



TRANSPORT  
**SCOTLAND**  
CÒMHDHAIL ALBA

[transport.gov.scot](https://transport.gov.scot)

# Framework With Ministers

February 2025

# Contents

<b>Contents</b> .....	<b>2</b>
<b>Introduction</b> .....	<b>3</b>
Purpose .....	3
<b>Governance and accountability</b> .....	<b>3</b>
The Chief Executive.....	4
The Accountable Officer .....	5
The Scottish Ministers .....	6
SG Portfolio Accountable Officer .....	6
Audit and Risk Committee .....	7
<b>Agency staff management responsibilities</b> .....	<b>7</b>
Pay and conditions of service .....	8
<b>Corporate and Business Plans</b> .....	<b>8</b>
<b>Annual Report and Accounts</b> .....	<b>9</b>
<b>External audit</b> .....	<b>10</b>
<b>Internal audit</b> .....	<b>10</b>
<b>Budget management and delegated authority</b> .....	<b>11</b>
Governance and risk.....	12
Risk management.....	12
Internal control.....	12
Budget and finance.....	13
Remuneration .....	15
Banking and cash management .....	15
<b>Annex A: specific delegated financial authorities</b> .....	<b>16</b>

Approved	Version	Next Review	Signed by
February 2025	2025/1	By January 2028	Alison Irvine

# Introduction

1. This framework document is agreed between Transport Scotland and the Scottish Ministers. It summarises how Transport Scotland and Scottish Government (SG) will work together, and the key roles and responsibilities of the Scottish Ministers, the Chief Executive and their Accountable Officer role at Transport Scotland and the Portfolio Accountable Officer within the SG whose remit includes Transport Scotland.
2. While this document does not confer any legal powers or responsibilities, it forms a key part of the accountability and governance framework and as a live document it should be reviewed by SG and Transport Scotland regularly, and at least every 3 to 4 years. Any significant changes will be agreed by the Scottish Ministers.
3. Any question regarding the interpretation of the document will be determined by the SG after consultation with Transport Scotland. Legislative provisions take precedence over any part of the document.
4. Transport Scotland is not permitted to establish any subsidiaries or enter into joint ventures without express approval from Scottish Ministers.
5. Copies of the document will be placed in the Scottish Parliament Information Centre (SPICe) and published on the Transport Scotland website.

## Purpose

6. Transport Scotland is established as an Executive Agency of the Scottish Government.
7. The purpose of Transport Scotland is to deliver the Scottish Government's vision for Transport. This is set out in the [National Transport Strategy](#).

## Governance and accountability

8. Status as an Executive Agency means that Transport Scotland has autonomy in carrying out its executive functions within the terms of this framework, whilst remaining directly accountable to the Scottish Ministers for the standards of its work.
9. Transport Scotland also has responsibility for providing honest, impartial and objective advice to the Scottish Ministers on policy in relation to transport.
10. The remainder of this section summarises the specific responsibilities and accountabilities of the key people involved in governance of Transport Scotland.

# The Chief Executive

11. The Chief Executive is a civil servant who is personally accountable to the Scottish Ministers for the economic, effective and efficient operation of Transport Scotland. The Chief Executive is also appointed by the Principal Accountable Officer for the Scottish Administration (the Permanent Secretary) as the Accountable Officer for the agency, and the responsibilities of that role are set out below.
12. The Chief Executive has overall responsibility for the delivery of the functions of Transport Scotland, as set out at paragraph 7 above, in accordance with the aims, policies and priorities of the Scottish Ministers. In fulfilling this responsibility, the Chief Executive will lead the agency and
  - a. set strategic and operational plans to deliver the functions of Transport Scotland, focusing on how the work of Transport Scotland can most effectively contribute to achievement of the outcomes in the [National Performance Framework](#), the [Programme for Government](#) and [Scotland's Economic Strategy](#) in collaboration with the SG and other public bodies;
  - b. lead the activity of Transport Scotland to deliver the aims, objectives and targets set out in plans and take decisions on remedial action where required;
  - c. ensure that effective governance is established and maintained, including ensuring that decision-taking is open and transparent and, with support from the Audit and Risk Committee, ensure that key risks are identified and managed;
  - d. approve the annual report and accounts and ensure they are laid before the Scottish Parliament timeously;
  - e. manage the budget for Transport Scotland in line with Scottish Government Finance guidance, policies and procedures, including the Scottish Public Finance Manual, the principles of [Best Value](#), and ensure that appropriate financial appraisal and evaluation techniques are followed (see the [Appraisal and Evaluation](#) section of the SPFM) to inform financial decisions;
  - f. agree with the Portfolio Accountable Officer or other senior civil servant acting under delegated authority by the Portfolio Accountable Officer what information is required to enable scrutiny of the performance of Transport Scotland and progress against overall strategic and business plan aims and objectives, and ensure that the agreed information is provided and that it is both accurate and timely;
  - g. where appropriate will manage relationships with the Portfolio Accountable Officer, with other SG officials who have an interest in the work of Transport Scotland and other key stakeholders; and

