplies for the office; ➤ Utilities, and office running costs ➤ Allowable work commissioned by you or for support services;
Supporting documentation required:	All claims must be accompanied by a certified claim form, with an original signature. For direct payments original invoices must be submitted and for reimbursements a receipted invoice may be also be submitted.
Payment Methods Available:	There are 4 main ways to claim payment: <ul style="list-style-type: none"> ➤ For all purchases of goods or services and invoices over £500 you must use a Direct Payment form and attach the relevant invoice. ➤ The cost of the bill can be met by yourself (if it is under £500) and then you can claim the sum back. Use a Reimbursement form and attach the relevant receipts. Not suitable for the purchase of goods. ➤ You can set up a regular payment arrangement. Use a Periodic Payment form and attach a copy of the relevant contract i.e. rental agreement, rates bill etc. ➤ Payments of less than £30 can be made from your petty cash account and the account replenished monthly. Use the Petty Cash form.
Employee Payments:	All payments to employees must go through the Assembly's payroll system and are limited to one connected person per Member.
Payment timescales:	Direct Payments, Reimbursements and Petty Cash claims are paid within 4 days of the claim being received by the Finance Office, providing the claim form is correctly completed and certified and all the backing documentation (i.e. invoices and/or receipts) is attached.
Transfer of OCE remaining balances at year end:	Transfer of unused OCE to a subsequent financial year is not allowed. The Office Cost Expenditure is calculated on an annual basis. Expenses can only be paid for the financial year in which they occur and are invoiced, subject to the maximum amount permissible for any financial year.

13.0 PURPOSE OF OCE

- (1) The purpose of OCE is to meet the expenditure wholly, exclusively and necessarily incurred by a Member on research secretarial, clerical or administrative assistance and the associated provision of any equipment, facilities or services or utilities associated therewith in carrying out his/her Assembly Duties. Examples of admissible and inadmissible expenditure are given in Annex B on page 59
- (2) Assembly duties as defined in the Determination are included on page 62 in Annex C.
- (3) The maximum amount of OCE payable is provided by means the Panel's Determination and cannot be exceeded. A remainder of the maximum amount available will be issued to all Members at the start of each financial year.

14.0 CERTIFICATION OF CLAIMS

- (1) For every claim a Member must consider the application of the Ten principles (as outlined on page 2 of this handbook. A Member must then certify the following:-
 - (a) "In submitting the claim I have considered and applied the Ten principles. The expenditure has been wholly and exclusively incurred in connection with carrying out my Assembly duties.
 - (b) I have followed the appropriate procurement procedures and have retained a copy of supporting documentation along with a copy of this claim form for audit purposes. All work done, or items purchased and received are of a satisfactory standard and all service providers engaged are appropriately qualified to undertake the work.
 - (c) The expenditure claimed does not represent a donation to an individual or a charitable organisation and does not represent a payment to a political party for funding or for any party political activities.
 - (d) The payee is **not a** "connected person" as defined by the Determination."

15.0 LEVEL OF FUNDING

- (1) Paragraph 9 (2) of the Determination specifies that the maximum amount payable for OCE for the next 3 years will be as follows:

£73,583 in the year commencing 1 April 2012;
 £71,378 in the year commencing 1 April 2013;
 £69,238 in the year commencing 1 April 2014;
- (2) Subparagraph (4) further specifies if a Member is in receipt , under any scheme prepared by the Independent Parliamentary Standards Authority (IPSA), of payments or allowances in connection with carrying out his/her duties as a Member of the House of Commons, the maximum amount which he/she is entitled to recover in any year for OCE is:

£27,594 in the year commencing 1 April 2012;
 £17,844 in the year commencing 1 April 2013;
 £ 8,655 in the year commencing 1 April 2014;

16.0 BUDGETARY CONTROL

- (1) The Finance Office issues monthly reports to Members detailing all OCE processed for the year to date. These reports record the actual expenditure incurred and identify the total contractual payments that a Member will have to pay between the report date and the end of the financial year. These contractual payments can be for a number of things and are referred to as “commitments”:- e.g. support staff costs, rent, insurance, rates etc. Using the information provided by each Member, the Finance Office will “ringfence” the funds required to meet these contractual obligations from the beginning of the year or from the date the contract commences, to ensure there is no risk to a Member that contractual obligations cannot be met.
- (2) The OCE reports are issued to each Member within 8 working days after the month end.
- (3) A sample of the monthly report is attached in Annex E on 64.
- (4) Each Member is responsible for using these reports to ensure that sufficient funds are available to make payments.
- (5) Once a Member has exhausted the balance of the OCE, the Finance Office will require the submission of funds with further payment requests, or payments will not be made. Staff in the Finance Office will return any reimbursement or direct payment requests that cannot be met from a Member’s uncommitted OCE balance. Under no circumstances will payments be made until there are sufficient cleared funds available.
- (6) If there is an amount of OCE remaining which is insufficient to meet a particular payment in full, a partial reimbursement may be appropriate. Partial direct payments cannot be made. It is a Member’s personal responsibility to meet any outstanding liabilities that cannot be met from OCE. Finance Office staff are available at any time to advise a Member of OCE balances and provide reports showing spend to date.
- (7) Where a Member has insufficient funds to meet any contractual staff salary payments, he/she **must** make a payment to the Finance Office from his/her own personal funds to cover any shortfall. This payment must be made **before** the salary can be processed.

17.0 ADMISSIBLE AND INADMISSIBLE CHARGES AGAINST OCE

Admissible charges to OCE

- (1) OCE may be used to meet the following types of expenses:-
 - Research;
 - Secretarial;
 - Clerical and Administrative assistance;
 - Advertising costs;
 - Office accommodation for office and associated utility costs;

Office refurbishment costs;
Room hire for a satellite surgery or for occasional constituency meetings;
Equipment, utilities, facilities supplies or services associated with the office or surgery.

- (2) It is not possible to provide a definitive list however; Annex B on 59 provides some of the most common examples. As this list is not exhaustive, it is recommended that when a Member is unsure of his/her entitlement to claim a specific item of expenditure from OCE, he/she should contact the Finance Office for advice in advance of making any commitment.

CATEGORIES OF OFFICE COST EXPENDITURE

18.0

SUPPORT STAFF COSTS

- (1) A Member may claim the cost of support staff salaries and other payments for secretarial and research assistance from OCE, where the cost is wholly, exclusively and necessarily incurred in connection with their duties as an Assembly Member.

Salary Costs

- (2) The following costs may be included:
- (a) staff salary costs (basic and overtime);
 - (b) employer's National Insurance and employer's pension contributions;
 - (c) temporary staff cover costs;
 - (d) incidental and ancillary employment costs;
 - (e) redundancy costs; and
 - (f) contributions to a central staff pooling arrangements.
- (3) Detailed guidance is provided by the Payroll Team in relation to written "Statements of Particulars of Employment" (SoPoE) and payments made to employees or self employed persons who do research or other work on their behalf.
- (4) Paragraph 9 (5) of the Determination stipulates that when work is undertaken by an individual the individual should be **employed** by a Member or employed by an employing member under a staff pooling arrangement. This is of particular importance if the individual is working exclusively for that Member or in a staff pooling arrangement, for a specified period of time, unless a contract for services has been established. Where the provision of services is supplied by individuals, not on the payroll, an invoice detailing the service provided must accompany all claims as described in paragraph 6.0 (1) on page 6.
- (5) The Finance Office provides a payroll service for the payment of support staff salaries. The Payroll Team undertakes to account for the deductions of National Insurance and Tax on behalf of each Member and also undertakes to complete all the HMRC in-year and end of year returns associated with payroll payments.
- (6) **For the avoidance of doubt, all employees paid from OCE are employees of the individual Member. They are NOT employed by the Commission.**
- (7) If a Member wishes to authorise regular salary payments to their support staff they are required to supply the Payroll Team with the appropriate documentation as detailed below:
- (a) A signed and dated SoPoE, accompanied by a detailed **job description**. The SoPoE is a requirement under The Employment Rights (NI) Order 1996. The Order requires employers to provide each of their employees with a written statement of the main terms and conditions of their employment. This should be agreed within a two month period of the employee taking up that employment. As required by the Determination a Member may only recover expenditure for support staff costs if a copy of a SoPoE and job description has been supplied to the Payroll Team. Failure to forward these documents within 2 months of

engagement will result in payments being stopped until full documentation has been received. A template is held by the Payroll Team should a Member wish to use it. This document should be signed by both parties prior to submission to the Finance Office.

- (b) Where an employee is employed on a temporary basis, a signed copy a SoPoE must also be forwarded to the Payroll Team prior to any payments being made. An employment agency may not be used to source temporary support employees.
 - (c) A completed and signed payment authorisation form (Form A). This form is available from the Finance pages of AssISt and should clearly indicate the role in which the person is employed.
- (8) A Member shall not be entitled to recover expenditure in respect of the employment of more than one “connected person”, as defined in paragraph 6.0 (3) on page 8, at any one time, except –
- (a) if the individual is a “connected person” by way of being a family member, was employed by the Member on 10 Feb 2011 and has continued to be employed from that date; and
 - (b) if the individual is a “connected person” and was employed by the member on 1 April 2012 and has continued to be employed from that date.
- (9) For employees who meet the definition of being a “connected person”, the declaration on the Form A must also be signed and a copy of the extract from the Register of Members’ Interests showing the appropriate declaration should also be attached.
- (10) Overtime payments may be claimed from OCE. Authorisation for overtime payments must be notified on the appropriate form (FORM OT). Claim forms are available directly from the Payroll team or can be found on the Finance pages on AssISt. In submitting a claim for overtime full details of hours worked and hourly rate to be paid must be included.
- (11) Any other instructions for variations to the monthly salary payments should be notified on a Form A (1). This form can also be found on the Finance pages of AssISt.
- (12) All alterations to payments or termination of an employment contract, including instructions to pay statutory redundancy payments, must be notified in writing with original signatures. Adjustments will not be made as a result of verbal communication with the Payroll Team.
- (13) Claims for independent legal advice on employment matters may be paid from OCE. Should a Member wish to change any terms and conditions of employment a note of any revised terms should be forwarded for audit purposes, signed by both the employee and the Member, along with the completed Form A (1). If, in exceptional circumstances, it is not possible to reach agreement on any changes, the authorisation form must be accompanied with a note from the Member.
- (14) Payments will only be authorised if all the appropriate documentation is received and there are sufficient funds available from a Member’s OCE.

- (15) Support staff salaries paid through the payroll service will be paid monthly, 3 working days before end of the month. Payments will be made automatically by BACS (Bankers Automated Clearing Services) to the individual's nominated bank account held in the employee's name or in the name of his/her spouse civil partner or cohabiting partner.
- (16) If a Member wishes to join with another Member or party to pool the costs of employing a particular support member of staff, they may do so. All documentation regarding the employee **must** be signed by each Member or authorised party signatory. Any distribution of costs must be notified in writing to the Payroll Team.
- (17) If a Member chooses to claim the cost of support staff salaries from OCE they must ensure that they fulfil their statutory obligations in terms of the National Minimum Wage Act 1998. Details of current rates will be issued annually, typically in October. The Finance Office will **not** action any instructions that contravene this legislation.

Support Staff Bonus Payments

- (18) If a Member wishes to give recognition to specific work undertaken or additional duties carried out, a modest ad hoc payment to support staff may be made. Such exceptional payments must only be made as part of a formal performance recognition scheme or in support of additional duties being undertaken by the support staff employee. Any performance recognition scheme should define the criteria under which additional payments will be made. They **must not** exceed £500 per annum for full time equivalent employees, i.e. for staff who work less than 37 hours a week, the £500 limit will be reduced on a proportionate basis. These ad-hoc payments are subject to both Tax and National Insurance and **must** be processed through the payroll. To request such payments, a Member must not use the OCE claim system; instead they must notify the Payroll Team using the appropriate claim form (FORM BN). In completing this form Members must **give a clear justification for the additional payment. Failure to do so may result in the request being returned unpaid.**

Incidental and Ancillary Employment Costs

- (19) A Member may claim reasonable costs incurred in advertising for the recruitment of staff or associated legal costs incurred in fulfilling their statutory obligations as an employer.

