

Registers of Scotland

Board

10th March 2026

Financial Delegations – Paper for endorsement

Purpose

1. To allow the RoS Board to review and endorse the annual review of the financial delegations in operation, as agreed by EMT governance.

Recommendation

2. The Board is invited to review and endorse the financial delegations agreed by EMT, at annex A.

Background

3. EMT are asked annually to review and approve the financial delegations, which are then presented to the Board and Audit and Risk committee for noting.
4. The ARC reviewed them at the February meeting and endorsed them unchanged.

Conclusion

5. The Board is invited to review and endorse the financial delegations, included at annex A.

Head of Finance - financial accounting, transactions and systems

CFO

Policy and Corporate Service Directorate

23 February 2026