

Framework Document – April 2025

1. This framework document is agreed between Registers of Scotland (“RoS”) and the Scottish Ministers. It recognises the fundamental independence of RoS and sets out how the organisation will work with the Scottish Government (SG), and the key roles and responsibilities of:

- the Keeper and Chief Executive of RoS;
- the Accountable Officer
- the Scottish Ministers;
- the Lord President of the Court of Session;
- the RoS Board; and
- the SG Portfolio Accountable Officer, the [Director General Corporate](#).

While this document does not confer any legal powers or responsibilities, it is a formal agreement between the Scottish Ministers and RoS, and as a live document it should be reviewed by SG and RoS at least every 2-3 years. Any changes will be agreed between the Keeper and the Scottish Ministers.

2. Any question regarding the interpretation of this framework document will be resolved through discussion between the SG and RoS. Legislative provisions take precedence over any part of the document.

3. The framework document will be published on the RoS website.

Purpose

4. RoS is a Scottish public body and is categorised as a Non-Ministerial Office (NMO). RoS is headed by the Keeper, who is a non-ministerial office-holder in the Scottish Administration and the Chief Executive of RoS. The principal legislative provisions underlying the functions of the Keeper are set out in Appendix 1.

5. RoS's function is to maintain the public registers for which the Keeper is statutorily responsible and make the information they contain publicly available. A list of all the public registers for which the Keeper is currently responsible is set out in Appendix 2.

6. RoS provides Scotland's citizens and institutions with the social and economic benefits that flow from a publicly guaranteed system of rights in land and property. RoS' purpose is to support the Scottish economy for the benefit of the people of Scotland.

7. RoS' strategic objectives are set out in its corporate plan and are reviewed regularly. By working to meet these strategic objectives, RoS contributes to the Scottish Government's purpose and objectives, and plays its part in delivering [national outcomes](#) as provided by the [National Performance Framework](#).

Governance and Accountability

8. This section summarises the specific responsibilities and accountabilities of the key people involved in the governance of RoS, in executing its function and in managing its relationship with SG.

The Keeper and Chief Executive

9. The Keeper is appointed by the Scottish Ministers with the consent of the Lord President of the Court of Session. The Keeper is a non-ministerial office holder in the Scottish Administration.

10. The Keeper is responsible for the efficient and effective operation of RoS, for leading its staff, and for the statutory functions placed upon the Keeper in relation to the management, control and maintenance of the various public registers set out in Appendix 2, and such other registers which will be prescribed by Act of Parliament. The Keeper is not subject to the direction of the Scottish Ministers in relation to the exercise of the Keeper's statutory functions.

11. In terms of [section 108 of the Land Registration etc. \(Scotland\) Act 2012](#), the Keeper may provide consultancy, advisory and other commercial services that need not relate to the law and practice of registration. The provision of these services is on a commercial basis, the terms and fees for which are published. To provide these services, the Keeper may form or participate in the forming of a body corporate or other entity, or purchase or invest in such a body.

12. RoS also produces official statistics on land and property in Scotland including [house price statistics](#) for Scotland. The statistics are based on data received through the registration process and produced in line with the principles set out in the Code of Practice for Statistics.

13. In terms of [section 43 of the Land and Buildings Transaction Tax \(Scotland\) Act 2013](#), RoS and Revenue Scotland communicate to fulfil their respective obligations to ensure that the Keeper may not accept an application for registration of a document effecting or

evidencing a notifiable transaction unless a land transaction return has been made in relation to the transaction and any tax payable in respect of that transaction has been paid.

14. The exercise of the Keeper's statutory functions is subject to the available statutory forms of appeal to the courts (for example, an appeal may be made to the [Lands Tribunal for Scotland](#), on a question of fact or on a point of law, against any decision of the Keeper in respect of the operation of the land register) and may be subject to the jurisdiction of the [Scottish Public Services Ombudsman](#). Other functions of the Keeper are subject to judicial review of administrative actions by the Court of Session.