Redundancy Payments

- (20) In the event of a Member leaving the Assembly a separate provision is made for the payment of statutory redundancy. Statutory redundancy payments are not charged to OCE or Winding Up Expenditure (WUE).
- (21) If a Member dismisses an employee by reason of redundancy at any other time, statutory redundancy costs may also be claimed providing an employment contract exists.
- (22) Information on making redundancy payments may be obtained directly from the Payroll Team. Should a redundancy situation arise a Member is advised to obtain independent legal advice regarding their particular situation.

- (23) Redundancy payments will be made if a Member has a legal obligation to make the payment. If under the terms of the employment contract between the Member and the support staff employee, there has been a provision for reasonable redundancy payments in excess of the statutory entitlement payments these will be admissible from OCE or WUE. In these circumstances a Member should contact the Payroll Team for further information. Any notifications for contractual or discretionary non-contractual redundancy payments received will be taken as a charge to either OCE or WUE, depending on how the redundancy has arisen.

Staff Pooling Arrangements

- (24) A Member may choose to use a formal staff pooling arrangement with one or more Members. Under these formal arrangements an “employing member” must be nominated and payments must be made through the Assembly’s payroll bureau service. Detailed guidance on how such arrangements operate are available directly from the Finance Office.

19.0

RESEARCH COSTS

- (1) From time to time a Member may engage the services of a company, self-employed individual or organisation to carry out research or to provide administration assistance. These costs are admissible from OCE only when they relate to a Member carrying out his/her Assembly duties. A contract for services must exist, with agreed terms and rates of payment specified.
- (2) Research costs can be claimed for work undertaken by or for a Member in carrying out his/her assembly duties. This could include research for:
- (a) matters currently before the Assembly; or
 - (b) the examination of complaints / correspondence from constituents; or
 - (c) bench-marking or comparisons with other legislatures; or
 - (d) consultation in preparation for a Private Member’s Bill
- (3) Requests from constituency associations, political parties or other “connected persons” for payment of research or secretarial work undertaken may not be submitted for any work undertaken after 1 January 2013. Other requests may be submitted for research as long as a valid contract for services exists.
- (4) If a service is provided by a self-employed individual additional information must be provided. This additional information is detailed in paragraph 6.0 (1).

20.0

VOLUNTEER EXPENSES

- (1) A Member may **occasionally** wish to use the services of volunteers to help with his/her constituency work. It is considered reasonable to reimburse volunteers with the **actual** cost of their expenses. Generally, volunteers are considered to be individuals who undertake work for a particular business or organisation for no financial reward, who do not have any form of contract and who, although they may have an accepted work pattern, are not obliged to turn up for work.
- (2) If expenses are paid that exceed the costs **actually** incurred by the volunteer e.g.:- mileage

repaid at a rate higher than the HMRC published rates, or payment of uniform expenses, or payment of allowances of any kind, the HMRC may view the volunteer as receiving remuneration for their services. Even if an individual is in receipt of a non-financial benefit, e.g. the receipt of training over and above the level needed to perform their work, it may be considered more appropriate that the individual is classified, not as a volunteer, but as an employee or a worker and **must** be added to the payroll. The Finance Office may seek clarification from a Member if a regular payment is being made to a volunteer which remains substantially unchanged each time. Each case will be reviewed on an individual basis, in consultation with HMRC. If appropriate, a Member will be asked to complete a Form A and forward it to the Payroll Team. The Payroll team will be able to provide additional guidance on the definitions of a volunteer, a worker or an employee and the implications that may arise for the Member in terms of applying the National Minimum Wage Act 1998.

- (3) Claims for volunteer expenses, which have not been deemed as payroll items, should be claimed through the OCE claim system. They will be paid on production of the actual receipts, or at travel and subsistence rates (see Annex F on page 65 for volunteer rates). Details of expenses should be shown and described on the reimbursement claim form and accompanied by an explanatory note giving details of the volunteer (name, address and National Insurance number) and how the payments are made up.
- (4) While volunteer expenses are not taxable, where the actual costs cannot be established, they may become taxable. A Member paying such expenses to individuals must keep detailed records in the event of HMRC or audit queries arising. Volunteer expenses are not appropriate in circumstances where a payment is made to remunerate a person for work carried out even if the situation or circumstances in which a payment is made are temporary.

21.0 STAFF TRAVEL – GENERAL

- (1) A Member may pay general travel costs to his/her employees from OCE. Generally, home to office mileage should not be paid, however where it is paid, it is fully taxable and will be included in the employee's salary. Members are strongly advised, but not obliged, to set mileage rates in line with HMRC's guidelines. The actual rates of travel and subsistence to be paid are a matter for each individual Member, however indicative rates for Staff Travel and subsistence are shown at Annex F on page 65. However the Member should note that paying any amount above the travel rates shown in Annex F will lead to an additional tax liability on the employee and increased audit and public scrutiny. Any claims for reimbursement of costs must be accompanied by the appropriate receipts. A Form C4, which is available from the Finance pages on AssISt should be used for all claims. It is recommended that a Member keeps detailed records of staff mileage claims for income tax and audit purposes.

22.0 STAFF TRAVEL BETWEEN PARLIAMENT BUILDINGS AND CONSTITUENCY

- (1) Apart from paying staff travel from OCE, a Member may claim reimbursement for up to 18 single or 9 return journeys per year for employee travel to and from Parliament Buildings (i.e. 18 journeys for all staff not 18 journeys for each member of staff). Detailed guidance on this can be found in paragraph 40.0 on page 52.

23.0 CONFERENCES AND TRAINING

- (1) **A Member who attends a conference or seminar should do so at their own expense and must not claim any of the cost from OCE, unless they are specifically asked to attend as a representative of the Assembly by the Commission.**
- (2) A Member attending a conference or seminar in their role as party spokesperson on a particular subject may seek reimbursement from Party Allowance funding. Payment in these circumstances is a matter for parties themselves and, as such, these claims should be submitted on the appropriate Party Allowance claim forms available from the Finance Office.
- (3) A Member may pay for the attendance of an employee at a training course or seminar where the content can be directly related to, and aimed at, improving their ability to do their job in the constituency office, i.e. for training and development purposes. While these costs are admissible from OCE, a Member is strongly advised to contact the Finance Office in advance of booking attendance at such events to ensure that it will be allowable

24.0 CONSTITUENCY OFFICE COSTS

Admissible Constituency Office Costs

- (1) A Member is entitled to claim office costs reasonably incurred in the performance of their Assembly duties, in so far as not being available from the Northern Ireland Assembly by way of central provision.
- (2) Costs that may be claimed against OCE include, but are not limited to:-
 - (a) the cost of establishing and running a local constituency office, such as leasing and utility costs;
 - (b) the cost of refurbishment and maintenance of a local constituency office;
 - (c) the purchase or lease of office furniture or equipment (including IT or photocopying equipment) or the purchase of stationery;
 - (d) the cost of telecommunications;
 - (e) the cost of the publication and distribution of contact cards;
 - (f) the cost of advertising and the cost of surgery advertising;
 - (g) the hire of premises for surgeries, public meetings and other meetings with constituents
 - (h) any other costs which are ancillary to those specified in sub-paragraphs (a) to (f) above.

25.0 Rental of a Constituency Office

- (1) OCE may pay for the rental of a property for use as a constituency office. It **must not** be used to purchase property.
- (2) A Member is not entitled to recover expenditure in respect of the rental of any property if the rental or lease agreement is with:
 - (a) **a family member, or**

- (b) a person with whom the Member is “connected” within the meaning of section 252 (2) (b) (c) (d) and (e) and section 254 of the Companies Act 2006; or
 - (c) any person from whom the Member or his/her family member derives a financial benefit.
- (3) In a property rental situation, a Member must provide the Finance Office with sight of a final signed copy of the tenancy/lease agreement **before** payment of rent commences. A copy is kept by the Finance Office and the original returned. If a lease agreement is amended a new copy must also be forwarded to the Finance Office.
- (4) Where a Member wishes to claim rent payments from OCE the property will be subjected to an independent rental valuation at the time the lease is entered into, or reviewed and at the start of subsequent mandates. The maximum amount of OCE that may be claimed will be based on 110 percent of the independent market valuation of the property plus £1,600. Any amount in **excess** of this will become a matter for the individual Member. An independent valuation must be completed prior to any new lease or revised lease being signed.
- (5) While it is admissible for a Member to lease a constituency office from a party political organisation it **must** be on a formal commercial basis and will be subject to the same independent valuations as any other property.
- (6) Rental payments **must** be made directly to the landlord. The Finance Office will arrange regular direct payments to be made. To facilitate this payment method a Member should complete a Periodic Payment Form (Form C3), which is available on-line from the Finance Office pages of AssISt. It must clearly state the address of the property for which the Periodic Payment is to be made.
- (7) A Member must avoid entering into a rental agreement that seeks advance payments in excess of six months rental.
- (8) If the lease agreement is reviewed, an amended Form C3 must be forwarded to the Finance Office before any change to the payment date or amount can be implemented.
- (9) Using the Periodic Payment Method of payment, payments will be made at the start of each month/quarter as required in the lease agreement, unless it is amended or terminated. Rent will not be paid in advance of the due date.
- (10) If, under exceptional circumstances, a Member has to enter into a new lease agreement in the final year of the mandate, he/she must contact the Finance Office prior to any agreement being signed.
- (11) A Member is reminded that all statutory obligations regarding accessibility to and Health and Safety in, their constituency offices must be met. This must be given due consideration when entering into a lease agreement. A Member must sign the annual declaration, confirming that **all** statutory obligations are being met. This declaration is available from the Finance Office.
- (12) The Third Principle states that “Any amount claimed **must** be in respect of expenditure

that has been wholly, exclusively and necessarily incurred in respect of a Member's Assembly duties." Therefore a Member must not use an office, funded by OCE, for any other purpose, e.g. for council business, party political activities or canvassing during an election period. At the end of each financial year the Finance Office will seek a declaration from each Member that the office has not been used for any other purpose. If, under exceptional circumstances, a constituency office has been used for a wholly incidental purpose (e.g. a one off party meeting or A.G.M) the Member must declare this and reimburse the Assembly for the proportion of costs incurred in facilitating the incidental use. If the improper use continues on a regular basis OCE payments in respect of the office may stop.

- (13) During an election period separate guidance will be issued to each Member regarding the use of constituency offices. A Member will be asked to declare if the office or other resources will be used for the purposes of the campaign and a reimbursement towards the OCE costs will be sought from the Member.
- (14) Accommodation which is leased by a Member as a constituency office **must not** be sub-let. However an office may be shared by more than one Member for Assembly business. In these circumstances each Member must have a separate lease agreement lodged with the Finance Office or be a joint signatory to the original lease agreement.
- (15) If the expenditure of the office is to be assigned to more than one Member, each Member must give their consent in writing for all office expenditure to be apportioned by an agreed ratio, which represents the usage of that office. A MSF2 form should be completed. Any changes to the cost sharing agreement must be notified immediately to the Finance Office. The Finance Office will contact each Member at the start of each financial year to confirm they are still content with the cost sharing arrangements. If a Member is also a Member of Parliament at Westminster (MP), he/she must complete an annual declaration, stating what percentage, if any of his/her office costs are attributable to holding that office. This percentage will be applied to all claims submitted.
- (16) A Member who rents a constituency office with a MP or a Member of the European Parliament (MEP) must enter into a written agreement with the MP or MEP as to the apportionment of costs and the terms of the agreement must be approved by the Finance Office. If a Member is an MP or MEP and they wish to claim the rental payments of the office from OCE, he/she must declare in writing that the rental payments are not being paid from any other parliamentary funding.
- (17) A Member may incur legal costs as a result of renting a constituency office, e.g. in negotiating rental payments or drafting a leasing agreement, these can be claimed from OCE.

26.0 Constituency Office Refurbishment

- (1) OCE may be used to pay for limited refurbishment to a Member's constituency office.
- (2) Generally, the responsibility for external, structural maintenance will rest with the landlord and, as such, will not be met from OCE. Any work of this nature that does not fall to a landlord is detailed below in paragraphs 26.0 (5) – (8) below. Extensive or high value structural repairs, alterations, major electrical or plumbing work carried out to a property

could be considered to increase the value or rental income of the property. Members should carefully review the terms of their lease before considering work of this type.

