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# Scheme of Internal Delegation

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## Introduction

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- 1 This Scheme of Internal Delegation is made by the Scottish Fiscal Commission (“the Commission” or “the Commissioners”) under section 26 of the Scottish Fiscal Commission Act 2016 (“the Act”).
- 2 The role and functions of the Chair of the Commission, as well as those of the Members of the Commission (Commissioners), are set out in the Commission’s Standing Orders<sup>1</sup> and the Framework Document.<sup>2</sup>

## General

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- 3 The Act provides that the Commission may authorise any of its members, any committees established by it, any member of its staff, or any other person to perform such of its functions to such extent as it may determine. The giving of authority to perform a function does not affect Commissioners’ responsibility for performance of the function, nor does it prevent Commissioners from performing the function. Commissioners remain accountable to the Scottish Parliament at all times for delivery of their statutory functions.
- 4 In fulfilling the Commission’s statutory remit and in exercising their powers under the Act, Commissioners set the strategic direction for the organisation including its strategic priorities and objectives. They retain responsibility for, and control delivery of, the Commission’s economic and fiscal forecasts and assessments. The Chief Executive and staff bring forward proposals for implementing Commission priorities and objectives and, subject to Commissioners’ approval, implement them.

## Delegations to the Chief Executive

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- 5 Where this Scheme delegates a responsibility to the Chief Executive, that responsibility may be delivered on behalf of the Chief Executive by, or with the support of, other members of staff of the Commission. In all cases the Chief Executive remains accountable to the Commissioners for effective delivery of the responsibility.
- 6 For the avoidance of doubt, where the Chief Executive is unavailable for either a planned or unplanned reason (such as annual leave or sick leave) and is uncontactable, a member of the remainder of the Senior Management Team (in consultation with other members) would be able to act on behalf of the Chief Executive.
- 7 In the event that the Chief Executive is expected to be unavailable for a period longer than two weeks the Chair of the Commission may designate a member of the Senior Management Team to act on behalf of the Chief Executive during that absence.
- 8 In addition to the provisions of paragraph 6 and 7, members of the senior management team may authorise expenditure on behalf of the Chief Executive when the Chief Executive is unavailable, subject to the overall limits of the agreed budget for the relevant financial year (as confirmed by Corporate Services Team). If the amount to be approved exceeds £7,500, the Chair of the Commission should be asked for their views on approval. This provision does not, however, confer purchasing authority (which is

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<sup>1</sup> Scottish Fiscal Commission Standing Orders ([link](#))

<sup>2</sup> [Framework Document – Scottish Fiscal Commission](#) ([link](#))

needed to award contracts), which would require a separate, specific delegation from the Chief Executive.

## **Access to and engagement with Commission staff**

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- 9 Commissioners may engage directly with staff, including analytical staff, to the extent that they consider is required for them to carry out their statutory duties, including formal and informal collegiate working. Any information provided to one Commissioner would also be made available to all Commissioners.
- 10 To ensure clear lines of accountability are maintained, formal delegation of responsibilities to Commission staff will be made via the Chief Executive (see paragraph 5 above).

## **Accountability to the Scottish Parliament**

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- 11 The Commissioners are directly accountable to the Scottish Parliament for the performance of the Commission's statutory functions.
- 12 The Chief Executive, as Accountable Officer, is personally responsible and accountable to the Scottish Parliament for ensuring efficiency, propriety, and regularity in the use of public funds. Further information on the statutory responsibilities of Accountable Officers is included in Annex 1 of the Scottish Public Finance Manual, which includes guidance on the steps to be taken should the accountable officer be unavailable or absent.<sup>3</sup>

## **Independence of the Commission**

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- 13 The Commission is independent of the Scottish Government<sup>4</sup> and is supported in that by the Chief Executive and Commission staff. The Chief Executive, a senior civil servant, is accountable to the Commissioners, working under the direction of the Chair of the Commission and is responsible for the day-to-day running of the organisation and for its operational performance. The Chief Executive also acts as the primary source of advice to the Commissioners.
- 14 Commission staff are civil servants by virtue of the Commission being a part of the Scottish Administration, who are accountable for their actions to the Commission through the Chief Executive. All staff are also bound by the core values and standards of behaviour set out in the UK Civil Service Code, which includes integrity, honesty, objectivity, and impartiality.