15. RoS must comply with contractual terms which govern the use of data provided to RoS by third parties.

16. The Keeper must also:

- achieve such financial objectives as are determined by the Scottish ministers from time to time;
- prepare for each financial year accounts of expenditure incurred in the fulfilment of the Keeper's functions, and income received;
- arrange for an audit of the annual accounts by the Auditor General for Scotland in the appropriate time period;
- lay RoS's annual report and accounts before the Scottish parliament, and arrange for their publication;
- deal with freedom of information requests and data protection subject access requests; and
- promote the efficient, economic and effective use of staff and other resources by RoS, consistent with the principles of best value, including, where appropriate, participation in shared services arrangements.

17. The Keeper chairs the non-statutory, advisory RoS Board, the role of which is to provide constructive challenge and strategic advice to the Keeper. The board consists of the Keeper and executive and non-executive Directors who are appointed by the Keeper.

The RoS Accountable Officer

18. The Principal Accountable Officer, in accordance with the terms of the [Public Finance and Accountability \(Scotland\) Act 2000](#), will appoint the RoS Accountable Officer selected from the RoS Executive Management Team. The Principal Accountable Officer may only

designate a member of the staff of the Scottish Administration as the Accountable Officer; therefore, it is not possible for the Keeper, as the holder of an office in the Scottish Administration, to exercise the functions of Accountable Officer.

19. The RoS Accountable Officer is personally responsible for the safeguarding of public funds, for ensuring propriety and regularity in the handling of those funds, 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. 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.

20. Accountable Officers are personally answerable to the Parliament for the exercise of their functions and under section 15(8) of Public Finance and Accountability (Scotland) Act 2000, this creates a statutory duty to obtain written authority from, as the case may be, the Scottish Ministers or relevant governing body before taking any action that they consider may be inconsistent with the proper performance of their functions. Accountable Officer responsibilities include ensuring financial propriety and regularity and ensuring that relevant resources are used economically, efficiently and effectively.

21. The Accountable Officer may consult the Portfolio Accountable Officer and/or the Senior Lead Officer on any aspect of accountable officer duties.

22. The Accountable Officer will work closely with the Keeper on governance, and in particular to ensure that the key governance issues highlighted in the section on Governance and Risk below are addressed.

The Lord President of the Court of Session

23. The Lord President's consent is required to the appointment of the Keeper.

24. Scottish Ministers are required to consult with the Lord President in relation to certain of the Keeper's functions and where there is a legislative requirement to do so. Examples include where the Scottish Ministers propose to make Regulations relating to the provision of electronic registration in any of the Keeper's registers (conform to s100(4)(c) of the Land Registration etc. (Scotland) Act 2012) and registration of electronic documents (conform to s9G(4)(c) of the Requirements of Writing (Scotland) Act 1995).

25. The Court of Session, of which the Lord President is the most senior presiding judge, may make provision by Act of Sederunt in relation to transmission of the court records to the Keeper of the Registers of Scotland (sections 1-2A of the Public Records (Scotland) Act 1937) and procedure and fees in the sheriff court, Sheriff Appeal Court and Court of Session (sections 103-106 of the Courts Reform (Scotland) Act 2014).

The Scottish ministers

26. The Scottish ministers have a number of powers and duties in relation to the discharge of the Keeper's functions but they do not oversee the performance of RoS, which will be scrutinised by the Scottish Parliament.

27. In particular, the Scottish Ministers will:

- look to the Keeper for advice on policy and operational issues related to land registration and to the registers under the Keeper's control or which may come under the Keeper's control
- with the consent of the Lord President of the Court of Session, to appoint the Keeper, and to determine the terms and conditions of service
- make, by Scottish Statutory Instrument (SSI), provision where required by statute in connection with the function of RoS.

SG Portfolio Accountable Officer

28. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) also designates each Director General as the Portfolio Accountable Officer (AO) for particular portfolio areas. The [Director General Corporate](#) will act as the designated Senior Lead Officer in managing the relationship between SG and RoS.

29. The Portfolio AO's duties are to establish a framework for the relationship between SG and a public body, oversee the operation of that framework, ensure the public appointments to the body are made appropriately and ensure that appropriate assurance is provided on the performance and governance of the body. The responsibilities of a Portfolio Accountable Officer are set out in detail in the [Memorandum to Accountable Officers for Parts of the Scottish Administration](#).