- (3) Expenditure that is incurred to specifically improve the security of the property, e.g. the installation of shutters or security equipment is generally admissible from OCE. Members should ensure that such external work is not specifically covered in the terms of the lease.
- (3) Refurbishment may be considered in two categories (i) Routine refurbishment and (ii) Non-routine refurbishment.
- (4) Where there is any doubt as to whether the costs of any refurbishment can be met from OCE, guidance should be sought from the Finance Office before any work is undertaken.

Routine Refurbishment

- (5) Routine refurbishment may include carpeting, painting, minor plumbing and, electrical work and minor internal structural alterations (e.g. addition of stud partitions). Such expenditure is allowable from OCE provided that it is in keeping with the lease agreement. The total cost of this type of work will be less than £5,000. As with all purchases a Member should seek to demonstrate value for money has been achieved and should follow the procurement procedures as outlined in paragraph 6.0 (2).

Non-Routine Refurbishment

- (6) Non-Routine refurbishment will include higher value work of the type noted in paragraph 26.0 (5) or may include ad hoc work connected with, for example, meeting statutory obligations (e.g. to ensure compliance with the Disability Discrimination Act) or to improve kitchen or bathroom facilities or install a new or updated heating system. Prior to entering into an agreement or contract for work of this nature a Member should always ensure that it is not covered under the terms of the lease agreement.
- (7) If refurbishment of a non-routine nature which adds to the value or rental income of a property is undertaken, Members should seek to negotiate a reduction in rent or a rent-free period in lieu of the refurbishment expenditure.
- (8) While the cost of non-routine refurbishment may be met from OCE, if a Member is considering work of the nature detailed above in paragraph 26.0 (6), he/she must contact the Finance Office prior to any work being undertaken. A Member should seek to follow the procurement processes as outlined in paragraph 6.0 (2). In demonstrating value for money the Member should also consider the proposed cost of the work in the context of (i) the value of the lease payments (and any reduction that can be achieved), (ii) the length of the lease and (iii) the period of time until the end of the mandate. Claims for non-routine refurbishment to a constituency office should be strenuously avoided in the last year of a mandate.

27.0

Office Furniture and Equipment

- (1) The reasonable cost of purchasing office furniture, additional computers (hardware and software), printers, iPads, modest digital cameras, photocopiers, fax machines, telephones, radios and televisions may be met from OCE. Any equipment purchased is only to be used

to assist a Member in performing his/her Assembly duties and must not be used by family members or for party political activities. Equipment purchased should be available for review by Internal or External Audit.

- (2) The installation of satellite TV at a constituency office only, may be met from OCE.
- (3) On-going subscription charges for satellite TV may also be met from OCE, provided that the package installed is of a news and current affairs related nature. Subscriptions for any other packages are not allowed. A breakdown of the monthly subscription should be provided with any claim for payment. The cost of TV licensing for constituency offices may also be claimed from OCE.
- (4) A Member may claim the cost of a digital camera to be used for Assembly business and coloured photocopying devices, or satellite navigation aids. However the amount that can be claimed must not exceed the annual limits. The maximum amounts that can be claimed in respect of such equipment are (i) £150 for satellite navigation aids, (ii) £250 for digital cameras and (iii) £5,000 for colour photocopying devices.
- (5) A Member may purchase a mobile telephone and pay the bills from OCE.
- (6) All telephone numbers in use for Assembly business (and subsequently charged to OCE) must be notified in writing. This form is available from the Finance Office.
- (7) Documentation accompanying each claim for telephone costs must contain the telephone number. For audit purposes online bills or statements of account can only be submitted for payment if they clearly show the telephone number, the supplier and a supplier company logo.
- (8) Members should note that if mobile phones are used for business and private use there is no tax liability providing the private use is not significant. However only the actual cost of business calls may be claimed from OCE. On submitting a claim for a mobile phone a Member must clearly split the bill to show the cost of the business calls to be claimed.
- (9) Members should be aware that they have access to a central contract for office consumables and small equipment (please contact the Finance Office or the Office Resources team for details). There is also a central contract managed by the IS Office for computer equipment. These contracts can be used for constituency office consumables in the knowledge that value for money has been established by a wider procurement exercise. Members are encouraged to consider using these contracts.
- (10) Paragraph 9 (3) of the Determination specifies that if a Member receives office consumables, from the Assembly Office Resources team, to a value in excess of £1,000 (incl VAT), the maximum amount which can be recovered under OCE will be reduced by the value of the excess. However this adjustment to the OCE limit will not be applied if the cost of any further consumables is charged to OCE (should funds be available) or funded directly by the Member. Members should contact the Office Resources team in Parliament Buildings for a list of consumables that are available and for further guidance and assistance on this matter.
- (11) Claims for large items of office furniture and equipment (e.g. TV's, meeting tables etc.)

will be limited to one for each category per mandate for each constituency office. In exceptional circumstances a Member may need to purchase additional or replacement equipment e.g. when equipment is broken or an additional office is opened. In such circumstances a Member should contact the Finance Office in writing, providing robust justification for the purchase and prior to the purchase being completed. Claims that are deemed to be for upgrades will not be accepted.

- (12) If a Member submits a claim for the purchase of **any** office furniture or equipment in the year preceding an Assembly Election, he/she will be required to provide, in writing, robust justification for the expenditure in addition to the normal documentation. No claim for furniture or equipment will be accepted in the final six months of a mandate, unless a Member has been co-opted during this period or can clearly demonstrate that it is to replace equipment which is broken. This also applies in the period preceding a Member's retirement. If a Member is found to have purchased and paid for furniture or equipment in the period preceding their retirement, reimbursement may be sought.
- (13) The reasonable costs of hiring or renting office equipment or furniture, the making of lease payments, maintenance contract payments or the meeting of repair costs for office equipment may all be met from OCE.

28.0 Constituency Office Running Costs

Utilities

- (1) Utility costs are all admissible costs for OCE, e.g. heating, lighting, telephone etc.

Rates

- (2) OCE may be used to pay constituency office rates. These can be paid monthly by the Periodic Payment method or annually by way of a one off payment. However in the year of an Assembly election, to avoid the unnecessary administrative burden of claiming a rebate (should a Member not be re-elected) monthly payments must be made until after the date of the election.

Insurance

- (3) Members may take out insurance to cover the loss of the contents of their constituency office and recover the cost from OCE.
- (4) The buildings insurance is normally the responsibility of the landlord, although it is commonplace for a landlord to seek an additional premium to cover such insurance costs. In these circumstances the additional premium may be paid from OCE. **It is the responsibility of each Member to ensure that adequate insurance cover is in place.**
- (5) The Commission undertakes to provide insurance cover annually for Employers' and Public liability. Details of the Assembly insurance policies are available from the Finance Office. A Member should check that he/she is not incurring additional costs by duplicating cover already provided in these policies. The Finance Office will issue a copy of the relevant certificates at the start of each year. These certificates **must** be displayed within each constituency office.

Cleaning

- (6) HMRC requires any Member who makes payments to cleaning staff to treat these payments like any other payments to an employee or a self employed individual, i.e. either the payments to the individual must be processed through the payroll for the appropriate number of hours per month or, the cleaning/management services company must provide an invoice for payment.

Newspapers and subscriptions

- (7) A Member may claim the cost of local newspapers. He/she may also claim the cost of purchasing or subscribing to magazines or periodicals directly related to his/her constituency or Assembly duties.

Postage and Stationery

- (8) A Member may claim the cost of stationery and postage from OCE. This **must** be used strictly in relation to his/her Assembly business.
- (9) **The cost of purchasing and posting items of a political or personal nature must not be claimed from OCE under any circumstances.**
- (10) In addition, stationery or postage (**including the use of pre-paid envelopes**), funded from OCE **must not** be used for the following purposes:
- (a) Communications of a business or commercial nature; or
 - (b) Correspondence on behalf of a group or organisation that a Member is associated with other than the Assembly; or
 - (c) In connection with fund raising for the benefit of any organisation, advocating membership of **any** organisation, or supporting the return of **any** person to public office; or
 - (d) Issuing greeting cards or personal messages of well wishes.
- (11) Stationery supplied by the Assembly Office Resources team **must not** be used to issue circulars.
- (12) A circular is defined as:
- (a) A letter sent in an identical or near identical form to a number of addresses (whether or not it is individually signed and addressed), if it is not sent in response to a query or correspondence from those addresses; or
 - (b) A standardised greeting card or letter; or
 - (c) A standardised letter sent to new constituents; or

- (d) A letter sent in an identical or near identical form to a number of addresses acknowledging a reply to a letter, questionnaire or survey that itself was not requested.
- (13) However a Member may issue a letter to a number of individuals or groups regarding constituency business and charge the cost of stationery and postage/delivery to OCE. A Member must be able to clearly demonstrate that the material is not of a party political nature in content and that it is directly related to his/her Assembly duties. **For the avoidance of doubt the content of such letters must not be of a party political nature and stationery provided by the Assembly Office Resources team MUST NOT be used for this purpose (including paper and pre-paid envelopes).**
- (14) As noted in paragraph 28.0 (11) above there are specific guidelines issued by the Assembly Office Resources team on the use of Assembly stationery (including pre-paid envelopes) and postal arrangements, contained on the Office Resources pages on AssISt. All Members should familiarise themselves with these guidelines.
- (15) If the Finance Office is made aware of any improper use of Assembly stationery or if expenditure has been claimed incorrectly, a Member will be asked to reimburse the expenditure claimed, or the cost of the stationery improperly used (including pre-paid envelopes).

Petty Cash

- (16) A Member may wish to operate a petty cash account in his/her constituency office. The use of a petty cash account reduces the necessity for submitting claims for items of expenditure of a minor nature (single items costing less than £30). Any single items costing greater than £30 are subject to the normal OCE claims process and must not be processed as petty cash. If they are submitted on a petty cash claim form they will not be paid.
- (17) A separate bank account must be opened with an amount drawn from OCE of not more than £75. Details of the account must be supplied to the Finance Office using a form C1b, which is available from the Finance Office pages on AssISt. The initial float of £75 will then be paid into this account. A Member may then drawdown the amount required to replenish the account from his/her OCE using the Petty Cash Form C1a. These forms are available from the Finance Office. This should be equal to the total of the transactions recorded on the form and will be paid directly into the petty cash bank account but cannot exceed **£75 per month**. Only requests for replenishment of the account equal to the value expended will be paid. Payments for petty cash will not be processed until the claim form is received by the Finance Office and each claim form must be certified by the Member.
- (18) Each Member must maintain detailed records and receipts locally (e.g. the copy petty cash form with enclosed receipts). These records may be requested for audit purposes, annually or at shorter intervals depending on the activity on the account. A bank statement showing the balance as at the 31 March should be forwarded each year to the Finance Office. These must be received by the Finance Office during the OCE accruals period, which is notified annually to each Member.

Hospitality

- (19) The use of OCE to fund the cost of hospitality in a Member's constituency office is limited to reasonable expenditure on tea, coffee, and biscuits for a small number of visiting individuals.
- (20) OCE must not be used to provide hospitality at functions or larger meetings either in the constituency office or at constituency surgeries or to pay for business lunches.
- (21) Members must not claim the cost of providing hospitality to visitors or the running of functions in Parliament Buildings from their OCE.
- (22) Where rooms / halls are hired it would not be appropriate for refreshments or the decoration of these premises to be claimed from OCE.

