

QUESTION 4

1. Guidance on the Scottish Government Intranet

Financial accountability and assurance

Financial responsibilities - scheme of delegation

We all need to understand and ensure we are appropriately controlling spend and complying with key financial guidance and expectations to make every pound of tax-payers' money count.

This guidance describes the principles and requirements set out for allocating, managing and controlling spend in our areas. Included are links to the main information, processes, tools and contacts to help you if you manage or support the management of a budget, project or programme of work or are involved in the assurance process.

Scottish Government Scheme of Delegation

The delegation of financial and procurement responsibility in our organisation is outlined in the core Scottish Government Scheme of Delegation.

Delegation of authority for budgets flows from accountable officers (directors general) to directors, then to deputy directors and so on. The responsibilities of accountable officers are set out in their designation letters from the principal accountable officer (Permanent Secretary).

The structure of the scheme defines roles to ensure continuity if colleagues move post. Colleagues below deputy directors achieve delegation through job descriptions and performance objectives rather than formal written delegation.

This scheme should act alongside the mandatory Senior Civil Service (SCS) finance leadership objective introduced in 2022-23. Together these should drive greater consistency and quality in the financial leadership of all SCS colleagues.

The process of delegation

To support the delegation of budgets from directors general to directors, the Financial Management Directorate has produced a table which details the breakdown of allocations based on the Scottish Budget. This is the amount directorates have to spend and details overall portfolio allocations. In some areas, this will also include an element of corporate running costs. This doesn't include the budgets for the areas within the Health and Sport portfolio which are managed by the Health Finance Directorate. If you're in DG Health and Social Care you should contact Health Finance Directorate for your allocations. These allocations are then specified within the issued Scheme of Delegation letters.

Allocations are subject to in year changes such as the Autumn Budget Revision and Spring Budget Revision. Any agreements between business areas on transferring of funds which weren't detailed in the budget bill are not reflected. If you want to reflect these amounts in your delegations to directorates or divisions, you must agree this with the business areas concerned and let the financial management and reporting team know. It's the business area's responsibility to ensure this information is correct.

Where the accountable officer for a budget is not also the director general with management responsibility, you must ensure both are kept informed of all relevant issues.

The scheme of delegation explains:

- internal structures and working relationships
- the delegation process
- internal controls through the certificate of assurance process
- areas of financial responsibility and delegated authority

It also contains templates for letters of delegation and where to find advice.

Colleagues with delegated authority must familiarise themselves with and follow the guidance set out within their delegation letter and the [Scottish Public Finance Manual](#). Budget holders should follow any specific financial management guidance issued from the chief financial officer. We issue this to directors and it's also published within these pages.

Financial management - changes to budgets and monitoring in 2022-23

The Financial Management Directorate is introducing some important changes to our in-year budget and forecasting practices from the 2022-23 financial year. These changes ensure we have more meaningful and timely information available. This supports senior management decision making and ensures the most effective use of funding to the areas that need it most.

Improving the timeliness and accuracy of financial management information supports:

- more efficient allocations of funding and improving our ability to deliver outcomes
- the best possible spending and borrowing decisions
- increased ability to manage the budget through the year and at the end of the financial year, and to meet Parliament's expectations

Planned changes and impact to current practices

The first change places emphasis on analysis of actual expenditure incurred, incorporating this in real time through the year into our forecast information.

Business areas will need to analyse actual spending to date when preparing forecast information on a monthly basis. Increasing the focus on actual spend in this way supports budget holders and finance in identifying over or underspends at the earliest possible opportunity. This ensures you make effective decisions and funds can be redistributed where needed, in line with government finance function planning and budgeting principles.

The second change is an adjustment to our monthly timetable that gives a more timely outline of management information.

This aligns the expenditure of those using the Scottish Government Enterprise Accounting System (SEAS) and those that don't use SEAS and incorporates the latest possible actual spends into the monthly position. Business areas will need to submit actual spend and forecast by working day 10 through a revised budget monitoring timetable.

These changes also introduce an automatic senior management sign off requirement for core Scottish Government users.

Support through change

We want to support people through this change. We will provide key support including:

- guidance for directorate business managers
- having Financial Management Directorate, managers and business partners on hand to talk through the changes and provide support
- budget monitoring drop-in sessions to explain the process
- monthly budget monitoring feedback sessions

If you're going to be involved in managing the new process you should attend one of our drop-in sessions. Places can be booked on Events Online.