30. The Portfolio AO will:

- make sure the framework document is agreed between the Scottish Ministers and the Keeper, reviewed regularly and oversee the operation of the roles and responsibilities set out;
- ensuring RoS is made aware of strategic developments that may impact the organisation and that the organisation's position is taken into account in SG policy decision and it has due regard for advice provided by RoS
- appropriate Scottish Government corporate services are available to support and facilitate the work of RoS
- line manage the Keeper, as a senior civil servant, and ensure appropriate appraisal and reporting arrangements are in place for the Keeper
- will meet the Keeper at least twice annually to discuss Scottish Government policy and strategy as they relate to the work of RoS and, as appropriate, to discuss matters of governance including arrangements for the appointment and appraisal of Board members

31. The Portfolio AO remains personally answerable to the Scottish Parliament for the implementation of this framework.

Shared principles

32. RoS and the Scottish Ministers confirm that they will adhere to the following shared principles.

33. RoS and the Scottish Ministers are committed to good and effective communications with each other, and in particular the Scottish Ministers will keep RoS informed of any policy changes or issues that may be relevant to its operation; Scottish Ministers and RoS are committed to the principle of good communications, especially where the work of one has bearings upon the responsibilities of the other.

34. RoS will not act in such a way as might compromise, or be seen to compromise, its own independence;

35. Scottish Ministers will not act in such a way as might compromise, or be seen to compromise, the independence of RoS;

36. The position of RoS is taken into account in relevant policy decisions, and that Scottish Ministers has due regard for the advice provided by the Keeper;

37. RoS will remain politically neutral;

38. RoS will carry out its functions with integrity, will promote transparency and will ensure that appropriate summaries of its activity and financial performance are available for scrutiny by the Scottish Parliament;

39. RoS is bound by legislative provisions relating to confidentiality and the provision of information;

40. RoS and the Scottish Ministers will both work in ways which support the best principles of corporate governance and financial accountability as set out in the Scottish Public Finance Manual.

41. RoS will consult the relevant Directorate in advance of any significant announcements or publications which may have implications for the Government.

42. The Directorate will consult RoS in advance of any significant announcements or publications which may have implications for RoS or the sectors in which RoS operates.

43. The Government and RoS will establish and maintain effective working relations through regular contact with each other, including regular meetings.

Other Portfolio AO responsibilities include:

44. supporting Scottish Ministers in the discharge of their duties in respect of RoS

45. providing support and constructive challenge to the Keeper and Accountable Officer to ensure that RoS is high performing and continuously improving

46. ensuring, where necessary, that appropriate core Scottish Government corporate services are available to support and facilitate the work of RoS

47. ensuring RoS is taking steps to improve its operating efficiency, including through participation in collaborative procurement and shared service arrangements

The RoS Board

48. The members of the advisory, non-statutory RoS Board are

- Keeper (chair)
- Director of Policy and Corporate services
- Director of People and Operational Services
- Director for Customer and Business Development
- Director of Digital, Data and Technology
- Non-executive directors
- The Accountable Officer (who will also be a member of the RoS Executive Management Team)

49. The Chief Finance Officer and Head of Communications & Engagement will attend as required to provide advice. Invitations may also be extended by the Chair to others where appropriate to provide support and or guidance in relation to financial, operational, strategic, reputation and risks.

50. Executive members may arrange for a substitute to attend on their behalf when the need arises. However, any substitutes will be 'in attendance' and will not form part of the quorum. In the Keeper's absence, the accountable officer will act as chair.

51. The board is provided with secretariat services by the RoS secretariat (email rossecretariat@ros.gov.uk).

The board's non-executive directors are there to:

- provide an external perspective on RoS' work
- bring constructive challenge
- help develop proposals on strategy
- bring specific expertise to discussions

52. The board's role is to provide strategic advice to the Keeper. The main focus of its work is:

- setting and communicating RoS' vision and values
- setting strategy and objectives for RoS and ensuring that the necessary financial, human, IT and physical resources are in place to deliver them
- setting a framework of prudent and effective controls that enables risk to be assessed and managed
- monitoring and improving RoS' performance

53. The RoS Board will meet at least quarterly. A minimum of half of the board members need to be present for meetings, either in person or by suitable digital connectivity to be deemed quorate. The quorum must include two non-executive directors and either the Keeper or the accountable officer.

