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Managing Early Departures from the Scottish Public Sector

Thank you for your letter of 28 June on compromise agreements.

These agreements are considered – both by Scottish Government and in our arms length bodies – on their individual merits and the criteria and processes set out in the Scottish Public Finance Manual.

The Government Financial Reporting Manual (FReM) also requires disclosure of such agreements in respect of Management Board members. This disclosure includes a description of the payment and the amounts paid in the Annual Report and Accounts of relevant public bodies.

Through our sponsor teams, we keep in close touch with the public bodies on these settlements, but have not at this time sought to collect central data thereto. We will however keep this under review in the coming period.