## **Amendments**

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- 15 The Commissioners will amend this Scheme of Internal Delegation as and when they judge appropriate, and a review will take place at least annually. Any amendments to the Scheme will be published when finalised and approved by the Commission.

Scottish Fiscal Commission  
February 2026

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<sup>3</sup> Scottish Public Finance Manual ([link](#))

<sup>4</sup> Scottish Fiscal Commission Act 2016, section 9 ([link](#))

# 1. Governance, Scrutiny and Risk

Commission Responsibility	Delegated Responsibility	Delegated to
<p>1.1 Ensure effective governance and scrutiny of all aspects of the business of the Scottish Fiscal Commission.</p>	<p>1.1.1 Ensure that the Scottish Fiscal Commission has sound internal governance arrangements and controls; and that it fully meets requirements for regularity and propriety in all its financial arrangements, including compliance with the Scottish Public Finance Manual and appropriate arrangements for the identification, management, and mitigation of risks as part of a comprehensive corporate governance framework.</p>	<p>Chief Executive <i>(paragraph 5 above)</i></p>
	<p>1.1.2 Ensure that the Commissioners have a timely opportunity to scrutinise thoroughly any novel or contentious proposals, including proposals with potential reputational consequences for the Commission, including those which otherwise fall within delegated financial limits.</p>	<p>Chief Executive</p>
	<p>1.1.3 Take all necessary steps to ensure that the information, data, and other assets; the interests; and the reputation of the Commission are protected; and ensure that significant issues affecting the Commission’s information, data and other assets, interests or reputation are brought to the Commissioners’ attention as soon as possible.</p>	<p>Chief Executive</p>
	<p>1.1.4 Provide effective leadership to Commission staff, exercising responsibility for staff management, engagement, and development; ensure that human resource policies and procedures are effectively managed; ensure that strategic human resource planning, deployment and skills development support the Commission’s statutory remit and key objectives; and secure and maintain excellence in staff health, safety, and wellbeing. Report to the Commissioners as appropriate.</p>	<p>Chief Executive</p>
	<p>1.1.5 Ensure that the Commissioners and staff remain alert to the public interest by enabling their decisions to be taken in a fully informed legal context and ensuring that the legal implications of any course of action are considered at the earliest opportunity and that all briefing to the Commissioners is informed by such advice.</p>	<p>Chief Executive</p>

	1.1.6 Ensure that all necessary safeguards are in place for appropriate handling and protection of confidentiality of all privileged budget information and of all other confidential information.	Chief Executive
1.2 Establish and maintain the overall framework for risk, control, and governance.	<p>1.2.1 Scrutiny of strategic arrangements for risk, control, and governance throughout the organisation.</p> <p>1.2.2 Scrutiny of accounting policies, oversight of annual accounts and other matters as agreed by the Commissioners and set out in the Terms of Reference of the Audit and Risk Committee.</p> <p>1.2.3 Identify key risks to the effective, efficient, and economical operation of the Commission arising from staffing issues and ensure that these are managed and mitigated effectively.</p> <p>1.2.4 Identify key IT system or other risks to the effective, efficient, and economical operation of the Commission and ensure that these are managed and mitigated effectively.</p>	<p>Audit and Risk Committee</p> <p>Audit and Risk Committee</p> <p>Chief Executive</p> <p>Chief Executive</p>
1.3 Oversee a framework for the attraction, development, and retention of a skilled and motivated workforce.	1.3.1 Exercise responsibility for the establishment and maintenance of an effective framework and systems for the recruitment, retention, remuneration, performance, development, appraisal, and welfare of staff.	Chief Executive