29.0

ADVERTISING

General Advertising

- (1) General advertising costs are an admissible claim from OCE. Advertising is considered to include the costs of inserting notices in newspapers, distributing advertising leaflets, the production of flyers or posters for small billboards, the production of business cards and any other items that contain factual information about a Member and his/her contact details.
- (2) All general advertising material must only provide **factual** information. To be admissible under this category, material should clearly identify the Member in their role as a Member (as opposed to, for example, a Minister or a Party spokesperson), and may also contain information about his/her constituency office, such as its address, its opening hours and contact details. It may also be used to advertise satellite surgeries or non-routine constituency meetings, or information evenings. General advertising does not include the cost of producing constituency news sheets or bulletins. Specific provision for the production and distribution of an annual Assembly Constituency Report is detailed in paragraph 29 (30) – (42). Fixed and permanent signage for constituency offices (including window signage and frosted graphics) is also not considered under general advertising and guidance on it is set out in paragraph 29 (18) – (29).
- (3) **A Member must not claim the cost of producing or distributing any document which contain party political messages, party policy positions, application forms for party membership or for any electioneering purposes.**
- (4) All Members must obtain prior approval from the Finance Office before undertaking the production and distribution of any advertising material in order to establish that the content of the material is admissible and if the cost will be met from OCE. This is especially important as the inclusion of an inadmissible item in general advertising will render the entire advertising as inadmissible and no cost will be paid.
- (5) When submitting the claim for payment a copy of the final finished document, newspaper insertion or poster must be forwarded with the appropriate claim form.

- (6) For the avoidance of doubt, a claim that contains **any** inadmissible material will not be paid and will be returned to the Member.

Content of General Advertising Material

- (7) General advertising may only contain the party emblems (sometimes referred to as logos) that have been registered with the Electoral Commission as an admissible item. Such registered emblems must be clearly secondary to the main content of the advert and must be no greater than 1/10th of the total size (by area) of the advertisement and should only appear once. Any emblem that is not registered with the Electoral Commission is not admissible.
- (8) For the avoidance of doubt standalone emblems or flags are not admissible. A flag is only admissible where it is an intrinsic part of the registered emblem as set out in paragraph 29.0 (7).
- (9) References to Party websites or Party email addresses are not permitted unless the email address is actually used as the contact for the Member in the constituency office. References to a Party website address will only ever be admissible where it is an intrinsic part of the registered emblem.
- (10) Photographs of and references to charitable or constituency work are not admissible under general advertising.
- (11) The cost of compiling and issuing a local press release may be admissible under general advertising so long as the conditions noted above are met.
- (12) A Member is permitted to include public information which is relevant to the constituency on general advertising material e.g. useful community contact details.
- (13) References to Party councillors are inadmissible. However, a reference to an elected representative who is employed by the Member and whose salary costs are funded in their entirety from OCE is admissible but only insofar as the reference relates to the services provided to constituents by the Member's employee.
- (14) In the past, strap-lines have been included by Members in general advertising material. These strap-lines typically fall into four distinct categories;
- (a) Party political / Party branding (e.g. a word-for-word repetition of a slogan that specifically relates to a Member's Party);
 - (b) General greetings or salutations (e.g. "Seasonal Greetings to xxx");
 - (c) Personalised messages – in support of a local business endeavour or sporting team (e.g. – "All the Best to Xxxxx Rovers"); and
 - (d) Aspirational statements that set out a Member's efforts in the constituency (e.g. "Here to Help You")
- (15) Strap-lines that fall into categories (a)-(c) above are inadmissible in **all** advertising

material. However a strap-line that falls into category (d) may be considered to be admissible, but only insofar as it is non-contentious and/or non-partisan. Any reference to the work of a Member in terms of the timing of an election will render it as inadmissible.

- (16) Insertions in third party publications (e.g. event programmes) will generally be deemed as sponsorship, however, if the content is limited to **factual** information or contact details only, it may be admissible. Any personalised messages or greetings are not allowed.
- (17) For the avoidance of doubt, if general advertising material contains inadmissible items of any kind then no payment for the publication **and** the distribution cost will be made from OCE. It should be noted that “distribution costs” refers to any invoices from distribution agencies as well as costs claimed for purchasing postage stamps. A Member is not able to make a contribution towards the costs of general advertising material and invoices will be returned unpaid.

Office Signage

- (18) While office signage could be considered as a type of advertising, it is recognised that expenditure on office signage is of a much higher value and more permanent in nature.
- (19) The cost of signage for a constituency office may be claimed from OCE provided, in the case of new external signage, the Finance Office is given evidence that the landlord has been consulted, that the lease agreement has not been breached and, if appropriate, the relevant planning permission has been sought. Office signage is considered to include all permanent signage on the exterior of a property and window graphics or frosting. It does not include non-permanent window displays which facilitate the display of advertising or promotional material. These are categorised as general advertising.
- (20) All Members **must** obtain prior approval from the Finance Office before undertaking the production and installation of office signage in order to establish that the content of the signage is admissible and that the cost will be met from OCE.
- (21) When submitting a claim for payment a photograph of the final signage or graphics, must be forwarded with the appropriate claim form.
- (22) The rules for office signage differ from those detailed in paragraph 29 (1) - (17) for general advertising and Members should ensure that they are familiar with the rules for both categories.

Content of Office Signage

- (23) Party logos, which have been registered with the Electoral Commission, are admissible on office signage and references to the Party to which a Member belongs may also be included in Office signage. The restrictions, detailed in paragraph 29.0 (7), on the size of Party emblems will not apply to office signage.
- (24) However to be admissible from OCE, the office signage must clearly and prominently identify the name of the Member to whom the constituency office belongs.
- (25) As with general advertising the inclusion of any inadmissible items on an office sign will

render a claim for payment void and it will be returned to a Member unpaid. However, it is recognised that a Member may seek to minimise the costs of constituency offices funded from the public purse by sharing an office with an MP. In these circumstances it is admissible for the name of the MP to be included on the office signage and it will be permissible for a contribution to be made towards the total cost of the signage by the MP. Costs for office signage will be attributed between an MLA and an MP in the same ratio as declared by Members for all other office costs. For the avoidance of doubt references to any other elected representatives (such as Party councillors) are inadmissible and, as such, will render any subsequent claim for expenditure void for payment.

- (26) Stand-alone flags and emblems are inadmissible on office signage.
- (27) Strap-lines are inadmissible on office signage, unless they are an intrinsic part of a registered Party emblem. As the cost associated with amending office signage can be substantial, Members are encouraged to avoid the inclusion of a strap-line even where it forms a part of the Party emblem.
- (28) References to Party contact details, including websites and email addresses will not be admissible, except where the website address is an intrinsic part of a registered emblem.
- (29) Contact information for councillors is inadmissible on office signage.

Assembly Constituency Reports

- (30) The production of an annual Assembly Constituency Report is a desirable mechanism for engaging with and informing constituents of the issues that have been addressed as part of a Member's work in Plenary, in Committee or across the constituency. This should be the sole purpose for producing an Assembly Constituency Report. **The costs of producing and distributing one Assembly Constituency Report each financial year are admissible from OCE.**
- (31) All Members **must** obtain prior approval from the Finance Office before undertaking the production and distribution of an Assembly Constituency Report, in order to establish whether the content of the document is admissible and that the cost will be met from OCE.
- (32) When submitting the claim for payment a copy of the final document must be forwarded with the appropriate claim form.
- (33) If an Assembly Constituency Report contains **any** inadmissible items, no payment will be made for the publication or for the distribution cost. It should be noted that "distribution costs" refers to any invoices from distribution agencies as well as costs claimed for purchasing postage stamps. A Member is not able to make a contribution towards the costs and invoices will be returned unpaid.

Content of an Assembly Constituency Report

- (34) Each Assembly Constituency Report should be no more than 6 sides of A4 and should not be produced more than once each financial year.
- (35) The purpose of the Report will be to explain the work of a Member, in their role as an

MLA and, as such, its format **must** include the Assembly's Flax logo. One registered Party emblem may also be included on the cover of the Report; however as the Report is an Assembly Report this should be secondary to the Assembly Flax logo.

- (36) **As with all advertising material, the publication must not include ANY material of a party political nature including any position held by a Member within a Party or reference to Party contacts, councillors, addresses or websites. It must not give any exposure to or include any explanation of any party political opinion on any matter.**
- (37) The report must be a summary of work undertaken or issues raised by a specific Member, therefore there should be no reference, passing or otherwise, to other actions or inactions of other Members or Ministers. For the avoidance of doubt the inclusion of any commentary on outcomes, actions or perceived inactions of another Member or Minister will be deemed as inadmissible. A report may only refer to the work of another Member if two Members decide to issue a joint report.
- (38) The report must only update constituents with factual information on matters that the Member has dealt with at the Assembly or in the constituency.
- (39) Photographs may be included in an Assembly Constituency Report as long as they are directly related to the admissible content of the Report.
- (40) Contact information for a Member may be included. However as the purpose of the Report is to update constituents on the work undertaken at the Assembly or in the constituency the inclusion of useful contact numbers should be avoided as these can be included under general advertising.
- (41) References to councillors or Party representatives within the constituency report are not admissible.
- (42) For the avoidance of doubt the inclusion of any inadmissible material will render a subsequent claim void for payment and it will be returned to the Member.

30.0 HIRE, LEASE OR RENTAL OF CARS OR VANS

- (1) A Member must generally not claim the cost from OCE of hiring, leasing or renting cars. However a Member who hires a van or lorry to transport furniture or equipment to their office may claim the cost of rental.

31.0 PURCHASE OR RENTAL OF CARAVANS AND MOBILE OFFICES

- (1) It may be acceptable for a Member to lease or rent a small caravan for use as an office, provided there is no long-term agreement that culminates in purchase and ownership. The cost of fitting a tow ball or bar to a vehicle in order to tow the caravan is also an eligible OCE expense.
- (2) A Member must not use OCE for the purchase of a port-a-cabin type building for use as an office. He/she may, however, lease or rent such buildings providing the terms of a rental or lease agreement do not lead to final ownership.

- (3) A Member must discuss with the Finance Office the particular circumstances surrounding the leasing or renting of caravans or port-a-cabins before making any such agreements.

32.0 DONATIONS

- (1) **Members must not claim the cost of any donations from their OCE that they might make to their political parties or to any other organisation or individual. This includes sponsorship payments and charitable donations**

33.0 HOME OFFICE

- (1) A Member who uses his/her own home extensively for Assembly or constituency business may claim reimbursement for household expenses which are incurred as a result of carrying out duties while working from home. These costs will typically include the additional costs of heating, lighting, internet access, insurance and business telephone calls.
- (2) In general the additional costs must be reasonable and must be incurred in carrying out the Assembly duties. This excludes costs that would be the same whether or not the Member works at home. Therefore a Member **must not** make any claim for rental costs associated with a home office. A Member should make a reasonable assessment of the additional costs which can be attributed to business use. This will normally be notified to the Finance Office as a percentage of the total costs. However as such claims will be reimbursed for actual additional expenditure incurred, the Member must retain evidence on how the additional costs percentage has been calculated for tax and national insurance purposes.
- (3) The Finance Office will contact each Member annually to confirm that the percentage business use remains the same. If during a year, a Member's business use of his/her own home changes significantly, he/she must notify the Finance Office immediately in writing.
- (4) It should be noted that in applying a split to utility bills, the amount claimed for variable costs will be treated as non-taxable, only; however the percentage claimed of any fixed costs is considered a benefit and will be taxable. The taxable element must be paid through payroll. However for business telephone costs only the clearly identifiable **actual** costs of business calls is non-taxable. Should a Member not be able to identify each business call but instead chooses to apply a percentage split for the calls and line rental – both would be taxable. Please contact the Finance Office for more information.
- (5) Where a Member wishes to claim for reimbursement of rates on a home office, they must demonstrate that the use of a home office has increased the rateable value of his/her home. Where a home office is used as his/her constituency office Land and Property Services should be informed and a revaluation carried out; any increase can then be claimed against OCE.

34.0 ADMINISTRATION OF OCE

- (1) The largest area of support available to Members is OCE. For this reason this guidance gives detailed information on how to claim the various categories of OCE. For the other financial support categories, claim forms have been noted as part of this guidance, however

a Member should refer to the appropriate office to obtain any further detailed guidance required.

- (2) OCE claimed by a Member shall not exceed the maximum amount set for that year. For the purposes of OCE the financial year runs from 1st April to 31st March. Generally the limit of permissible expenditure will be available for the full financial year; however in periods of suspension or dissolution alternative rules may apply.