54. The RoS Board may ask other staff from RoS or from outside RoS to attend to assist us with discussions on any particular matter.

55. The work of the RoS Board is planned by means of a rolling annual agenda.

56. The RoS Board is supported by:

- the executive management team (chaired by the Keeper), which is responsible for leading and undertaking the operational management of RoS
- the audit and risk committee (chaired by a non-executive director), which supports the board and the accountable officer in their responsibilities for issues of risk, control and governance and associated assurance through a process of constructive challenge
- such other subgroups as the RoS Board considers are necessary

57. A variety of staff members are involved in preparing papers for the board and will be invited to attend to present their paper or give background information on the issue. Staff can feed in comments on board business either through their team leaders, their director or the RoS secretariat.

58. RoS Board will assess annually its performance as a board with the intention of continuously improving our effectiveness. In addition, it will use a system of peer review in board meetings for ad hoc improvement feedback.

RoS and the Scottish Parliament

59. Members of the Scottish Parliament (MSPs), through Parliamentary Questions, may ask the Scottish Ministers about their own relations with the Keeper and Ministers will answer such questions. However, the Scottish Ministers are not accountable for the Keeper's operations and where questions are asked about matters that are the responsibility of the Keeper, the Minister's answer will state this position and refer the MSP to the Keeper.

60. Should the Scottish Ministers receive correspondence about the Keeper's operations, this will be forwarded to the Keeper for an appropriate response.

61. The Keeper, the RoS Accountable Officer or, where appropriate, members of RoS' staff, will give written or oral evidence to committees of the Scottish Parliament when invited or appropriate to do so. The Scottish Parliament has the power to require the Keeper, the RoS Accountable Officer, or any member of RoS staff to attend a parliamentary committee.

RoS staff management responsibilities

Broad responsibilities for RoS staff

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

- HR policies, practices and systems comply with employment and equalities legislation, and standards expected of public sector employers;
- the level and structure of staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness (subject to the [SG Pay Policy for Staff Pay Remits](#));
- the performance of staff at all levels is regularly appraised and performance management systems are reviewed from time to time;
- staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the body's objectives;
- proper consultation with staff takes place on key issues affecting them, as appropriate, including working in partnership with trade unions;
- effective grievance and disciplinary procedures are in place; and
- effective whistle-blowing policy and procedures consistent with the Public Interest Disclosure Act 1998 are in place.

63. RoS staff are civil servants and are required to adhere to the standards set out in the Scottish Government's Civil Service Code. They are part of the Scottish Administration and are assigned by the Scottish Ministers to the Keeper to enable the exercise of the Keeper's functions. RoS staff act under the direction of the Keeper.

64. The Keeper is also a civil servant and they, and one other member of the RoS Executive Management Team, are members of the senior civil service. Their terms and conditions, remuneration and development are the responsibility of the Scottish government.

65. RoS has the authority to determine: the terms and conditions relating to staff remuneration (excluding pensions) within the parameters set by Scottish Ministers for public sector pay; and other working arrangements in the interests of the efficient and effective management of RoS.

66. RoS is responsible for determining its organisational and management structure and the numbers and levels of staff. It is also responsible for ensuring that staff recruitment arrangements are fair, open and transparent, meeting the requirements of the Civil Service Commission's Recruitment Principles.

67. RoS is responsible for the terms and conditions of all RoS Staff (except for those in the senior civil service) including, management, ability to make promotions, deal with inefficiency, performance, conduct, capability and all other disciplinary and grievance matters, grading, job evaluation, equal opportunities including diversity and inclusion, wellbeing and health and safety.

68. RoS is responsible for ensuring there are adequate organisational development and human resource management arrangements in place. RoS aims to offer its staff rewarding career opportunities and is committed to fostering career development, diversity and equal opportunities.

69. RoS' staff are eligible to apply for posts in the Scottish government and across common citizenship organisations in the Scottish administration. Scottish government and common citizenship organisations' staff are eligible to apply for posts in RoS.

70. RoS is committed to effective communication with its staff and staff representatives and is responsible for promoting and supporting effective employee relations.