Why we are changing now

As the Scottish Government has taken on extra powers, the complexity of budget monitoring and management has increased. The importance of high quality, timely and appropriately signed off budget monitoring returns is essential to support effective budget management. Some inconsistency in the quality of application of budget management and monitoring processes has occurred across the organisation making it necessary that we strengthen our forecasting practices.

Supporting your accountable officer (AO) – processes and templates

The accountable officer (AO) template provides accountable officers (directors general) with a template to document decision making and set out the relevant approvals required for material spend decisions.

AO templates should be used by all colleagues who are supporting an AO in making a financial decision and should be completed for all material spend decisions. This supports robust decision making and includes an assessment of value for money and affordability. Colleagues should also ensure adequate audit trails and evidence to support transparency and public scrutiny.

The changes to budget management and forecasting were agreed by the Executive Team and Cabinet and changes have also been made to the AO template approval process for the 2022/23 financial year. All areas must take action to manage within their allocated budgets and must comply with this guidance.

The AO template for 2022-23 applies to all categories of spend (resource, capital and financial transactions). This document may not be accessible for all users, contact the Governance and Risk team for more information.

The AO template process for 2022-23 has some changes. Read guidance on when to use the template.

Use of accountable officer assessments, business cases and pre-expenditure assessments

An accountable officer assessment should always be produced for projects or programmes at an early point. It should also be produced again as appropriate in more detail at suitable strategic points as the policy or proposal is developed. In practice, that means:

- alongside the request for the accountable officer's approval of the outline business case
- at subsequent stages of the project if it moves from key standards (regularity, propriety and value for money within a framework of best value) or the agreed plan
- if the senior responsible owner (SRO) of the project decides one is merited at any other stage of the project - SROs should be prepared to defend their decisions to Parliament if challenged, for example, if called to give evidence to the Public Audit Committee

It's good practice to prepare an accountable officer assessment for each novel and contentious transaction or proposal involving the use of public funds. This is useful where it's not possible to produce a fully developed business case, for example due to lack of time and/or data, or the risk environment is higher than usual.

In many cases, the normal governance procedures, such as production and approval of business cases and the use of pre-expenditure assessments and the AO template process, will provide most of the information needed to develop an AO assessment. The AO assessment should always be completed if the AO is contemplating the need for a ministerial written authority direction in accordance with section 15(8) of the Public Finance and Accountability Act.

Accountability and assurance - the certificates of assurance process

We all need to understand, feel accountable for and, where appropriate, be measured on our part in controlling spend, consumption and compliance to make every pound of tax-payers' money count.

The Permanent Secretary, as Principle Accountable Officer for the Scottish Administration, is required to prepare a governance statement as part of the annual accounts. To officially sign this statement, they need 'assurances' from each director general (accountable officer) to provide an assessment of how well we control public resources.

Run annually, the certificates of assurance exercise requires each division to complete a checklist using the online system. Guidance from Saltire, external sources and the Scottish Government website on all of the requirements associated with this exercise has been collected together in Delivery Essentials to support you too.

Accessing the online system

Each year your director general's offices get access codes for all the divisions within their areas from the system administrator. These go to each division.

Each division should complete a checklist online. A deputy director or their nominee can complete this using the access code. Your deputy director should then complete the relevant certificate template on the system and submit this. Your director should highlight any control issues.

The director will then review all the checklists and certificates and submit a director certificate using the online system to the director general.

For further help and support email the governance and risk team.

QUESTION 5

1. 30 January 2012 (Text on Scottish Government intranet)

Text to go on Elections and Constitutional Development division intranet site.

Referendum consultation

On 25 January 2012, the Scottish Government published a consultation paper, Your Scotland, Your Referendum (<http://www.scotreferendum.com/>) on its proposals for a referendum on constitutional change.

The consultation process

As the consultation paper explains, people have the option of responding online, by email or in writing. As is the standard practice for Scottish Government consultations, responses will be published online and placed in the Scottish Government library after the consultation period closes. Respondents have the option, however, of specifying on the Respondent Information Form that their names, their names and addresses, or their entire responses, should not be published. Where responses are not published, the views they express will of course still be taken into account in the consultation evaluation.

Responses from civil servants

The principles that apply to a response from a civil servant to this consultation are the same as for any other consultation.