- h. promote the health and wellbeing, learning and development of staff and ensure that Transport Scotland meets the [Agency staff management responsibilities](#) described in the section below.
  - i. ensuring that effective arrangements are in place to provide assurance on risk management (including in respect of personnel, physical and cyber risks/threats/ hazards), governance and internal control
  - j. reply to correspondence from Elected Representatives on operational issues within the Agency's responsibilities and supporting Ministers by preparing Ministerial briefing and responses to Ministerial correspondence and Written or Oral Parliamentary Questions
  - k. document management arrangements – the Chief Executive's delegated authority and performance management arrangements
13. The Chief Executive in both their overall leadership role and the specific responsibilities of the Accountable Officer role will pay particular attention to the Key Governance Issues highlighted in the section on Governance and Risk below, and will ensure that the Portfolio Accountable Officer is notified as soon as possible if a significant risk or issue is identified relating to any of these matters.

## The Accountable Officer

14. The Principal Accountable Officer for the Scottish Administration will designate the Chief Executive of Transport Scotland as the Accountable Officer. The Accountable Officer is personally responsible for the propriety and regularity of the public finances of Transport Scotland and ensuring that its resources are used economically, efficiently and effectively, as required by section 15 of the Public Finance and Accountability (Scotland) Act 2000 and may be called to give evidence to the Public Audit Committee of the Scottish Parliament.
15. The responsibilities of the Accountable Officer are set out in full in the [Memorandum to Accountable Officers for Parts of the Scottish Administration](#) in the Scottish Public Finance Manual.
16. The DG Portfolio Officer will approve the appointment of the Chief Executive in accordance with the Scottish Government's resourcing policy and will hold them to account for the performance of Transport Scotland and its use of resources. Ministers are ultimately accountable to the Scottish Parliament for the performance of Transport Scotland.

## The Scottish Ministers

17. The Scottish Ministers will:

- a. agree the strategic aims, objectives and key targets of Transport Scotland as part of the corporate planning process, and regularly scrutinise progress made towards the aims, objectives and targets;
- b. agree the budget for Transport Scotland, secure the necessary Parliamentary approval and scrutinise the agency's overall financial performance;
- c. Approve the Framework Document and any revisions made to it

## SG Portfolio Accountable Officer

18. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) has designated the Director General for Net Zero as the Portfolio Accountable Officer (AO) for the SG portfolio budget which will provide funding for Transport Scotland. The responsibilities of a Portfolio Accountable Officer are set out in detail in the [Memorandum to Accountable Officers for Parts of the Scottish Administration](#).

19. The Portfolio AO is not directly accountable for Transport Scotland, but is responsible for ensuring that there is an effective framework in place for scrutiny of the operational and financial performance of Transport Scotland and the financial and other management controls applied to Transport Scotland. This document is the basis of that framework.

20. The Portfolio AO will:

- a. make sure this framework document is reviewed every 3-4 years and subsequently agreed to with the Scottish Ministers, and oversee the operation of the roles and responsibilities set out;
- b. ensure that financial and other management controls being applied by Transport Scotland are appropriate and sufficient to safeguard public funds and conform to the requirements both of propriety and of good financial management;
- c. ensure that the Chief Executive and Accountable Officer participates fully in DG risk assessment and assurance activity, including regular DG assurance meetings;
- d. ensure that the Chief Executive and/or senior agency staff with policy advice responsibility are routinely involved in relevant policy discussions in SG, including ensuring they are members of relevant

cross-cutting or policy coordination groups, to ensure the overall coherence of policy advice being provided to the Scottish Ministers

- e. support regular and effective engagement between Transport Scotland and the relevant Scottish Minister(s); and
- f. Appoint and performance appraise the Chief Executive

21. The Portfolio AO remains personally answerable to the Scottish Parliament for the effectiveness of this framework.

## Audit and Risk Committee

22. The Chief Executive will be supported in their role by an Audit and Risk Committee. The Audit and Risk Committee non-executive Members are appointed by the Chief Executive to bring an independent, external perspective to the work of the Agency. The role of the Audit and Risk Committee, set out in its Terms of Reference, includes providing support and challenge to the Chief Executive and senior leadership team on strategy, significant operational issues, Best Value and overall governance.