## 2. Strategy, Planning and Performance

Commission Responsibility	Delegated Responsibility	Delegated to
2.1 Set the strategic direction of the organisation, including its strategic priorities and objectives, and approval of the Corporate Plan, annual Business Plan, and associated performance framework.	2.1.1 Put in place and maintain robust systems of management and control of resources to support the achievement of the Commission's functions, priorities, and objectives and to meet agreed milestones, targets and performance measures set out in Corporate and Business Plans.	Chief Executive
	2.1.2 Alert the Commissioners to any performance, budget, or delivery concerns with significant potential reputational or financial implications, or which could impact on the delivery of the Commission's strategic objectives.	Chief Executive
2.2 Monitor performance against agreed framework and progress on Business Plan delivery. Approve remedial action where required.	2.2.1 Prompt and accurate reporting to the Commissioners on achievement of performance measures, milestones, and targets.	Chief Executive
	2.2.2 Lead the delivery of strategic HR planning, and ensure that HR policies and procedures (maintained by the Scottish Government and delivered within the Commission under a shared service agreement) are effectively managed. Ensure alignment of these with Commission strategic priorities and report to the Commissioners as appropriate.	Chief Executive
2.3 Exercise responsibility for and control over the delivery of economic and fiscal forecasts and assessments, including determining the Commission's operating model	2.3.1 Under the Commissioners' overall control, develop, maintain, and deploy the Commission's operating model for economic and fiscal forecasts and assessments. Ensure alignment of this model with the Commission's strategic priorities, recommending and taking any action required and reporting to the Commissioners as appropriate.	Chief Executive
2.4 Fulfil the Commission's planning and reporting responsibilities; lead co-	2.4.1 Ensure that adequate resources are in place for the Commission to fulfil its statutory planning and reporting responsibilities in relation to its forecasts and assessments, reports on other fiscal factors, reviews of forecasting accuracy, Annual Report and Accounts, Corporate Plan and external reviews of its	Chief Executive

<p>operation with the UK Office for Budget Responsibility (OBR); agree and oversee deployment of arrangements to secure access to relevant information for the purpose of performing the Commission's functions.</p>	<p>performance; and in relation to other reports and information as required by law or that the Commissioners consider relevant and appropriate to carrying out their statutory functions.</p> <p>2.4.2 Ensure Commission staff co-operation with the OBR under section 11 of the SFC Act 2016 and monitor reciprocal co-operation by the OBR.</p> <p>2.4.3 Negotiate and deploy under section 10 of the SFC Act 2016 Memoranda of Understanding and/ or information sharing agreements with Revenue Scotland and other Scottish public bodies to secure access to relevant information for the purpose of performing the Commission's functions.</p> <p>2.4.4 Negotiate and deploy Memoranda of Understanding and/ or information sharing agreements with HMRC, DWP and other UK Government Departments or bodies to secure access to relevant information for the purpose of performing the Commission's functions.</p>	<p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p>
<p>2.5 Ensure effective Commission engagement, communications, and transparency of interactions with the Scottish Government, including joint agreement and maintenance of a Protocol established and published under section 6 of the SFC Act 2016 for engagement in relation to the forecasting and assessment process.</p>	<p>2.5.1 Oversee effective engagement and communications with the Scottish Government to ensure that (a) tax and social security policy development and budget setting and (b) forecasts of tax receipts and social security expenditure are informed by a mutual understanding of the policy and fiscal context.</p> <p>2.5.2 Lead efforts by the Commission to ensure transparency of interactions between the Commission and the Scottish Government during the forecasting, assessment and reporting processes, including by ensuring that the Commission abides by the jointly agreed Protocol established and published under section 6 of the SFC Act 2016.</p>	<p>Chief Executive</p> <p>Chief Executive</p>