71. RoS is responsible for the health and safety and security of staff and visitors to its premises.

Pay and conditions of service

72. RoS will comply with SG Pay Policy in relation to staff. The Keeper will ensure that a pay remit, in line with the [SG Pay Policy for Staff Pay Remits](#), is submitted to the SG for approval in line with the timetable notified and negotiate a pay settlement within the terms of the approved remit. This will be done annually, unless a multi-year deal has been agreed. Payment of salaries by ROS will comply with the [Tax Planning and Tax Avoidance](#) section of the SPFM. Proposals on non-salary rewards will comply with the guidance in the [Non-Salary Rewards](#) section of the SPFM.

Pensions, redundancy and compensation

73. RoS staff will normally be eligible for a pension provided by Principal Civil Service Pension Scheme (PCSPS). Staff may opt out of the PCSPS, but the employers' contribution to any personal pension arrangement, including stakeholder pension, will normally be limited to the national insurance rebate level.

74. Any proposal by RoS 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 payment. In all instances, a body should engage with the SG Portfolio Accountable Officer prior to proceeding with proposed severance options, and prior to making any offer either orally or in writing.

Corporate and business plans

75. RoS will prepare a draft corporate plan every year setting out its strategic aims, objectives and targets over that period. The final, agreed version of the corporate plan will be published on the RoS website.

76. The corporate plan will include RoS's:

- purpose and principal aims;
- contribution to the national outcomes set out in the [National Performance Framework](#), including any collaboration with other public bodies;
- analysis of the environment in which it operates;
- key objectives and associated key performance targets for the period of the plan, and the strategy for achieving those objectives;
- indicators against which its performance can be judged; and
- details of planned efficiencies, describing how better value for money will be achieved, including through collaboration and use of shared services.

77. The corporate plan will inform the development of separate business priorities 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. RoS will ensure the SG Portfolio Accountable Officer is made aware of the specific priorities agreed for each financial year.

Annual reports and accounts

78. RoS 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 RoS. It will comply with the [Government Financial Reporting Manual](#) (FReM) and outline the body's main activities and performance against agreed objectives and targets for the previous financial year.

79. 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.

80. As soon as reasonably practicable after the end of each financial year, RoS will prepare an annual report on how it has carried out its statutory functions during that year. The annual report will contain an outline of RoS's main activities and performance. As part of the Scottish Administration, RoS is subject to the accountability and audit provisions of [Part 2 of the Public Finance and Accountability \(Scotland\) Act 2000](#), including the duty to prepare annual accounts. For each financial year RoS will produce accounts of expenditure incurred in the fulfilment of its statutory functions. The annual accounts must be prepared in accordance with the relevant legislation and the specific Accounts Direction (including compliance with the Financial Reporting Manual (FReM)) and other relevant guidance issued by the Scottish Ministers. The annual accounts will be audited by the Auditor General for Scotland (AGS) or by auditors appointed by the AGS.

81. The annual report and audited accounts will be laid before the Scottish Parliament and will be published. A copy will be provided to the Senior Lead Officer and Scottish Ministers in advance of publication.

External audit

82. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, RoS's annual accounts and the accounts are laid before the Scottish Parliament together with the auditor's report and any report prepared by the AGS. 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 RoS to secure Best Value.

83. 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 RoS. RoS 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

84. RoS will:

- establish and maintain arrangements for internal audit in accordance with the [Public Sector Internal Audit Standards](#) and the [Internal Audit](#) section of the SPFM; and
- set up an [Audit Committee](#) of its Board, in accordance with the Audit Committees section of the SPFM, to advise both the board and the Accountable Officer.

Budget management and delegated authority

85. RoS income and expenditure budget is agreed by the Scottish Parliament as part of the Scottish Consolidated Budget. RoS is responsible for preparing and managing its budget for each financial year. RoS must comply with the rules under the Scottish Consolidated Fund and the Scottish Governments' in year budget monitoring and management procedures.

86. Scottish Government must ensure that funding is provided to cover (i) compensation payments, including the Keeper's warranty; and (ii) costs in years where expenditure exceeds income.

87. Compensation payments including the Keeper's warranty are paid from the Scottish Consolidated Fund. It is the Keeper's responsibility as an independent non-ministerial office-holder to determine the level of compensation payment for claims. This responsibility includes out of court settlements and implementing the outcome of a judicial ruling in the event that a case has been to court. RoS report compensation payments to the Scottish Government via the monthly accounts monitoring process.