23. Non-executive members are not regulated public appointments, but the Chief Executive will ensure that they are recruited through fair and open competition and will particularly focus on promoting diversity by encouraging applications from less represented groups, including younger people, people from minority ethnic backgrounds and people with disabilities.

## Agency staff management responsibilities

24. The Chief Executive has responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward staff are to ensure that:

- a. the agency complies with SG Main HR policies, practices and systems
- b. the level and structure of staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness
- c. the performance of staff at all levels is regularly appraised and performance management systems are reviewed from time to time

- d. staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the body's objectives
- e. proper consultation with staff takes place on key issues affecting them, as appropriate, including working in partnership with trade unions
- f. effective grievance and disciplinary procedures are in place
- g. effective whistle-blowing policy and procedures consistent with the Public Interest Disclosure Act 1998 are in place
- h. as staff will normally be civil servants, they will be subject to the civil service code of conduct

## Pay and conditions of service

- 25. Staff of Transport Scotland are eligible for a pension provided by the Principal Civil Service Pension Scheme.
- 26. Any proposal by Transport Scotland to pay any redundancy or compensation for loss of office, requires the prior approval of the Scottish Ministers. Proposals on compensation payments will comply with the [Settlement Agreements, Severance, Early Retirement and Redundancy Terms](#) section of the SPFM. This includes referral to the Scottish Ministers of any proposed severance scheme (for example, a scheme for voluntary exit), business case for a settlement agreement being considered for an individual, or proposal to make any other compensation

## Corporate and Business Plans

- 27. Transport Scotland will prepare a draft strategic or corporate plan every 3 years, reflecting its independence from the SG, setting out its strategic aims, objectives and targets over that period, for consideration by the Scottish Ministers. When a new plan is to be prepared, the Chief Executive or their delegate will liaise with the Portfolio AO to agree the key points to be addressed and the timetable for preparation and review. The final, agreed version of the strategic or corporate plan will be published on the Transport Scotland website.
- 28. The corporate plan will include Transport Scotland's:
  - a. purpose and principal aims
  - b. contribution to the national outcomes set out in the [National Performance Framework](#), the Programme for Government and



- Scotland's Economic Strategy in collaboration with the SG and other public bodies
- c. analysis of the environment in which it operates
  - d. key objectives and associated key performance targets for the period of the plan, and the strategy for achieving those objectives
  - e. indicators against which its performance can be judged
  - f. details of planned efficiencies, describing how better value for money will be achieved, including through collaboration and shared services
  - g. other key points agreed with the Portfolio AO as described above
29. The corporate plan will inform the development of a separate business plan for each financial year, which will include key targets and milestones for the year immediately ahead, aligned to the NPF, and be linked to budgeting information so that, where possible, resources allocated to achieve specific objectives can be identified. Transport Scotland will send a copy of the annual business plan to the Portfolio AO before the start of the relevant financial year.

## Annual Report and Accounts

30. Transport Scotland will publish an annual report of its activities together with its audited accounts after the end of each financial year. The annual report and accounts will cover the activities of any corporate, subsidiary or joint ventures under the control of Transport Scotland. It will comply with the Government [Financial Reporting Manual](#) (FReM) and outline the Agency's main activities and performance against agreed objectives and targets for the previous financial year.
31. The accounts will be prepared in accordance with relevant statutes and the specific accounts direction (including compliance with the FReM) and other relevant guidance issued by the Scottish Ministers. Any financial objectives or targets set by the Scottish Ministers should be reported on in the accounts and will therefore be within the scope of the audit.
32. Transport Scotland Accountable Officer is responsible for the laying of the annual report and accounts in the Scottish Parliament. Whilst the statutory deadline for laying and publishing accounts audited by the Auditor General for Scotland (AGS) is 31 December after the end of the relevant financial year, the Scottish Ministers expect that accounts will be laid before the Scottish Parliament and published well before this date, to support the wider consolidation of the SG accounts. As a body which is part of the Scottish administration you have a duty to provide your annual governance statement to the Scottish Government via the Governance and Risk Branch to support and inform the SG Consolidated Annual Accounts as early as possible.