### 3. Resources and Expenditure

Commission Responsibility	Delegated Responsibility	Delegated to
3.1 Consider and approve subdivisions of the Administration budget for the Commission over Spending Review periods.	3.1.1 All expenditure from within budgets approved by the Commissioners for business delivery.	Chief Executive
	3.1.2 Ensure that investments in research and economic and fiscal models and other investments are fully aligned to the Commission's statutory remit and to its aims and objectives.	Chief Executive
3.2 Consider and approve adjustments to budgets above agreed limits.	3.2.1 Transfer of budget allocation between approved cost categories up to £125,000.  3.2.2 Within the budget totals agreed by the Commissioners for research and for economic and fiscal models, agree investment priorities and any required adjustments to budgets for relevant areas of expenditure within the limits delegated to the Chief Executive in order to ensure that investment is carried out in the optimal manner.	Chief Executive Chief Executive
3.3 Monitor and oversee a contractual framework for delivery of the Commission's functions.	3.3.1 Ensure the efficient and effective use of resources in line with the principles of Value for Money and Best Value, including where appropriate through participation in collaborative procurement. Agree and maintain with the Scottish Government a series of shared service agreements for the delivery of corporate functions including costs, service arrangements and service standards.	Chief Executive
3.4 Approve any increase in permanent FTE staff numbers over current agreed baseline.	3.4.1 Scrutinise information on Commission workforce data and its alignment with the relevant Commission budget.	Chief Executive

## 4. Procurement Approval and Management

<b>Commission Responsibility</b>	<b>Delegated Responsibility</b>	<b>Delegated to</b>
4.1 Approve procurements of research and of economic and fiscal models.	4.1.1 Management of procurements, including expenditure within agreed budget including contingency allocation.	Chief Executive
4.2 Approve changes to the business case, including budget, for procurements if beyond the agreed contingency allocation.	4.2.2 Implement changes within agreed contingency allocation, reporting to the Commissioners on any such action taken.	Chief Executive

## 5. Statutory Compliance

Commission Responsibility	Delegated Responsibility	Delegated to
<p>5.1 Ensure that the Commission meets all statutory obligations, including those relating to health and safety, employment, data protection, information management, administrative complaints, freedom of information and equality.</p>	<p>5.1.1 Monitor Commission compliance with statutory obligations, keeping records of compliance achievement, taking actions within delegated limits wherever possible to ensure compliance and ensuring that statutory compliance issues are properly reflected in risk registers and annual assurance statements. Bring to the Commissioners for decision any compliance issues which cannot be resolved within delegated authority.</p>	<p>Chief Executive</p>
	<p>5.1.2 Scrutinise information on compliance by the Commission with its statutory and other obligations relating to health and safety, and security. Report to the Commissioners any significant risks of non-compliance which have the potential for reputational damage, legal challenge, or financial impact.</p>	<p>Chief Executive</p>
	<p>5.1.3 Scrutinise information on compliance by the Commission with its statutory and other obligations relating to employment. Report to the Commissioners any significant risks of non-compliance which have the potential for reputational damage, legal challenge, or financial impact.</p>	<p>Chief Executive</p>

## 6. Communications

Commission Responsibility	Delegated Responsibility	Delegated to
6.1 Establish and keep under review a Commission media and communications strategy.	6.1.1 Oversee a comprehensive proactive and reactive media and communications operation in consultation with the Commissioners, including effective internal communications.	Chief Executive
	6.1.2 Deliver and maintain an effective Commission website and digital and print media profile.	Chief Executive
6.2 Approve communication plans, including media handling and proactive announcements.	6.2.1 Oversee issuing of proactive media statements and announcements, seeking clearance from the Chair.	Chief Executive
	6.2.2 Authorise reactive media statements on a day to day basis, consulting the Chair (or nominated deputy) in advance.	Chief Executive



