

**INCIDENTAL AND ANCILLARY EMPLOYMENT COSTS:
REIMBURSEMENT OF RECRUITMENT ADVERTISING COSTS**

Executive summary

1. Lewis Macdonald MSP sought approval from the Human Resources Office for reimbursement of recruitment advertising costs. The Human Resources Office approved reimbursement based on the estimated cost. However the invoiced amount (including VAT) is marginally above the value that officials have delegated authority to approve. The SPCB is invited to authorise reimbursement to cover this increased cost.

Issues and Options

2. Officials have delegated authority to approve reimbursement of recruitment advertising costs up to a limit of £1,200, including VAT, under the Incidental and Ancillary Employment Cost provision (section 3.5.1 of the scheme). This amount has remained unchanged since it was set in 2008. The provision itself is uncapped, and any requests for reimbursement beyond the delegated limit require an application to be made to the SPCB. This is the first time such an application has been made.

3. In May Mr Macdonald sought prior approval for reimbursement for a print and online job advert for a Constituency Assistant. The estimated cost was £1,000 (excluding VAT) and approval was given by HR officials.

4. The advert was subsequently set and sized for the print publication and the final net cost increased to £1,045. This means that the total invoiced amount including VAT is £1,254, £54 above the limit that can be approved under delegated authority. The cost of the advert is reasonable as it reflects the going rate and covers both print and online publication.

5. The SPCB is invited to approve reimbursement of the total cost.

Resource Implications

5. There are no resource implications.

Governance issues

6. There are no governance issues.

Publication Scheme

7. This may be published in line with the SPCB's Publication Scheme.

Next steps

8. Subject to authorisation the invoice will be paid from the Incidental and Ancillary Employment Costs provision.

Decision

9. The SPCB is invited to approve reimbursement of the invoice.

Human Resources Office
19 June 2014