## External audit

33. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, Transport Scotland's annual accounts. The AGS, or examiners appointed by the AGS, may also carry out examinations into the economy, efficiency and effectiveness with which the body has used its resources in discharging its functions and/or carry out examinations into the arrangements made by Transport Scotland to secure Best Value.
34. The AGS, or the AGS's appointed auditors or examiners, have a statutory right of access to documents and information held by relevant persons, including any contractors to or recipients of grants from Transport Scotland. Transport Scotland will ensure that this right of access to documents and information is made clear in the terms of any contracts issued or conditions of any grants awarded and will also use its best endeavours to secure access to any other information or documents required which are held by other bodies.

## Internal audit

35. The Chief Executive as Accountable Officer will:
  - a. work with the SG's Internal Audit and Assurance Directorate in accordance with the [Internal Audit](#) section of the SPFM
  - b. set up an Audit and Risk Committee, chaired by a non-executive and with at least one member who has significant financial experience, in accordance with the [Audit Committees](#) section of the SPFM, and pay careful attention to the Audit Committee's advice
  - c. ensure that the Portfolio AO receives promptly after they are produced or updated: the audit charter, strategy, periodic audit plans and annual audit assurance report, including the Head of Internal Audit opinion on risk management, control and governance – and provide any other relevant audit reports as requested by the Senior Lead Officer
  - d. keep records of, and prepare and forward promptly to the SG Governance and Risk Branch an annual report on fraud and theft suffered by Transport Scotland and notify the Portfolio AO immediately of any unusual or major incidents

# Budget management and delegated authority

36. Each year the Portfolio AO or their delegate will notify Transport Scotland of its budget provision, any related matters and details of the budget monitoring information required. Transport Scotland will comply with the format and timing of the monitoring information requested and with any requests for further information.
37. The statement of budgetary provision will set out the budget within the classifications of resource Departmental Expenditure Limits (RDEL), capital DEL (CDEL) and Ring-fenced (non-cash) (RfDEL) – and, where applicable, Annually Managed Expenditure (AME). These categories are explained in [Annual Budget Processing](#) in the SPFM. Transport Scotland will not transfer budgetary provision between the categories without the prior approval of the SG Finance Directorate, and the Portfolio AO should be made aware of any such transfers. Transfers within the categories are at the discretion of the Chief Executive, if these do not breach any other constraints, for instance the approved pay remit.
38. Where budgetary provision includes projected income, including any income from disposal of non-current assets, the Chief Executive will ensure that the SG Finance Directorate and Portfolio AO are made aware promptly of any forecast changes in income – usually via the monthly budget monitoring statement. The Scottish Ministers expectation is that any shortfall in income will be offset by a matching reduction in gross expenditure, and prior approval from the SG Finance Directorate and the Portfolio AO must be sought for any alternative arrangement. Similarly, if income is higher than originally projected, this may only be used for additional spending or to meet pressures with the prior approval of the SG Finance Directorate and Senior Lead Officer. Failure to obtain prior approval for the use of excess income to fund additional expenditure may result in corresponding reductions in budgets for the following financial year.
39. Transport Scotland's specific delegated financial authorities are set out in Annex A. The Chief Executive will obtain the prior written approval of the Portfolio AO and SG Finance before entering into any undertaking to incur any expenditure that falls outside these delegations, and before incurring expenditure for any purpose that is or might be considered novel, contentious or repercussive or which has or could have significant future cost implications.

## Governance and risk

40. Guidance on governance requirements is available in several documents referred to earlier in this framework document including [the Scottish Public Finance Manual](#) (SPFM) and [the Audit and Assurance Committee Handbook](#).
41. If in any doubt about a governance issue, the Chief Executive should consult Portfolio AO in the first instance, and may also consult the SG Public Bodies Unit, the SG Governance and Risk Branch and/or other teams with relevant expertise.
42. The Chief Executive and any non-executive advisers should pay particular attention to guidance on the following issues.