88. RoS also sets out a scheme of delegated authority by which financial and management responsibilities are cascaded to appropriate levels within the organisation. The scheme of delegation, which reflects the requirements of the SPFM, is reviewed by

the RoS board each year and reported in board minutes, which are published on the RoS website.

89. RoS has established and will maintain appropriate financial procedures in accordance with the principles of the SPFM and will ensure that appropriate counter-fraud, anti-bribery arrangements, IT security and whistle-blowing policies are in place in accordance with this guidance.

90. Scottish Government reimburses the Keeper for expenditure incurred around agreed development and ongoing support costs relative to the Scottish Landlord Register and the Scottish Letting Agent Register.

91. The funding for the creation and maintenance of any new Registers for which the Keeper will have statutory duties is provided by the Scottish Government, or relevant funding body.

92. 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 Budgeting Process](#) in the SPFM, and RoS will not transfer budgetary provision between the categories without the prior approval of the SG Finance Directorate, which should be sought directly or via the Portfolio AO. Transfers within the categories are at the discretion of the Keeper, if these do not breach any other constraints, for instance the approved pay remit.

93. Where budgetary provision includes projected income, any reduction in income will usually need to be offset by an equivalent reduction in spending.

Governance and risk

94. Guidance on governance requirements is available in several documents referred to earlier in this framework document:

- the [Scottish Public Finance Manual](#) (SPFM)
- the [Audit and Assurance Committee Handbook](#)

95. If in any doubt about a governance issue, the Keeper may consult with the Portfolio AO who may in turn put them in touch with the SG Public Bodies Unit, the SG Governance and Risk Team and/or other teams with relevant expertise.

Risk management

96. RoS must develop an approach to risk management consistent with the [Risk Management](#) section of the Scottish Public Finance Manual. Where a risk or issue has wider implications for SG or other public bodies, or where SG may have a role in the management of a risk or issue, the Keeper should ensure that this is brought to the attention of the Senior Lead Officer as early as possible, they should consider alignment with the SG approach to risk management as appropriate.

97. RoS should have a clear understanding of the key risks, threats and hazards it 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

98. RoS should establish clear internal delegated authorities with members of staff and establish an assurance framework consistent with the internal control framework in the SPFM.

99. Counter-fraud policies and practices should be adopted to safeguard against fraud, theft, bribery and corruption - see the [Fraud](#) section of the SPFM

100. 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. ICT investment plans must be reported to the SG's Office of the Chief Information Officer.

101. RoS 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. RoS must also register with [Information Commissioners Office](#) and ensure that it complies with the [Data Protection Act 2018](#) and the General Data Protection Regulations, commonly known as [GDPR](#).

Budget and finance

102. Except where approved by the Scottish Ministers, public bodies should not invest in any venture of a speculative nature.

103. Non-standard tax management arrangements should always be regarded as novel and/or contentious. Relevant guidance is provided in the [Tax Planning and Tax Avoidance](#) section of the SPFM. RoS must comply with all relevant rules on taxation, including VAT, recover input tax where it is entitled to do so.

104. Optimising income (not including grant-in-aid) from all sources should be a priority, and SG Finance should be kept informed about any significant projected changes in income. Novel or contentious proposals for new sources of income or methods of fundraising must be approved by SG Finance. Fees or charges for any services supplied must be determined in accordance with the [Fees & Charges](#) section of the SPFM

105. Gifts, bequests or donations received score as income and should be provided for in the agreed resource DEL and capital DEL budgets, but should not fund activities or assets normally covered by budget allocation or fee income, and conflicts of interest must be considered – see the principles in the [Gifts](#) section of the SPFM.

106. Borrowing cannot be used to increase RoS's spending power. All borrowing must be from the Scottish Ministers in accordance with guidance in the [Borrowing, Lending & Investment](#) section of the SPFM.