Under the heading of Political Impartiality, the Civil Service Code¹ requires civil servants to:

- act in a way which deserves and retains the confidence of Ministers, while at the same time ensuring that they will be able to establish the same relationship with those whom they may be required to serve in some future government
- comply with any restrictions that have been laid down on their political activities

Although responding to this, or any other, consultation does not fall within the definition of political activity to which restrictions apply², the wider duty set out above to maintain political impartiality applies to comments made by a civil servant in response to the consultation in the same way as to comments made in any other context. It includes acting so as to prevent anyone from purporting to identify the views of civil servants collectively and thereby undermining, even by implication, the political impartiality of the Civil Service.

Against that background, the choice about whether to respond to the consultation is a matter for individual discretion. Any response made should be as a private individual and not in the individual's capacity as a civil servant.

It is also a matter for individual discretion, in the light of the duty to maintain political impartiality, whether to exercise the option to exclude personal details or the entire response from publication. For those whose identities as civil servants are widely publicised or whose

¹ <http://www.scotland.gov.uk/About/civilservicecode/code>

² <http://intranet/InExec/HR/PoliciesandGuidance/Conduct/Standards/Political-Activity#a4>.

jobs are closely related to the subject-matter of the consultation, for example, that may well be appropriate.

2. 30 January 2012 (News article on Scottish Government intranet)

Responding to the referendum consultation

The dos and don'ts for Scottish Government staff – online Q&A

Last week's article on the [referendum consultation launch](#) got people talking about their rights and responsibilities when responding to consultations. In particular, several people asked about whether and how our responsibilities under the Civil Service Code affect our ability to respond to the consultation.

The consultation (<http://www.scotreferendum.com/>) is being run in the same way as other Scottish Government consultations and the same principles about participation by civil servants apply. Further guidance is available on Saltire (add link).

Ken Thomson (Director General for Strategy and External Affairs) said:

“As people have already commented, these are big decisions that will affect everyone who lives in Scotland. So it's right that civil servants should have a say like everyone else. The same applies to the UK Government's consultation on the referendum (<http://www.scotlandoffice.gov.uk/scotlandoffice/16424.html>).

“But it's also important that we understand our responsibilities.

“It's your choice whether or not to respond to the consultation, but it's essential that you respond as a private individual - not in your capacity as a civil servant.

“Responses to the Scottish Government consultation will be published online - in this case with many others - after the consultation period closes. Respondents can, however, ask for their names, their names and addresses, or their entire responses to be withheld from publication. It is your choice about whether or not to take up any of these options. The guidance on Saltire should help you make that decision.”

Ken will be online on **Wednesday, February 1** between **11.15 - 12.15** to answer your questions about the referendum consultation.

You can submit a question to Ken in advance using the discussion forum below.

3. **Note on dealing with correspondence during the 18 day pre-referendum period (see attached pdf)**
4. **Restrictions on government activity in the 28 days before the independence referendum (see attached pdf)**
5. **Guidance for staff – Staff conduct in a personal capacity during the period running up to the referendum (see attached pdf)**
6. **Article posted on the Scottish Government intranet (14 June 2022)**

News Article

Building a New Scotland - first paper published

Published 14/06/2022



Today the Scottish Government published 'Independence In The Modern World. Wealthier, Happier, Fairer: Why Not Scotland?', the first in a series of papers that aims to inform debate and discussion across society about Scotland's constitutional future. The papers, entitled 'Building a New Scotland', will form this Government's prospectus for an independent Scotland.

The Government's view is that it should be for the people of Scotland to decide how the country is governed in the future, and work to ensure that a legitimate

and constitutional referendum on Scotland's constitutional future can be held within this Parliament is one of the key commitments in the [Programme for Government](#) (PFG). The commitment to give the people of Scotland the choice of independence is shared with the Scottish Green Party, as set out in the [Bute House Agreement](#).

Permanent Secretary, John-Paul Marks said:



"I would like to put on record my huge thanks and appreciation to the teams who have worked very hard to advise our Ministers and deliver this Government's first prospectus publication, 'Independence In The Modern World. Wealthier, Happier, Fairer: Why Not Scotland?' With the publication today, we can expect a growing public debate on Scotland's constitutional future in the weeks and months ahead, and this paper plays an important part in setting out this Government's position to inform that debate.

"I am proud of the way our teams have collaborated and advised our Ministers through this process in developing and implementing one of their key policies. As always, we do so in a way consistent with our Civil Service values of integrity, honesty, objectivity and impartiality, as we support the Government of the day. As the public debate continues, please remain mindful of our SG values, and our rules of conduct and standards of behaviour, including in and out of work, on social media, and at public events.

