

## **Registers of Scotland**

### **RoS Board**

**14 March 2024**

## **Financial Delegations Policy**

### **Purpose**

1. To invite the Board to undertake the annual review of the financial delegations in operation.

### **Background**

2. The board is asked annually to approve the delegations, which then are copied to the audit and risk committee for noting. To support the revised budgeting approach and embedding a culture of financial awareness within the business additional guidance has been given to help staff understand their role in ensuring RoS are financially sustainable.

3. In line with the policy update last year, reference to the relevant extracts of the [framework document](#) have been removed and replaced with a link to the source page on RoS.gov

### **Recommendation**

4. The board are invited to approve the financial delegations set out in Annex A.

**Finance Manager**  
**27 February 2024**

**Topic matter** - Financial Delegations**Introduction**

1. These financial delegations describe the principles and requirements set out for allocating managing and controlling spend. They offset out how expenditure has been delegated to staff through the budget setting process. The Financial Scheme of Delegations covers all financial transactions or transactions which have monetary implications inclusive of VAT, for example grants and loans.

2. From April 2024, a formal delegated authority budget letter detailing Capital, pay and non-pay budgets will be issued by the Accountable Officer to the relevant Director and budget holder thereafter. Following the allocation of the budget, the budget holder has the authority to spend within previously agreed limits and under the authorities allowed by the Financial Scheme of Delegation. Functions should ensure that spend is controlled and monitored through the mid and end of month budget reviews. Budget is to be spent on the agreed category and budget holders must align to the RoS [Financial Management Guidance](#). Any underspend should be returned to the Strategic Fund.

3. The Accountable Officer / the Keeper has the power to grant or revoke financial delegations.

**Statutory authority to incur expenditure**

4. The Keeper is authorised to make payments that are legally required in the exercise of her duties. The accountable officer has personal responsibility for safeguarding public funds and ensuring RoS complies with the Scottish Public Finance Manual (SPFM). The keeper and the accountable officer delegate this authority to the executive management team who cascade to appropriate members of their teams. The [framework document](#) sets out the roles and responsibilities of the Keeper, the Accountable Officer and the Scottish Government.

**Financial Authority**

5. The nature of the RoS Board is to advise on the overall strategy as appropriate; to inform this the Board will review the annual procurement plan contracts which are or in aggregate exceed £1m in the coming financial year

6. Business cases >£1m require approval of both the Keeper and the Accountable Officer. Business cases <£1m can be approved at Executive Management Team investment board if quorate, which could be either the Keeper or the Accountable Officer. Financial authority for business case approval sits with the executive management team and is shown in the table below:

Governance Group	Delegated Authority
Executive Management Team <sup>1</sup>	£1,000,000 and over
Executive Management Investment Board <sup>2</sup>	up to £1,000,000
Business Portfolio Board	up to £100,000

1. EMT In addition to being quorate *both* the Keeper and Accountable Officer *must* approve
2. EMT IB Group must be quorate, *either* the Keeper / AO attendance is required for approval

The [Financial Management Guidance](#) also supports this.

7. Note that these authority levels apply to the total value of linked individual expenditure so that if an activity requires multiple payments to be complete then authority for the total payment is required before commencing the activity.

### Procurement authority limits

8. Procurement staff are authorised to commit funds and form contracts with suppliers and adhere to the limits in the Delegated Authority table noted at point 9 below. The only exceptions to this are minor expenditure through the use of government procurement cards (GPC) and RoS/Scottish Government call-off contracts.

9. Staff raise requisitions on PECOS, the e-Procurement system, and these are approved by a relevant member of staff subject to the following limits:

Grade / Officer	Delegated Authority
Keeper and Accountable Officer	£1,000,000 and over
Other Executive Management Team	up to £1,000,000
C1 and C2	up to £500,000
SEO equivalents	up to £100,000
HEO equivalents	up to £60,000
EO equivalents	up to £30,000

10. Invoice payment is controlled by Authorised Signatories being identified within departments. Their approval limit falls within the threshold of the Delegated Authority table above. An automated check on ServiceNow ensures updates are made when signatories move grade or department.

### Non Competitive Actions (NCA)

11. A non-competitive action is used when the procurement process is not followed. It is for exceptional circumstances only to meet the business needs and must be authorised by the Head of Procurement and the Accountable Officer before any commitment to spend is made. The Head of Procurement and the Head of Estates, Procurement & Sustainability can approve NCA up to the value of £10,000 inclusive of VAT and reported to the Accountable Officer.

### Government procurement card (GPC) limits

12. The monthly credit limit set for GPC users is £2,000 (inclusive of VAT). All transactions are subject to the procurement policy and processes. Monthly credit limits may be increased subject to procurement approval.

### Indemnity/compensation payments

13. Indemnity/compensation payments that have complexities are reported on a monthly basis to the policy and practice group. The Keeper's authorisation is obtained prior to making any offers or payments more than £30,000, or smaller amounts in cases which give rise to potential legal or reputational issues.

Approval on PECOS is subject to the limits set out in point 9 above.

### **Losses, Write offs**

14. Losses / write offs if recognised and or required are reported to EMT on a monthly basis within the finance update paper. Write offs are managed and approved by the CFO, EMT approval for individual losses and write offs in excess of £1,000 is sought prior to recognition of the loss.

### **Payroll**

15. The monthly payroll and associated third party payments are authorised at Director level.

**Finance Manager**  
**27 February 2024**