ENTITLEMENT TO OCE ON ENTERING OR LEAVING THE ASSEMBLY

- (3) Where an individual either (i) becomes, or (ii) ceases to be a Member part way through any financial year, the annual limit for OCE will be apportioned at a daily rate (i) from and including the day of signing the Roll of Membership or, (ii) up to and including the Member's last day in office. In general terms a Member is not restricted to monthly limits of OCE. However should a Member leave the Assembly during a year, once the OCE entitlement is calculated up to and including the last day of office, if the amount claimed to date is in excess of the apportioned entitlement, there will be a requirement to make a refund of that excess.
- (4) Further assistance is available to a Member on leaving the Assembly under the Winding up Expenditure framework. Further details of this are given on page 54

MAKING CLAIMS FOR OCE

- (5) For the purposes of making a claim, OCE falls into two main categories –
- (a) Support Staff salaries and*
(b) Expenditure Claims.
- (6) As discussed in section 18 on pages 19 to 22 the Payroll Team deals with the payment of support staff salaries. Full details of all the relevant forms required for payroll processing are given in section 18.

The Member's Financial Services Team deals with all other claims from OCE.

Payment of Expenditure Claims

- (7) There are four options for Members depending on the type of expenditure incurred:

Periodic/Regular payments - made directly to a third party by the Finance Office

- (8) A Member may instruct the Finance Office to make regular equal payments directly to a third party on a monthly or quarterly basis. The details, including payee, their bank details and the date that the payment is to commence, should be registered on Form C3. A copy of this form is available on the Finance Office pages on AssISt. Unless an end date has been provided on the Form C3, the Finance Office will continue to make payments until written instructions to cease paying are received or the agreement expires. **This method of payment should be used for all lease agreements.**

Reimbursements

- (9) The Finance Office can reimburse a Member for expenses already incurred – the appropriate Form is C1. It is recommended that a Member should make every effort to claim such expenses within **one month** of a transaction taking place. In all cases the claim form should be submitted with proof of payment i.e. receipts or invoices from suppliers marked “paid”. The reimbursement method (form C1) should only be used for small payments or occasionally where speed of payment is necessary e.g. for payment of an oil delivery or on the resolution of utility bills, where further delay may result in suspension of service. **Generally, invoices in excess of £500 should be paid via the Direct Payment method** (see paragraph 34.0 (10) below). However in the event of a disputed bill, or if speed of payment is required to prevent loss of service, this method may be used. **Payments by reimbursement will only be paid directly to the Member. Any purchases of GOODS must be made directly to the third party supplier.** A copy of a C1 form is available on the Finance Office pages of AssISt.

Direct Payments

- (10) The majority of payments should be made via the direct payment method. **This method should be used for the purchase of services over £500 and the purchase of ALL goods.** Invoices should be submitted to the Finance Office to make payments direct to a third party/ supplier on a Member’s behalf. A Member should instruct the Finance Office using Form C2. Details of the payment(s) must be entered and the form submitted with all invoice(s) attached. A copy of a C2 form is available on the Finance Office pages of AssISt.

Petty Cash Recoupment

- (11) The Finance Office will make payments to replenish the petty cash bank account. The Petty Cash recoupment form (Form C1a) should be completed showing a breakdown of the expenditure. The Petty Cash bank account will then be replenished via BACS. These forms are available directly from the Finance Office in duplicate form

Submission of Claims to the Finance Office

- (12) Regardless of which method of payment is to be used all forms must be certified and signed with an original signature by the Member. Scanned signatures, signature stamps or photocopied signatures are not acceptable. Any claims received without an original signature will be returned unprocessed. Claim forms completed and signed by an employee will not be accepted.
- (13) All claim forms must be accompanied by original invoices, or in the case of reimbursements, accompanied by receipts or invoices which have been marked “paid”. In general, photocopies of invoices or receipts are not acceptable as proof of purchase. However in an exceptional situation where a Member, for good reason, is unable to produce an original invoice or receipt, a copy may be acceptable. In these circumstances a letter explaining why the original invoice is not available should be attached to the claim form. Where a Member wishes to retain a receipt (for example as a guarantee) the original should be sent to the Finance Office with the claim form. The receipt will then be certified, copied and the original returned to the Member. For accounts that have been

settled on-line and are being claimed by reimbursement, an on-line statement or Pay-Pal statement will be accepted. The statement must contain details of the supplier (e.g. supplier name and logo), the amount paid, the account number, the Member's name and details of what was being purchased or paid for. Statements for (i) telephone accounts must clearly show the telephone number in question, with full details of the business calls that are being claimed for, and those for (ii) goods must include a detailed description of the items purchased. A screen print showing this information will be accepted.

- (14) Order acknowledgements are not normally acceptable as proof of purchase / payment. Similarly statements are not acceptable except in extenuating circumstances.
- (15) A Member should read the declaration carefully before signing each claim form. Claim forms which are not properly completed or are not certified by the Member will not be paid. In authorising claims for payment the Finance Office will seek to ensure that the cost has been incurred in carrying out Assembly duties and that it does not contravene any rules or guidance that have been published.
- (16) A Member must ensure that the correct forms are used at all times. While secretariat staff will do everything possible to prevent or help rectify a mistake, the Finance Office cannot be held responsible if a double payment of a bill occurs as a result of the wrong form being submitted.

Claim Forms

- (17) Recent amendments to all claim forms mean that the older carbonated copies are no longer valid. Members should now use the electronic versions of forms which are all available on AssISt. A Member should ensure that they have signed the declaration on each claim form and have provided reasonable documentation to itemise, identify and support expenditure. The Finance Office may need to seek further information or clarification about a claim before making payment.
- (18) The Finance Office is not permitted to complete claim forms on behalf of a Member.
- (19) All documentation in relation to support staff salaries should be addressed to the Payroll Team. The Members' Financial Services payment system must only be used for payment of expenditure.

35.0

HM REVENUE & CUSTOMS IMPLICATIONS FOR OCE

- (1) OCE is a taxable emolument, which means it has to be declared on a Member's Self Assessment tax return; however it is generally "allowable" as an expense of office. With the exception of PAYE on salaries and tax on line rental of home phone costs, the Finance Office will **not** deduct tax from OCE payments. Members should note that there are separate rules governing the payment of OCE by the Finance Office and the classification of "allowable expenses of office" by the HMRC. In some instances a Member may find that an item of expenditure allowable as a charge against OCE may not qualify for tax relief by HMRC and therefore may be subject to taxation, e.g. Accountancy fees, newspapers etc.
- (2) There may also be occasions when expenditure may not be accepted as a charge against

OCE but may well qualify for tax relief.

- (3) An information pack for Members has been produced by HMRC and distributed to all Members. This pack contains useful guidance on income and expenses for Members. Spare copies of this pack can be obtained from the Finance Office

CAPITAL EQUIPMENT

- (4) Items of capital equipment purchased outright will also be treated by HMRC in accordance with the rules governing acquisition of capital assets. For Income Tax purposes generally anything which has a life of more than two years can be treated as capital.
- (5) An Annual Investment Allowance means that capital expenditure (up to this annual limit) is exempt from tax and national insurance contributions. The Finance Office will continue to record any expenditure of this nature and will provide a report on items purchased at the year end. While this figure will be excluded from the annual OCE amount reported, it should be recorded appropriately on the self assessment tax return.

P11D RETURNS

- (6) At the end of the financial year the Finance Office will make a return to HMRC showing the amount paid to each Member in respect of OCE. A Member will be sent an individual copy of the P11D and a breakdown of his/her OCE.
- (7) When completing HMRC tax return forms, a Member should state his/her total expenses incurred on Assembly business and the amount claimed and received in respect of OCE. Care must be taken to differentiate for those amounts which are not deemed to be "allowable expenses of office". The box numbering on the P11D corresponds to the box numbering on the Northern Ireland Assembly supplementary pages.

TREATMENT OF VAT

- (8) Where VAT is charged, the Finance Office will pay all bills inclusive of VAT. It is a Member's own responsibility to explore the possibility of recovering VAT by contacting HMRC directly.

36.0

YEAR END PROCEDURES

- (1) For accounting purposes the financial year end is 31 March. The Finance Office will continue to accept claims for expenses for an outgoing year up to a specified date in April (usually the last Friday of the Month). Each Member will be notified of this date by the Finance Office. However if a Member wishes to make a change to his/her payroll, all amendments for the year must be received by the Payroll Team before 10 March.
- (2) Invoices received during the April accruals period will only be processed if the invoice is dated no later than the 31 March and there are sufficient funds left in an individual Member's OCE. No payments for the preceding year can be made after the specified date in April. Invoices dated 31 March or before can not be held and paid out of the subsequent year's OCE.

- (3) **For the avoidance of doubt OCE is made available to cover expenditure within the relevant financial year (1 April to 31 March) and must be expended on costs that are incurred within that period.**
- (4) However some provision can be made in respect of disputed utility bills or rates revaluations, which relate to the previous year. Part or all of the arrears may be paid out of the current year's allowance. It is important to note that debts or unspent OCE balances cannot be carried forward from one year to the next.

SECTION 5

OTHER CATEGORIES OF FINANCIAL SUPPORT

SECTION 5

37.0 TRAVEL AND SUBSISTENCE

- (1) This section provides information and guidance on travel and subsistence expenditure which can be claimed by Members.
- (2) A Member is entitled to recover the expenditure incurred in respect of travel which has been necessarily undertaken by him/her in carrying out his/her Assembly duties . This includes travel within the UK, the Republic of Ireland and elsewhere. Where a Member is entitled to recover expenditure for travel and the travel has necessarily involved an overnight stay at a place away from the Member's normal place of residence, the Member shall also be entitled to recover subsistence and accommodation costs.

Classification of expenditure

- (3) All travel and subsistence expenditure payments can be classified under the following 3 broad headings:
 - (a) **Subsistence** – *A subsistence allowance may be payable when it is necessary for a Member to stay away from his/her normal place of residence overnight on Assembly business;*
 - (b) **Members travel** – *This includes travel to and from a Members home to Parliament buildings or a constituency office, to and from a constituency office to Parliament buildings and travel within a Member's constituency. A Member may travel within the UK and the Republic or Ireland on Assembly business;*
 - (c) **Approved Committee travel** – *A Member may be required to travel to a number of different destinations at part of their role within a Committee.*

Subsistence

- (4) Should it be necessary for a Member to stay away overnight from their normal place of residence, in connection with Assembly business, hotel accommodation may be arranged and an amount of subsistence may be payable. If a Member needs to stay away overnight they should contact the Assembly Travel Team for further details.
- (5) The rates that may be recovered in relation to an overnight stay are detailed in Annex H on page 68.
- (6) Claims should be made on the normal travel claims, Form MTS1, and should be accompanied by appropriate receipts relating to the accommodation. The subsistence rate is payable at a flat rate and as such will be treated as taxable income and will be paid through the payroll system.

Member's Travel

- (7) A Member is entitled to claim payment for travel, which has been incurred wholly, exclusively and necessarily in carrying out his/her Assembly duties. This commonly would include the following types of journeys:-
- Between a Member's home and Parliament Buildings;
 - Between a Member's home and their constituency office (s);
 - Between a constituency office and Parliament Buildings;
 - Constituency travel; and
 - Non-constituency travel.
- (8) Members may undertake journeys in a variety of ways. The rates of travel that may be reimbursed, depending on the method of transport used, are detailed in Annex G on page 67.
- (9) Members will undertake journeys for a wide variety of reasons but the important point to note is that all journeys should have a clear link to a Member carrying out his or her Assembly duties.

By way of an example Constituency travel may include journeys such as:-

- (a) Meeting constituents in their home, in community centres or in constituency surgeries; or
- (b) Attending the offices of Government Departments on behalf of constituents (e.g. Jobs & Benefits offices, Planning Service offices etc, the offices of which may not be located within their own constituency); or
- (c) Meeting another Member and/or community representatives to discuss issues of a common concern or to seek to resolve potential conflict within a constituency; or
- (d) Larger community forums/meetings which may be for the purpose of providing information to a group of constituents.

This list is not intended to be exhaustive.