107. Any lending must be in line with the guidance in the [Borrowing, Lending & Investment](#) section of the SPFM on undertaking due diligence and seeking to establish a security. Unless covered by a specific delegated limit RoS must not lend money, charge any asset, give any guarantee or indemnity or letter of comfort, or incur any other contingent liability (as defined in the [Contingent Liabilities](#) section of the SPFM), whether or not in a legally binding form, without the prior approval of the sponsor SG Finance or if necessary the relevant committee of the Scottish Parliament. Guarantees, indemnities and letters of comfort of a standard type given in the normal course of business and as provided by statute (for example warranty in terms of [section 73 of Land Registration etc. \(Scotland\) Act 2012](#)) are excluded from this requirement.

108. An accurate and up-to-date record of current and non-current assets should be maintained, consistent with the Property: [Acquisition, Disposal & Management](#) section of the SPFM. 'Non-current' assets should be disposed of in accordance with the SPFM. The SG's Property Division should be consulted about relevant proposed disposals of property that RoS holds for operational purposes (rather than investment) at the earliest opportunity so it may be advertised internally.

109. 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 SG Finance as soon as possible to determine the implications for RoS's budget.

110. 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.

111. As stipulated in Annex 1 of the SPFM, RoS must ensure that specific sanction for expenditure has been obtained from Financial Management Directorate in all cases where it is required. It is required for any expenditure not covered by standing delegated authorities e.g. losses and special payments in excess of specific delegated authorities; novel, contentious or repercussive expenditure. In cases not covered by the Budget Act, e.g. in connection with a service not contemplated when the Budget Bill was presented, you must ensure that Financial Management Directorate is informed in order that appropriate advice can be given, and, if necessary, the parliamentary procedures followed. RoS is also responsible for the collection and bringing to account in due form of all receipts of any kind connected with the budget and accounts for which you are responsible.

Unless covered by a specific delegated authority, prior approval from 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.

112. Before entering into or continuing any finance, property or accommodation-related lease arrangement, RoS 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.

113. 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

114. 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 the target of payment within 10 working days of their receipt.

115. RoS is subject to the 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 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 RoS. SG Finance will provide a Certificate of Exemption for Employer's Liability Insurance.

116. 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 RoS 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

117. Remuneration, allowances and any expenses paid to Board Members must comply with the latest SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

118. 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 RoS Staff Management Responsibilities.

119. 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

120. Banking arrangements must comply with the [Banking](#) section of the SPFM.

121. Cash management arrangements need to be addressed as well as overall budget management. Any cash provided to RoS to support the allocated budget for the year in question will be authorised by the Scottish Parliament in the annual Budget Act. RoS will normally receive monthly instalments based on updated profiles and will not seek any payment in advance of need. Budget provision not drawn down by the end of the financial year will lapse.

Review of the framework document

122. This framework document will be reviewed at least triennially. Changes may be proposed by the Keeper or the DG before a review in the light of experience or changed circumstances.

123. Copies of this framework document, and of any subsequent editions, will be published and placed in the Scottish Parliament Information Centre and on the RoS website and will form part of the RoS publication scheme under freedom of information provisions.

124. Any enquiries about this framework document should be emailed to: rossecretariat@ros.gov.uk

Appendix one

Legislation providing a statutory background for the functions of the Keeper:

- [Registration Act 1617](#)
- [Public Records \(Scotland\) Act 1809](#)
- [Act of Sederunt 10 July 1811](#)
- [Land Registers \(Scotland\) Act 1868](#)
- [Titles to Land Consolidation \(Scotland\) Act 1868](#)
- [Judgments Extension Act 1868](#)
- [Conveyancing \(Scotland\) Act 1924](#)
- [Public Registers and Records \(Scotland\) Act 1948](#)
- [Land Registration \(Scotland\) Act 1979](#)
- [Civil Jurisdiction and Judgments Act 1982](#)
- [Register of Sasines \(Scotland\) Act 1987](#)
- [Requirements of Writing \(Scotland\) Act 1995](#)
- [Scotland Act 1998 \(Section 38\(1\)\)](#)
- [Public Finance and Accountability \(Scotland\) Act 2000](#) as amended by the [Public Services Reform \(Registers of Scotland\) Order 2020](#)
- [Land Reform \(Scotland\) Act 2003](#)
- [Agricultural Holdings \(Scotland\) Act 2003](#)
- [Register of Sasines \(Methods of Application Procedure\) Rules 2004](#)
- [Nature Conservation \(Scotland\) Act 2004 \(Section 22\)](#)
- [Anti-Social Behaviour \(Scotland\) Act 2004](#)
- [Register of Sasines \(Methods of Operation\)\(Scotland\) Regulations 2006](#)
- [Bankruptcy and Dilligence etc \(Scotland\) Act 2007](#)
- [Equality Act 2010](#)
- [Crofting Reform \(Scotland\) Act 2010](#)
- [Land Registration etc. \(Scotland\) Act 2012](#)
- [Land and Buildings Transaction Tax \(Scotland\) Act 2013](#)
- [Electronic Documents \(Scotland\) Regulations 2014](#)
- [Land Register of Scotland \(Automated Registration etc.\) Regulations 2014](#)
- [Land Register Rules etc. \(Scotland\) Regulations 2014](#)
- [Land Register of Scotland \(Rate of Interest on Compensation\) Regulations 2014](#)
- [Land Registration etc. \(Scotland\) Act 2012 \(Amendment and Transitional\) Order 2014](#)
- [Land Registration etc. \(Scotland\) Act 2012 \(Incidental, Consequential and Transitional\) Order](#)
- [Registers of Scotland \(Digital Registration, etc\) Regulations 2018](#)