## Risk management

43. Transport Scotland must develop an approach to risk management consistent with the [Risk Management](#) section of the Scottish Public Finance Manual and establish reporting and escalation arrangements with the Portfolio AO or Senior Lead Officer. In doing so, they should consider alignment with the SG approach to risk management as appropriate.
44. The Chief Executive and any non-executive advisers should have a clear understanding of the key risks, threats and hazards the Agency may face in the personnel, accommodation and cyber domains, and take action to ensure appropriate organisational resilience, in line with the guidance in: [Having and Promoting Business Resilience](#) (part of the Preparing Scotland suite of guidance) and the [Public Sector Cyber Resilience Framework](#).

## Internal control

45. The Chief Executive should establish clear internal delegated authorities for other members of staff and establish an assurance framework consistent with the [internal control framework](#) in the SPFM.
46. Counter-fraud policies and practices should be adopted to safeguard against fraud, theft, bribery and corruption - see the [Fraud](#) section of the SPFM
47. Any major investment programmes or projects undertaken should be subject to the guidance in the [Major Investment Projects](#) section of the SPFM and in line with delegated authorities. The Portfolio AO must be kept informed of progress on such programmes and projects and Ministers must be alerted to any developments that could undermine their viability. ICT investment plans must be reported to the SG's Office of the Chief Information Officer.

48. Transport Scotland must comply with the requirements of the Freedom of Information (Scotland) Act 2002 and ensure that information is provided to members of the public in a spirit of openness and transparency. Transport Scotland is covered by the Scottish Ministers' registration with the Information Commissioner's Office and must ensure compliance with the Data Protection Act 2018 and the General Data Protection Regulations, commonly known as GDPR.

## Budget and finance

49. Non-standard tax management arrangements should always be regarded as novel and/or contentious and must therefore be approved in advance by the Portfolio AO and SG Finance. Relevant guidance is provided in the [Tax Planning and Tax Avoidance](#) section of the SPFM. Transport Scotland must comply with all relevant rules on taxation, including VAT, recover input tax where it is entitled to do so.
50. An accurate and up-to-date record of current and non-current assets should be maintained, consistent with the [Property: acquisition, disposal and management](#) section of the SPFM. Transport Scotland is also subject to the [SG Asset Management Policy](#), including the requirement for acquisition of a new lease, continuation of an existing lease, decision not to exercise a break option in a lease or purchase of property for accommodation / operational purposes, to be approved in advance by Scottish Ministers. The Property Controls Team should be consulted as early as possible in this process.
51. Assets should be recorded on the balance sheet at the appropriate valuation basis in accordance with the FReM. When an asset (including any investment) suffers impairment, when there is significant movement in existing provisions and/or where a new provision needs to be created, this should be communicated to the Portfolio AO and SG Finance as soon as possible to determine the implications for the Agency's budget.
52. Any funding for expenditure on assets by a third party should be subject to appropriate arrangements to ensure that they are not disposed of without prior consent and that a due share of the proceeds can be secured on disposal or when they cease to be used by the third party for the intended purpose, in line with the [Clawback](#) guidance in the SPFM.
53. Unless covered by a specific delegated authority, prior approval from the Portfolio AO and SG Finance is required before making gifts or special payments or writing off losses. Special payments and losses are subject to the guidance in the [Losses and Special Payments](#) section of the SPFM. Gifts by management to staff are subject to the guidance in the [Non-Salary Rewards](#) section of the SPFM.
54. Unless covered by a specific delegated authority Transport Scotland must not enter into any finance, property or accommodation related lease arrangement

– including the extension of an existing lease or the non-exercise of a tenant's lease break - without prior approval from the Senior Lead Officer. Before entering/ continuing such arrangements the Agency must be able to demonstrate that the lease offers better value for money than purchase and that all options of sharing existing public sector space have been explored. Non-property/ accommodation related operating leases are subject to a specific delegated authority. There must be capital DEL provision in the budget allocation for finance leases and other transactions which are in substance borrowing.