Attendance at events or functions:

- (10) A Member may be asked to attend a function or event as a result of his/her membership of the Assembly. By way of an example this may include travel to attend an Assembly organised/sponsored event, or to partake in an educational event, or to undertake a press interview on a matter before the Assembly. However in considering travel claims the Finance Office will seek to ensure that the Member has taken an active part and as detailed below in paragraph 37.0 (12) there was absolutely no party political or partisan element to the event.
- (11) Attendance at such events described in paragraph 37.0 (10) often has a positive and effective role in highlighting the work of the Assembly. It is likely that most events of this type will take place within a Member's constituency. Where it is clear that there is absolutely no party political or partisan element to the event **AND** the Member plays an active part in the function or event to the extent that the work of the Assembly and its

Members is highlighted, then a travel claim will be considered.

- (12) For the avoidance of doubt, travel that relates to attendance at a party political function / event or a function / event that would be generally considered to be partisan in nature **DOES NOT** meet the criteria of wholly, exclusively and necessarily in connection with a Member's Assembly duties and must not be claimed under any circumstances. **It should be noted that attendance at seminars or conferences on matters that are of general interest to an individual Member, or party, are not admissible.**
- (13) Travel may also be incurred by a Member in his/her role as a Committee Chairperson, Deputy Committee Chairperson or as a result of a Member's membership of a particular Committee. If travel is incurred as a consequence of undertaking one of these roles it may be admissible under "Member's travel" as long as it is not considered to be part of a formal Committee trip, or scheduled visit, as such claims should be made under Committee Travel. By way of example this may be for attendance at consultation meetings with local organisations/charities on matters before the Committee, or to give press interviews on the content or impact of a report that is being considered by the Committee.
- (14) "Members Travel" does **not** include any travel incurred on Executive business or for reasons associated with Departmental matters. Travel of this nature will be deemed inadmissible.

Modes of transport that qualify

- (15) Generally, a Member will use his/her own vehicle for travel but other forms of transport may be used to travel on Assembly business. If a Member travels by train, bus, taxi or aircraft on Assembly business, reimbursement will be based on the actual fare paid.
- (16) As outlined in paragraph 7 (3) of the Determination taxis or hire cars may only be used in **exceptional** circumstances, i.e. for reasons of urgency or because it is not practicable to use any other means of transport. In these instances, claims for reimbursement should always be accompanied by a written explanation as to why taxis have been used along with relevant receipts.
- (17) Mileage claimed for using a privately owned car should be based on the most direct route with additional mileage allowed for reasonable diversions when they are necessary. Journeys by taxi or hire car are reimbursed on a "receipted actuals" basis. Under the HMRC guidelines claims for motor mileage are payable to employees for **business use** of a privately owned vehicle. Therefore cars should be owned and should be insured for business use. On signing the appropriate claim form a Member is declaring that these conditions have been met.
- (18) Mileage is reimbursed at the rates shown in Annex G on page 67. Members should note that these rates pay for the business use of a private car, they are not to compensate for the cost of owning a car. Therefore, other expenses such as garaging and repairs, insurance, motoring association subscriptions and other incidental costs must not be claimed separately. The rates payable for travel on pedal or motor cycle are also given in Annex G.

Member's Declaration

- (19) For any Member who uses a car for business use, a declaration, Form **MMP1**, should be completed (available from the Finance pages of AssISt) and be sent to the Finance Office, before any mileage can be paid. Members should advise the Finance Office and submit a new MMP1 form if any changes take place. This form records the mileage for each Member of the journeys as classified on page 44, and assist in the authentication of travel claim forms. Members are reminded of the need to make the Finance Office aware of any changes to their home address. An amended Form MMP1 must be submitted to the Finance Office before the submission of a travel claim which begins from a new home starting point.

Ownership of vehicle

- (20) HMRC guidelines state that motor mileage payments should only be made to (i) an employee and (ii) for business use of his/her own car. However the Determination provides for a member to claim mileage for miles travelled in a hire car. Members should note that in such circumstances should a Member make such a claim it will be fully taxable.
- (21) Where a Member uses his/her car for travel from home to the nearest railway or bus station, the cost of the return journey may be claimed. A similar return journey is allowed where a Member drives to his/her constituency from home and then travels on to Parliament Buildings by bus or train.

Claiming Motor Mileage Payments

- (22) There are two claim forms for Members' travel:
- (i) Form **MTS1** – Travel inside constituency – Blue
 - (ii) Form **MTS2** – Travel to constituency boundary – Peach

Advice on the taxation of motor mileage payments

- (23) It is important to note that the current rules for Members travel do not follow the HMRC rules for employee business travel. Generally HMRC set's Annual Mileage Rates (AMR) which are established by the Income Tax (Earnings and Pensions) Act 2003 and amended by the chancellor in the 2011 Budget. These are designed to pay a general "employee" for the business use of their own private vehicle. For employees, claims for business mileage which do not exceed the HMRC rates incur no further tax or NIC liability. However for payments made in **excess** of the AMR or for mileage that is **not** business mileage (e.g. normal travel to and from work) these are taxable and should be processed as other income. As at the 6 April 2011 the HMRC annual rates are as follows:

Up to 10,000 miles in a year - 45p per mile
Over 10,000 miles in a year - 25p per mile

- (24) Generally business mileage is not deemed to include an employee's travel to and from his/her permanent place of work, however the taxable treatment for Members is slightly different. Currently HMRC considers that a Member has two places of work, namely their

constituency and Parliament Buildings. As the rates currently paid under the Determination are in line with HMRC rates, the tax liability of mileage payments will **only** depend on where a Member lives in relation to his/her constituency.

- (25) To ensure that a Member is taxed correctly the travel of a Member will be considered under the following headings:-
- (a) A Member who lives within his/her constituency; and
 - (b) A Member who lives outside of his/her constituency boundary.

The consideration for tax purposes and the appropriate claim form will depend on which of these situations applies to a Member.

A Member living within his/her constituency

- (26) For a Member who lives within his/her constituency HMRC **currently** deem them to live at their place of work, therefore mileage payments for Assembly business incur no tax liability, unless the HMRC rates are exceeded.
- (27) Mileage for a Member is accumulated from each claim (claims for committee travel are also taken into consideration) and once a Member reaches the 10,000 threshold the lower rate becomes payable for each subsequent mile claimed.
- (28) Travel for a Member who lives within his/her constituency should be claimed on a **MTS1** form, which is available from the Finance Office pages on AssISt. For the avoidance of doubt, if a Member lives within their constituency and has to travel on constituency business from home to a location beyond their constituency boundary, this is not taxable as long as the HMRC rates are not exceeded.

A Member living outside his/her constituency

- (29) Currently for a Member who lives outside his/her constituency the rules relating to taxation of mileage payments are more complicated.
- (i) *Travel to and from the Constituency* – For a Member who lives outside his/her constituency travel to and travel within his/her constituency is treated as follows:
 - (a) Travel to and from a Member's home to the **boundary** of the constituency is fully **taxable** and should be claimed on MTS 2. The rate payable will depend on the accumulated mileage already undertaken by the Member. This is taxable no matter which rate is payable. The MTS 2 form is available from the Finance Office pages on AssISt,
 - (b) Business mileage travelled **within** the constituency **is not normally taxable**, as long as the HMRC rates are not exceeded. **Form MTS1** should be completed for all travel undertaken within the constituency.
 - (ii) *Assembly Mileage* – Travel between home and Parliament Buildings by a Member who lives outside his/her constituency is treated in the following ways for tax

purposes:

- (a) If a Member travels through his/her constituency on the way to and from Parliament Buildings, mileage from his/her home **to the constituency boundary** is **fully taxable** - Form **MTS2** applies.
- (b) Mileage for the second part of his/her journey **through** the constituency and on Parliament Buildings will not be taxable as long as the HMRC rates are not exceeded.
- (c) However for a Member who does **not** travel **through** his/her constituency on the way to and from Parliament Buildings, but travels from home straight to Parliament Buildings and return, the payment is **fully taxable** – Form **MTS2** applies.
- (d) Travel by a Member from home to any other place on Assembly duties is not normally taxable and should be claimed on MST1 form.

Payment of travel claims

- (30) On the submission of a travel claim that includes motor mileage, the Finance Office will calculate the accumulated mileage claimed year to date. This calculation considers **all** the mileage claimed by a Member – i.e. Member's travel (within or outside a constituency) and/or committee travel. If mileage is deemed taxable the Finance Office will split the payment into taxable and non-taxable elements. The non-taxable element will be paid through the expenses system and a Member will be issued with a remittance slip in the normal way. The taxable element will be paid through the Member's payroll and the details of this will be shown on his/her payslip. A Member should note that Finance Office will pay the non-taxable element on receipt of the claim; however as a cut-off date is required to process salaries, this element will usually be paid one month in arrears of receiving the claim. As all mileage amounts claimed on a MTS2 form are deemed taxable they will all be paid through the payroll to be taxed at source. However they should still be forwarded to the Finance Office in the normal way.

Completion of Claims

- (31) In order to assess the validity of a claim against this guidance certain information will be required. The level of information will depend on the type of travel being claimed. As each Member fills in MMP1 form declaring the mileage for journeys (i) from home to Parliament Buildings and/or return, (ii) home to constituency office and/or return and (iii) constituency office to Parliament Buildings, a Member is not required to provide any additional information about the nature of such journeys. For these journeys it is not necessary to include the date of every journey. Instead a date range can be included and the number of journeys undertaken within the date range can be inserted. Travel forms are available on the Finance Office pages on AssISt.
- (32) For travel on Assembly or constituency business more detail on the nature of the travel is required to ensure the travel is valid. A Member's security must be fully protected and in addition a Member's meetings with constituents or other groups within the constituency should attract an appropriate degree of confidentiality. Specific or exact details of places

are not required, as there is clearly a need to retain a level of confidentiality. However, there is also a need for a Member (when seeking payment of travel expenses from public funds) to provide a sufficient level of detail to confirm the nature of that travel. Therefore, when completing the details of journeys within the constituency, a Member should provide a level of detail that allows the Finance Office to assess the validity of a claim against the rules for payment i.e. that the journey has been undertaken by a Member in connection with his/her Assembly duties.

- (33) By way of example, this level of detail may include descriptors such as “Visit to constituent’s home”, “Visit to SSA”, “Visit to Planning Service”, etc. Clearly, there is no requirement to include the name or address of an individual constituent or to divulge the exact circumstances that give rise to the need for travel but there is a need to show that the expenses claimed relate to journeys that arise wholly, exclusively and necessarily in connection with a Member’s duties. Also, for attendance at events or functions, details of the function attended will need to be included. Payment for such events will only be made where a Member can clearly demonstrate that there was no party political or partisan element to the event and that he/she played an active role in the function to the extent that the work of the Assembly as an institution is highlighted.
- (34) A Member may only claim reimbursement for any journey to the extent that it is not reimbursable from any other source, even though a particular journey may cover business on behalf of the Assembly and other organisations e.g. Local Council or Westminster business.
- (35) All travel claims must be signed personally by the Member and should be submitted within **TWO** months of the date on which a journey took place unless extenuating circumstances (e.g. illness) prevent timely submission. Ideally claims should be made on a monthly basis. Claims submitted after the **TWO** month deadline may not be processed.
- (36) In addition to journeys made within Northern Ireland a Member may also travel elsewhere in the UK or the Republic of Ireland at public expense on approved Assembly business provided that the reason for the journey meets one of the following criteria:
 - (a) There is a stated Assembly reason (e.g. representing the Assembly or one of its major Office holders at a state occasion); or
 - (b) It is related to a matter currently before the Assembly; or
 - (c) It is pertinent to a constituent matter or has particular relevance to a Member’s constituency.
- (37) **Journeys undertaken for personal, private or party political reasons do not qualify for reimbursement. Subjects in which a Member is ‘an interested party’ are also outside the scope of the “Member’s Travel Scheme”.**
- (38) If the journey is to be made by rail or air a Member may contact the Travel Desk within the Finance Office to arrange for the provision of the necessary travel documents or tickets.