"This is another good opportunity for us to demonstrate our excellence, our expertise and our professionalism in the long tradition of the Civil Service to develop policy, and offer evidence-based advice, as we ensure that our Ministers are supported to deliver their Programme for Government."

Constitution and Cabinet Director, David Rogers, added:



"Publication of the first 'Building a New Scotland' paper is a significant milestone in taking forward PFG commitments on constitutional change, including ensuring that the people of Scotland have the information they need to make an informed choice about their future. I am grateful to the team that is coordinating the work and all who are contributing. I am confident that this programme, like that in the years running up to the 2014 referendum, will be one in which we can take pride, not just for the quality of the outputs but for the way the Civil Service supports their delivery."

QUESTION 8

1. **Letter from Gus O'Donnell, Head of the Home Civil Service , to the Rt Hon Adam Ingram MP**



Sir Gus O'Donnell KCB

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The Rt Hon Adam Ingram MP
House of Commons
London
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11 March 2009

Dear Adam,

Thank you for your letter of 2 March.

Under the terms of the Scotland Act 1998, Scottish Ministers are appointed from among the Members elected to the Scottish Parliament to form the Scottish Executive, which is the devolved government for Scotland. Members of the Home Civil Service working to Scottish Ministers are bound by the terms of the Civil Service Code. The Code makes clear that all civil servants are appointed to develop and implement the policies of the government they serve and, the Scottish Executive version of the Code makes clear that civil servants there are accountable to Scottish Ministers for doing so.

Current Scottish Ministers were elected on the basis of a stated manifesto commitment that there should be a referendum on independence. Therefore, it is entirely consistent with the principles of the Civil Service Code that civil servants should support their Ministers in the development of that policy.

Yours ever,
Gus

Gus O'Donnell



INVESTOR IN PEOPLE

Ref: AO2009/125

2. Letter from Gus O'Donnell, Head of the Civil Service, to party leaders in Scotland

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Iain Gray MSP, Leader of the Labour Party in the Scottish Parliament
Annabel Goldie MSP, Leader of the Conservative Party in the Scottish Parliament
Willie Rennie MSP, Leader of the Liberal Democrats in the Scottish Parliament

07 October 2011

You wrote to me separately within the past week about issues relating to the conduct and constitutional position of the civil service in Scotland. As you have all raised similar points, and shared copies of your letters, I hope it is acceptable that I reply jointly to all three of you. As the substance of the issues you have raised has already been placed in the public domain, and has been the subject of widespread public comment, I am making this reply public.

I am grateful for the opportunity to clarify the position on these important matters for you. Turning first to the position of the civil service in Scotland, the wider civil service and your questions about conduct, I would draw your attention to the remarks I made in Edinburgh last week. I pointed out that the job of civil servants is to support the elected Government of the day. In the era of devolution, this means different things in different places. Indeed, when I revised the Civil Service Code early in my tenure as Head of the Civil Service, one of the changes was to recognise more explicitly the fact that under devolution civil servants working for the Scottish Government and the Welsh Government were required to support those Governments.

So within Scotland there is an elected Government with a policy programme for, amongst other things, very significant constitutional change. The UK Government takes a different view on some of these issues. It is right and proper that civil servants working to their respective administrations undertake the relevant work to support their Ministers to pursue their aims, whether or not those aims are the subject of political controversy. It is within this context that the advertised vacancy Iain Gray referred to in his letter should be seen (it is not for me to comment on the appointment of special advisers). Indeed, since the introduction of devolution there have always been civil servants working on constitutional issues affecting the constituent parts of the United Kingdom in Edinburgh, Cardiff, Belfast and of course Whitehall. Given the extent of the coalition's constitutional reform programme, there are a number of senior civil servants in the Cabinet Office working to UK Ministers on constitutional issues, including devolution in support of UK Ministers' objectives of strengthening the Union.

Given the different constitutional aims of the present UK and Scottish Governments, we are in new territory. There are very complex issues of constitutional policy and law and on which Ministers in both London and Edinburgh will need support from the civil service. What is absolutely essential is that all of this work is carried out firmly within the principles of the Civil Service Code. So, I am totally committed, as is Peter Housden, to ensuring that as the constitutional debate evolves, civil servants working to both Scottish and UK



Ministers comply fully with the terms of the Code's requirement for honesty, integrity, impartiality and objectivity.