55. Procurement policies should reflect relevant guidance in the [Procurement](#) section of the SPFM and any other relevant guidance issued by the SG's Procurement and Property Directorate. The SG's directory of [SG Framework Agreements](#), is available to support organisations but they should check the Framework Agreement's 'buyer's guide' before proceeding to ensure they are eligible to use the Framework
56. All matured and properly authorised invoices relating to transactions with suppliers should be paid in accordance with the [Expenditure and Payments](#) section of the SPFM wherever possible and appropriate within Scottish Ministers' target of payment within 10 working days of their receipt.
57. Transport Scotland is subject to the SG policy of self-insurance. Commercial insurance must however be taken out where there is a legal requirement to do so and may also be taken out in the circumstances described in the [Insurance](#) section of the SPFM - where required with the prior approval of the Portfolio AO and SG Finance. In the event of uninsured losses being incurred the SG shall consider, on a case by case basis, whether or not it should make any additional resources available to the Agency.
58. Unless covered by a specific delegated authority Transport Scotland must not provide grant funding to a third party without prior agreement from the Portfolio AO and SG Finance. Guidance on a framework for the control of third party grants is provided as an annex to the [Grant & Grant in Aid](#) section of the SPFM. Subsidy control requirements for any such funding are discussed below.
59. The EU State aid regime was effectively revoked from UK law from 1 January 2021 and subsidy control provisions are now covered by the UK-EU Trade and Cooperation Agreement (TCA). They are also covered by the UK's international obligations, including various Free Trade Agreements and those arising as a consequence of World Trade Organisation membership. Currently, any activity that Transport Scotland undertakes itself, or funds other bodies to undertake, that can be offered on a commercial market for goods and services, is subject to the TCA subsidy rules. A full assessment is required prior to disbursing any funding, subject to the guidance in the subsidy regime section of the SPFM. The UK Subsidy Control Act received Royal Assent in April 2022 and the current position will be subject to change when the new regime comes into force

## Remuneration

60. Remuneration, allowances and any expenses paid to any non-executive advisers must comply with the latest SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.
61. Staff pay, pensions and any severance payments must be in line with the requirements of Public Sector Pay Policy and the responsibilities described in the section on Agency Staff Management Responsibilities.
62. All individuals who would qualify as employees for tax purposes should be paid through the payroll system with tax deducted at source.

## Banking and cash management

63. Banking arrangements must comply with the [Banking](#) section of the SPFM.
64. Cash management arrangements need to be addressed as well as overall budget management. The cash provided to Transport Scotland by the SG to support the allocated budget for the year in question will be authorised by the Scottish Parliament in the annual Budget Act. Transport Scotland will normally receive monthly instalments based on updated profiles and information on unrestricted cash reserves and will not seek any payment in advance of need. Transport Scotland is not permitted to hold cash reserves so any budget allocation not drawn down by the end of the financial year will lapse.

# Annex A: specific delegated financial authorities

Within the agreed overall budgetary provision, and subject to the Scottish Public Finance Manual and Scottish procurement policy handbook, the Chief Executive of Transport Scotland has delegated authority as set out below.

## 1. Commit expenditure and authorise payments

Apart from the items below, unlimited within the Agency's authorised budget levels, and subject to the limits set out in the in-year management of discretionary spend guidance from the Directorate for Financial Management.

## 2. Accept receipts

Unlimited, but receipts in excess of those authorised in the Budget Act must be surrendered to the Scottish Consolidated fund.

## 3. Incur contingent liabilities

Subject to compliance with the guidance on contingent liabilities in the Scottish Public Finance Manual.

## 4. Commission consultants

The use of business and management consultants can only be justified where the required knowledge and expertise is not available in-house. The SG Consultancy Procedures should be regarded as relevant good practice guidance. Unlimited up to £10,000. Consultancies between £10,000 and £50,000 must be approved by the Chief Executive. Consultancies above £50,000 must be approved by the Cabinet Secretary for Finance and Local Government. Submissions for approval must be endorsed by the Chief Executive and approved by the relevant Finance Business Partner.

## 5. Authorise losses and special payments

Total losses exceeding £300,000 and total special payments exceeding £300,000 should be brought to the attention of the Parliament through notes to the organisation's resource accounts. Individual losses and special payments of more than £300,000 should be noted separately.





**TRANSPORT  
SCOTLAND**  
CÒMHDHAIL ALBA

© Crown copyright 2025

You may re-use this information (excluding logos and images) free of charge in any format or medium, under the terms of the [Open Government Licence](#).

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

Further copies of this document are available, on request, in audio and visual formats and in community languages. Any enquiries regarding this document/publication should be sent to us at [info@transport.gov.scot](mailto:info@transport.gov.scot).

Published by Transport Scotland, February 2025

Follow us:

 transcotland

 @transcotland

**transport.gov.scot**