- [Registers of Scotland \(Digital Registration, etc\) Regulations 2022](#)
- [Registers of Scotland \(Fees\) Order 2014](#) (as amended by the [Register of Scotland \(Fees\) Amendment Order 2021](#))
- (as amended by the [Registers of Scotland \(Information and Access etc\) Miscellaneous Amendment Order 2022](#))
- [Registers of Scotland \(Voluntary Registration, Amendment of Fees etc\) Order 2015](#)
- [Scotland Act 2012](#)
- [Housing \(Scotland\) Act 2014](#)
- [Community Empowerment \(Scotland\) Act 2015](#)
- [Land Reform \(Scotland\) Act 2016](#)
- [Budget \(Scotland\) Act 2019](#) (as amended by the [Budget \(Scotland\) Act 2023 Amendment Regulations 2024](#))
- [The Land Reform \(Scotland\) Act 2016 \(Register of Persons Holding a Controlled Interest in Land\) Regulations 2021](#) (as amended by the [Land Reform \(Scotland\) Act 2016 \(Register of Persons Holding a Controlled Interest in Land\) Amendment Regulations 2021](#) and the [Land Reform \(Scotland\) Act 2016 \(Register of Persons Holding a Controlled Interest in Land\) Amendment Regulations 2023](#))
- [Economic Crime \(Transparency and Enforcement\) Act 2022](#)
- [Economic Crime and Corporate Transparency Act 2023](#)
- [Moveable Transactions \(Scotland\) Act 2023](#) (as amended by [The Moveable Transactions \(Scotland\) Act 2023 Amendment Regulations 2025](#))
- [The Moveable Transactions \(Register of Assignations and Register of Statutory Pledges Rules\) \(Scotland\) Regulations 2024](#)
- [The Moveable Transactions \(Forms\) \(Scotland\) Regulations 2024](#)
- [The Moveable Transactions \(Scotland\) Act 2023 \(Commencement\) Regulations 2024](#)
- [The Registers of Scotland \(Fees and Plain Copies\) Miscellaneous Amendments Order 2025](#)

Appendix two

[List of public registers](#) in respect of which the Keeper of the Registers of Scotland exercises responsibilities:

- Land Register of Scotland
- General Register of Sasines
- Register of Community Interests in Land
- Crofting Register
- Register of Deeds and Probative Writs in the Books of Council and Session
- Register of Inhibitions and Adjudications
- Register of Judgments
- Register of Protests
- Register of Sites of Special Scientific Interest
- Register of the Great Seal
- Record of the Cachet Seal
- Register of the Quarter Seal
- Register of the Prince's Seal
- Scottish Landlord Register
- Scottish Letting Agent Register
- Register of Applications by Community Bodies to Buy Land
- Register of Persons Holding a Controlled Interest in Land
- Register of Statutory Pledges
- Register of Assignations

The following registers remain under the Keeper's control but are no longer in use:

- Register of Service of Heirs
- Register of Crown Grants
- Register of Sheriffs' Commissions
- Register of Hornings