Committee Travel

- (39) A member of an Assembly Committee is entitled to travel at public expense on approved Committee business. This Section of the guidance provides information for Members who travel on Committee business both inside and outside Northern Ireland.
- (40) All travel on Committee business to locations within Northern Ireland, other than Parliament Buildings, must be undertaken with the express permission of the Committee.
- (41) Generally committee visits are prearranged by the Committee Clerk on the instruction or agreement of the Chairperson or Deputy Chairperson of a Committee and are undertaken in groups. A Member may arrange to travel from Parliament Buildings or from their homes depending on their home location in relation to the location of the visit. In order to avoid any misunderstandings a Committee Member should agree all travel arrangements with the Committee Clerk in advance of a site visit.
- (42) Members should note that business mileage travelled on Committee business is taken into account when calculating the **rate** of mileage allowance payable.
- (43) Generally, all travel and accommodation arrangements for Committees' travel, outside Northern Ireland, are made in advance by Committee Clerks, through the Finance Office's Travel Desk.
- (44) Committee Clerks are provided with procurement cards to enable them to meet any locally incurred expenditure such as meals and transportation costs. These arrangements should reduce, to a minimum, the need for a Member to pay for and subsequently claim, reimbursement of expenses incurred.
- (45) It is the responsibility of the Committee Clerk to ensure that the cost of accommodation and meals, during visits outside Northern Ireland, is kept within the limits set down in the Determination or any other policy that may be in place at the time.
- (46) Each Committee has its own travel budget. It is essential therefore that any expenditure incurred by a Committee member, travelling on committee business, is recorded against the relevant Committee's travel budget – using claim form **CTS1**.
- (47) Forms are held by the Committee Clerk.
- (48) Expenditure that may be recoverable may include travelling expenses incurred on site visits within Northern Ireland, overnight subsistence costs where this has not been arranged by the Clerk; travel to and from airports prior to and after visits outside Northern Ireland.
- (49) Completed and signed committee claim forms should be passed to the appropriate Committee Clerk for authorisation before they are forwarded to the Finance Office for processing and payment.
- (50) It is recommended that completed forms should be returned as promptly as possible, no longer than two months after travel.

- (51) Travel to a Committee meeting in Parliament Buildings is treated in one of two ways.
- (a) It is assumed that for Members who attend Committee meetings in Parliament Buildings during a normal Assembly business week deal with other Assembly business while in the building. In these circumstances travel can be claimed in the same manner as “Member’s Travel” using the Forms **MTS1** or **MTS2** – as appropriate.
 - (b) For attendance at a Committee meeting in Parliament Buildings during recess or at weekends, travel is deemed to be solely Committee travel and should be claimed on the Form **CTS1**.
- (52) Any other expenditure incurred by a Member over and above that provided by and allowed out of Committee funding, is the responsibility of an individual Member. A Member is required to make his/her own arrangements to pay for such expenditure at the time it is incurred e.g. personal phone calls. Advice should be sought from Committee Clerks if there is any doubt as to what expenses may be met from Committee funds.

38.0 DISABILITY EXPENDITURE

- (1) A Member shall be entitled to recover any additional expenditure which he/she incurs in carrying out his/her Assembly duties, where the additional expenditure is wholly or mainly attributable to any disability which the Member has.
- (2) The maximum amount which can be recovered is £10,000 in any year plus the cost of paying national insurance contributions for an employee that may be employed under this part of the financial framework. Any Member wishing to claim for Disability Expenditure should contact the Members’ Financial Services Team for further information. The Disability Expenditure claim form is available online on the Finance pages on AssISt.

39.0 RECALL EXPENDITURE

- (1) **A Member shall be entitled to recover any expenditure incurred by him/her which is wholly and necessarily attributable to his/her attendance at the Assembly during any recall which takes place during a recess.**

40.0 EMPLOYEE’S TRAVEL TO AND FROM PARLIAMENT BUILDINGS

- (1) For the 18 single journeys or 9 return journeys referred to in paragraph 22.0 on page 23 a Member may claim either the actual expenditure incurred or the cost of the mileage covered, at a rate of 45p for every mile travelled. The Member must complete and certify a SSTS1 claim form. Copies of this form can be requested from the Finance Office.
- (2) These forms should be completed and signed by the employee and certified by the Member and accompanied, where appropriate by receipts.

41.0 EMPLOYEE PENSION CONTRIBUTIONS

- (1) A Member may claim the costs of making a contribution towards the pension of any employee.

- (2) In any year the amount which may be claimed is the lesser of:
 - (i) the actual cost of the contribution made; or
 - (ii) 10 per cent of the gross annual basic salary paid, subject to an overall limit of 10 per cent of the actual expenditure recovered by the member in any year for OCE.
- (3) In each year a Member shall not be entitled to claim this expenditure in respect of more than one employee who is a connected person except in respect of a (i) family member who was employed by the member on 10 Feb 2011 and has remained employed since, and (ii) any other connect person who was employed by the Member on 1 April 2012 and has remained employed since.
- (4) The HR Pension Team will undertake to submit these contributions to the nominated Pension provider on the Member's behalf. Further detailed information is available directly from the HR Pension Team.

42.0 TEMPORARY SECRETARIAL EXPENDITURE (TSE)

- (1) Temporary Secretarial Expenditure (TSE) is available to meet the additional costs which a Member incurs in temporarily employing a person while a permanent employee is absent.
- (2) TSE is separate from OCE and does not count towards the budgetary limit of OCE. However, where a support staff employee is absent on half-pay or reduced salary, TSE is only available to assist a Member in meeting any additional costs over and above the normal salary costs charged to OCE – i.e part of the OCE will be used to fund the replacement first.
- (3) In order to qualify for payment of TSE, a Member's permanent employee for whom the temporary cover is being provided must:
 - (a) be absent from work for a continuous period of at least 4 weeks by reason of illness or maternity leave, paternity leave or adoption leave; and
 - (b) continue to receive a salary paid from the employing Member's OCE; and
 - (c) have a written statement of particulars of employment with the Member specifying the periods of paid illness leave, paid maternity leave, paternity leave or adoption leave or has a statutory entitlement to such leave; and
 - (d) have submitted a copy of the written statement of particulars of employment and job description for the temporary employee to the Finance Office; and
 - (e) have submitted supporting medical certificates for the period of sickness or a maternity, MATB1 form, showing the expected week of confinement.
- (4) TSE does not allow for any increase in hours or pay rates for the temporary employee.
- (5) The limitations on family members also apply to this category of expenditure.

- (6) To make a claim for TSE a Member must submit a TSE (1) form. This form is available online on the Finance pages on AssISt. More information on the TSE framework is available from the Payroll Team.

43.0 CHILDCARE ALLOWANCE

- (1) A Member may apply to the HR Office for a contribution towards the cost of the care of their children while he/she is at work. The childcare provider must be a person permitted by law to look after children. Details of the scheme, the eligibility criteria, current rates and application forms are available from the HR Childcare Team.

44.0 RESETTLEMENT ALLOWANCE

- (1) Under the Determination a Member who –
- (a) Is a Member of the Assembly immediately before its dissolution; **AND**
 - (b) does not stand for re-election, or
 - (c) who is not returned to the Assembly,
- will be entitled to receive a Resettlement Allowance.
- (2) The allowance shall be equal to the relevant percentage of the “salary as a Member” which was payable immediately prior to dissolution. The relevant percentage is based on the age of the former Member at dissolution and the number of complete years of service as a Member at dissolution. “Salary as a Member” has the same meaning as in the Assembly Members’ Pension Scheme (Northern Ireland) 2008.
- (3) Under current legislation only that part of the allowance in excess of £30,000, is subject to income tax and this will be deducted at source by the Payroll Team.

45.0 ILL-HEALTH RETIREMENT ALLOWANCE

- (1) An individual who ceases to be a Member of the Assembly by resigning his/her seat on grounds of ill-health before attaining the age of 65 may apply to the Commission for a payment under this section. For the avoidance of doubt this is not a pension entitlement.
- (2) A Member will be entitled to receive such an allowance if he/she can show that they meet a number of conditions. The conditions are that
- (a) he/she does not intend to seek re-election to the Assembly;
 - (b) he/she presents to the Commission satisfactory evidence from a medical practitioner as to the state of his/her health;
 - (c) he/she is ceasing to be a member as a direct consequence of his/her ill-health;
 - (d) his/her ill-health is to such an extent as to prevent him/her from performing

adequately the duties of a Member; and

- (e) he/she is not entitled to receive a Resettlement Allowance.
- (3) The allowance payable under this section is equal to the amount which would have been payable under the Resettlement Allowance section had that section been applicable to him/her on his/her ceasing to be a member of the Assembly.
- (4) Further information and details of the eligibility of this allowance, can be obtained from the Finance Office.

46.0 WINDING UP EXPENDITURE (WUE)

- (1) On leaving the Assembly, WUE is available to assist an outgoing Member to meet the costs of winding up his/her Assembly business. This is designed to cover the cost of terminating contractual obligations, including notice to vacate rented premises, pay in lieu of notice for staff or to continue paying salaries for staff who continue to work for the Member to support the winding up of their business. It is not restricted to the items of expenditure admissible from OCE, however it is not possible to claim for the purchase of equipment from WUE.
- (2) This is not paid automatically, it must be claimed by the former Member; however in exceptional circumstances, if a former Member is incapacitated and cannot submit claims personally, a representative may be appointed to wind-up the Assembly business on his/her behalf.
- (3) The maximum amount payable for any financial year is set at an amount equivalent to one third of the OCE recoverable. For the financial year 2012-13 WUE equates to £24,527. If a Member is also a Member of either Houses of Parliament at Westminster at the time he/she ceased to be a Member, the maximum amount of Winding up payable will be one third of the abated OCE.
- (4) All other categories of expenditure cease to be available on and from the date the WUE becomes payable. In the case of a Member losing his/her seat at an election entitlement to the Expenditure comes into effect from the day after polling day. For those Members who do not stand for election during an Assembly election period WUE becomes payable from the date of dissolution.
- (5) The Payroll Team will accept a former Member's instructions to make salary and pension premium payments on a Form **WUE 1**. An example of the form can be found on the Finance pages on AssISt. The payroll service is limited to a maximum of four months after departure from the Assembly. Any such payments authorised will become the first charge against the Winding up budget.
- (6) Claims for all other expenses should be submitted to the Finance Office on a Form **WUE 3** for reimbursements and a **WUE 4** for direct payment. These forms can be obtained directly from the Finance Office.
- (7) WUE is limited to expenses incurred during the **four** months following the date an individual ceases to be a Member. Any claims for expenditure incurred during this four

month period may be submitted up to a maximum of six months after the date of leaving the Assembly. After the six month period any claims that are submitted cannot be processed and will be returned.

- (8) If a Member wishes to claim WUE he/she should contact the Finance Office for further information.

ANNEXES

ANNEX A

THE SEVEN PRINCIPLES OF PUBLIC LIFE

Identified by the Nolan Committee in their First Report on Standards in Public Life - May 1995.

Principle 1: Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends.

Principle 2: Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Principle 3: Objectivity

In carrying out public business, including making public appointments, awarding contracts or recommending individuals for awards or benefits, holders of public office should make choices on merit.

Principle 4: Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Principle 5: Openness

Holders of public office should be as open as possible about all the decisions and actions they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Principle 6: Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Principle 7: Leadership

Holders of public office should promote and support these principles by leadership and example.

ANNEX B

OFFICE COST EXPENDITURE

<u>ADMISSIBLE OCE EXPENDITURE</u>	<u>INADMISSIBLE OCE EXPENDITURE</u>
EQUIPMENT	
Purchase or lease of photocopiers, faxes, scanners, phones and other office equipment.	
Purchase of office furniture	For photocopiers – see below on limits.
Satellite/digital TV – news channels only – installation and subscriptions	Satellite subscriptions for packages other than current affairs or news channels
Purchase of stationery and consumables	No stationery for personal use or circulars
Newspapers and periodicals	
Purchase of hardware and software.	Only software for that is necessary for Assembly duties
Security equipment	
Modest digital equipment	Some types of digital equipment or televisions are admissible however, if appropriate the maximum amount allowable for these types of equipment must not be exceeded (satellite navigation aids, digital cameras and photocopiers). These will be reviewed annually – please contact the Finance Office for advice.
Mobile Phone	
SERVICES	
Professional advice e.g from accountants, or lawyers. NB accountant fees are allowable as a charge against OCE however they are not deductible expenses for tax purposes.	
	Hospitality or entertainment
Cleaning	
Maintenance services or minor capital works – so long as these are required when first occupying a property or providing they don't go beyond making good dilapidations or meeting statutory obligations under Health and Safety or Disability Discrimination legislation. Two quotations must be provided for work of this nature	Large capital expenditure which adds value to the property, or expenditure which is not deemed value for money. No capital purchases will be permitted in the final year of a mandate unless to replace broken equipment, however this excludes the last six months of a mandate when no capital purchases will be allowed
Decorating	
New flooring	
Maintenance services for equipment	
Interpretation and translation services	
Research	

ANNEX B

OFFICE COST EXPENDITURE

<u>ADMISSIBLE OCE EXPENDITURE</u>	<u>INADMISSIBLE OCE EXPENDITURE</u>
Media services	
Media training	
Consultancy for software and website design.	
Annual Data Protection registration subscription.	
Recruitment services	
COMMUNICATIONS	
Postage and Stationery	Wreaths, personal greeting messages or cards of well wishes/sympathy, or Assembly Stationery for the use of issuing circulars, or Pre-paid stationery for anything other than Assembly business
Telephone costs	
Television licence	
Printing and distributing costs for contact sheets.	Costs associated with campaigning on behalf of any political party, or surveys or questionnaires or narratives on Assembly work.
	Election campaigning – personal or party related.
Website design and hosting.	
Advertising – e.g. office and surgery information, signage, constituency reports	Advertising that contains any party political message or that makes inappropriate reference to another Member or party or contains emblems.
Subscriptions e.g periodicals, newspapers.	
Data Protection notifications	
SUPPORT COSTS	
SUPPORT STAFF SALARY COSTS AND BONUSES UP TO VALUE OF £500 – In recognition of additional duties etc.	ANNUAL SUPPORT STAFF BONUSES ABOVE £500
Staff Business Travel	
Limited journeys for staff to Parliament Buildings	
	Gross payments to staff that are below the rates as prescribed by the Minimum Wage Act.
Reimbursement of actual volunteer expenses	
Work related training or seminars for support staff	
CONSTITUENCY OFFICE COSTS	
Rent	Rent in excess of independent valuations

ANNEX B

OFFICE COST EXPENDITURE

<u>ADMISSIBLE OCE EXPENDITURE</u>	<u>INADMISSIBLE OCE EXPENDITURE</u>
	Purchase of property by a Member or rental of an office owned by the Member or a connected party.
Room Hire for surgeries	
Water Rates	
Rates	
Contents insurance – NB the Assembly Commission has appropriate policies in place for Employers and Public Liability cover.	
Office buildings insurance if not covered by rental agreement.	
Utilities	

ANNEX C

ASSEMBLY DUTIES

–Extract from the Northern Ireland Assembly Members’ Salaries, Allowances, Expenses and Pensions Determination 2012 (as amended by the Northern Ireland Assembly (Members’ Allowances) Determination 2013.

Paragraph 2 (3) (a) – (g) states:

““Assembly duties” in relation to any member means the undertaking of any task or function which he/she may **reasonably** be expected to carry out in his/her capacity as a member of the Assembly including (*italic and emphasis added*):

(a) attending a sitting of the Assembly;

(b) attending a meeting of a committee or sub-committee of the Assembly of which he/she is a member or which he/she is required to attend by virtue of the fact that he/she has a responsibility for a Bill or other matter under consideration by the committee or sub-committee or for any other valid reason relating only to the business of the committee or sub-committee;

(c) undertaking research or administrative functions which relate directly to the business of the Assembly;

(d) establishing and maintaining a constituency office or offices;

(e) providing an advice service to constituents;

(f) attending meetings for the purpose of representing electors in Northern Ireland including meetings with a constituent or constituents;

(g) attending, with the approval of the Assembly Commission, any ceremony or official function or national or international conference as a representative of the Assembly but not including attendance that relates wholly or mainly to that member’s role as a party spokesperson or representative.”

ANNEX D

FORMS IN USE

Form	Description
Payroll	
New Member Info	New Member details for Finance
Form A	New Member Support Staff Salary Details
Form A1	Amended Member Support Staff Salary Details
Form T	Temporary Secretarial Expenditure Claim Form
Form B	Member Support Staff Bonus Instruction
Form D	Member Statement for Disability Grant
Form D1	Member Disability Grant Support Staff
Form M	Maternity Leave Application Form
Form OT	Member Support Staff Overtime Claim Form
Form OTP	Party Support Staff Overtime Claim Form
Form P	New Party Support Staff Salary Details
Form P1	Amended Party Support Staff Salary Details
Form RD	Member Support Staff Redundancy Nomination
Form RD1	Party Support Staff Redundancy Nomination
Form W	New Party Whip Support Staff Salary Details
Form W1	Amended Party Whip Support Staff Salary Details
Statement of Particulars	New Support Staff Statement of Particulars
Finance	
MTS1	Members Expense Claim Form
MTS2	Mileage Payment - Members who Live Outside their Constituencies
MMA1	Members Travel Details Record
MET1	Application for Extended Travel
MFS3	Telephone Records
SST1	Members Support Staff Expenses Claim
Form C1	Office Cost Expenditure – Reimbursement
Form C1a	Office Cost Expenditure – Petty Cash
Form C1b	Office Cost Expenditure – Petty Cash bank account nomination
Form C2	Office Cost Expenditure – Direct Payment
Form C3	Office Cost Expenditure - Periodic Payment Form
Form C4	Office Cost Expenditure - Support Staff Expenses Claim
Form C5	Office Cost Expenditure - Volunteer Expenses Claim
Form C6	Office Cost Expenditure – Internal Recharge Form
Form MFS2	Office Cost Expenditure - Cost Split Notification
Form MFS4	Office Cost Expenditure – Premises Declaration
Form MFS5	Office Cost Expenditure – Use Of Office Declaration Form
Form MFS7	Office Cost Expenditure – MP Expenditure Declaration
Form MFS8	Office Cost Expenditure – Petty Cash Reconciliation Form
Form WU3	Winding Up Expenditure – Reimbursement claim form
Form WU4	Winding Up Expenditure – Direct payment claim form

ANNEX E

OFFICE COST EXPENDITURE REPORT				<i>Report Date: dd/mmm/yy</i>	
Party Member		000000	Member's Name		
Allowance	April 20xx to Mar 20xx	£ 73,583.00	Committed Expenditure		
Committed Expenditure to 31 March 20xx		£ 40,160.85	Members Office - Rent	£ 6,000.00	
			Members Support Staff - Basic	£ 31,500.00	
			Members Support Staff - ERNI	£ 2,660.85	
			Members Office - Rates		
			Members Office Equipment Leasing	-	
			Members Room Hire	-	
			Members Website	-	
Actual Expenditure to date		£ 21,095.90	Total Committed Expend.		
Projected Balance/Overspend at 31 March 20xx		£ 12,326.25	£ 40,160.85		
Transaction Date	Account Name	Account Code	Transaction Description	Amount	
8 Apr xx	Members Office - Rent	43600	Address of Constituency Office and period of rent	£3,000.00	
14 Apr xx	Members Office - Rates	43700	Address of Constituency Office and period of rent	£1,500.00	
14 Apr xx	Members Advertising	44310	Description of advert and publication if appropriate	£150.00	
23 Apr xx	Members Telephones	43820	Month of calls	£500.00	
23 Apr xx	Members Telephones	43820	Month of rental charges	£100.00	
23 Apr xx	Members Support Staff - Basic	45000	Salaries - and Month of payment	£3,500.00	
28 Apr xx	Members Support Staff - ERNI	45100	Salaries - and Month of payment	£295.65	
29 Apr xx	Members Mobiles	43830	If reimbursement name of supplier and month of bill	£79.62	
12 May xx	Members Office - Electricity	43815	Supplier and details of period that costs relate to	£650.49	
26 May xx	Members Support Staff - Basic	45000	Salaries - and Month of payment	£3,500.00	
26 May xx	Members Support Staff - ERNI	45100	Salaries - and Month of payment	£295.65	
27 May xx	Members Mobiles	43830	If reimbursement, name of supplier and month of bill	£73.84	
15 Jun xx	Members Recovery of Stationery	44700	Stationery - cost of items acquired from Office Resources team	£5.00	
30 Jun xx	Members Support Staff - Basic	45000	Salaries - and Month of payment	£3,500.00	
30 Jun xx	Members Support Staff - ERNI	45100	Salaries - and Month of payment	£295.65	
30 Jun xx	Members Office - Rent	43600	Address of Constituency Office and period of rent	£3,000.00	
15 Aug xx	Members Consumables	44200	Description of expenditure - eg "postage", "newspapers"	£150.00	
25 Sept xx	Capital - IT Equipment Purchase	43020	Description of expenditure - e.g "iPad"	£500.00	

ANNEX F

SUPPORT STAFF / VOLUNTEERS T&S RATES

(Volunteers and staff must be paid either actual receipted expenses or subsistence and travel at the rates given below.)

Recommended Mileage Allowance Rates for Support Staff and volunteers

All Engine Capacities	Rate Per Mile
Up to 10,000 Miles	45p
Over 10,000	25p
Motor Cycles	24p
Pedal Cycle	20p

(For travel undertaken by rail, bus or taxi the cost of the fare of each journey will be reimbursed on the production of actual receipted expenses.)

Recommended Subsistence Rates for Support staff and volunteers

Subsistence Rates	Amount (Up to)
One Meal (5 Hour Rate)	£5
Two Meal (10 Hour Rate)	£10
Breakfast Rate	£5
Late evening Meal Rate	£15
Breakfast Rate – the rate may be paid where an employee leaves home earlier than usual and before 6.00 am and incurs a cost on breakfast taken away from his home after the qualifying journey has started. If an employee usually leaves before 6.00am this rate should not apply.	
Late evening meal rate - The rate may be paid where the employee has to work later than usual, finishes work after 8.00 pm having worked his normal day and has to buy a meal before the qualifying journey ends which he would usually have at home	
The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for employees with regular early	

ANNEX F

or late work patterns
One meal (5 hour) rate - The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.
Two meal (10 hour) rate - The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.
Subsistence payments should be limited to three meal rates in any 24 hour period. A meal is defined as a combination of food and drink.

(Subsistence payments should be made on a receipted actuals basis up to a maximum of the rates indicated above)

ANNEX G

MEMBERS' TRAVEL RATES

Mileage Rates, as detailed in the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012 (as amended by the Northern Ireland Assembly (Members' Allowances) Determination 2013, should be applied for all travel incurred after 1 July 2011:

All Engine Capacities	Rate Per Mile
Up to 10,000 Miles	45p
Over 10,000	25p
Motor Cycle	24p
Pedal Cycle	20p

A Member is permitted to recover the expenditure that has been incurred for travelling by rail, bus, aircraft or any other vessel. The actual cost of the fare for each journey may be claimed.

A Member may be permitted to recover the expenditure incurred for travelling by hire car or taxi only in respect of any journey where the use of a hire car or taxi is necessary for reasons of urgency or because it is not practicable to use any means of transport referred to in sub-paragraph (2)(a) of the Determination

Where the Member has travelled by taxi, and it has been suitably authorised the cost of the fare of each journey will be payable.

ANNEX H

MEMBERS' SUBSISTENCE RATES

Where a Member has incurred expenditure on travel which has been undertaken by him/her in carrying out his/her Assembly Duties and it has necessarily involved an overnight stay at a place away from the Member's normal place of residence, the Member shall be entitled to recover the following expenditure:

1. In relation to an overnight stay the recoverable expenditure is:
 - (a) The sum of £25 towards the cost of meals, non-alcoholic drinks and other living expenses for each night of the stay;
 - (b) The cost of overnight accommodation on a bed and breakfast basis in a hotel or similar accommodation up to a maximum of £150 per night in the Greater London area or outside the United Kingdom and Ireland, or a maximum of £120 per night elsewhere..
2. A Member is not entitled to recover the expenditure under this category in connection with duties carried out within his/her constituency.
3. A Member is not entitled under this paragraph to recover any expenditure on alcoholic drinks.