It is also the case that a key duty for senior civil servants is to explain the Government's policy to staff. Peter Housden's reported comments were set within the context of an internal staff communication designed to stimulate engagement and whilst the language is informal it is explaining the views of Scottish Ministers to staff and therefore in this context the pieces should not be seen as inconsistent with the Civil Service Code.

I would like to make a final point on which I think everyone will be able to agree. Whilst it is important that these issues are debated, they should not distract attention from the outstanding job that civil servants working for the Scottish Government do in providing support for their Ministers and delivering essential services to the people in Scotland. I was hugely impressed with the pride and passion I saw on my visit to the Scottish Government last week. I would also pay tribute to the thousands of civil servants who work for UK departments in Scotland in helping the unemployed find work, defence, international development and a whole range of other issues of vital importance to Scotland and the UK as a whole.



Gus O'Donnell



INVESTOR IN PEOPLE

Restrictions on government activity in the 28 days before the independence referendum

1. This guidance covers government activity during the 28 days before the independence referendum on Thursday, 18 September. It takes effect on Friday, 22 August.

2. It applies to all staff working in the Scottish Government, its agencies, national devolved public bodies and public bodies with both devolved and reserved functions, board members of public bodies, and staff from the Scottish Government and its agencies who are on secondment to other bodies. Separate guidance is being issued to civil servants working to the UK Government.

Statutory provisions

3. The [Scottish Independence Referendum Act 2013](#) (SIRA) imposes restrictions on the publication of material by Scottish Ministers and public bodies in the 28 days before the referendum.¹

4. The Act prevents Scottish Ministers and public bodies from publishing material (other than in response to specific requests for information) which deals with any issues raised by the referendum question or puts any arguments for or against any outcome, or is designed to encourage voting at the referendum.

5. The Act defines “publish” very widely as meaning “make available to the public at large, or any section of the public, in whatever form and by whatever means”. It therefore encompasses both the spoken and written word, and all forms of communication, including social media.

Edinburgh Agreement

6. In the [Edinburgh Agreement](#) of October 2012, the Scottish and UK Governments agreed that:

“The Scottish Government will set out details of restricted behaviour for Scottish Ministers and devolved public bodies in the Referendum Bill to be introduced to the Scottish Parliament. ... The UK Government has committed to act according to the same PPERA-based² rules during the 28-day period.”

7. The UK Government has thereby committed to follow rules equivalent to the statutory restrictions that apply to the Scottish Government on activity in relation to the referendum and arguments for or against any outcome. Therefore, neither the UK Government nor the Scottish Government will be able to publish material or make announcements during this period covering any of the matters described in paragraph 4 above.

¹ SIRA, Schedule 4, paragraph 26

² Political Parties, Elections and Referendums Act 2000

Effect of the SIRA restrictions

8. The Scottish Government remains in office throughout this period, with the full range of its duties, powers and responsibilities.

9. As specified above, SIRA provides, however, that **in the 28-day period ahead of the referendum Scottish Ministers must not publish material that deals with any issues raised by the referendum question or concerns arguments for or against any outcome, or in relation to voting at the referendum.**

10. The only permitted exception to this is where Ministers and civil servants, including special advisers, are responding to a **specific request for information.**

11. A wide range of Scottish Government activity has the potential to be caught by these statutory restrictions. Each case will need to be considered on its merits. Some issues will be clear cut: for example, publishing Scottish Government material in support of the arguments in [Scotland's Future – Your Guide to an Independent Scotland](#) is not permissible at this time. Restrictions are, however, much less likely to apply to activity such as marketing campaigns on child flu vaccination, Homecoming or the Ryder Cup. Even in such cases, however, **care must be taken to avoid issues being cast in the frame of the independence debate.**

12. Where a request for information is received, it should be answered factually, and, where appropriate, with reference to previously published Scottish Government material. Where a Minister considers a political response to be appropriate, this should be done through campaign or party channels.

13. These restrictions apply to governmental activity by Ministers, civil servants (including special advisers) and public bodies. They do not apply to Ministers' activity with campaign or party organisations.

Further restrictions on activities of civil servants and public bodies

14. There are further restrictions on the activities of civil servants and public bodies in relation to the referendum. These are summarised the Notes that follow:

1	–	External engagements
2	–	Freedom of Information
3	–	Working with the UK Government
4	–	Political activities of staff
5	–	Special advisers
6	–	Communications activity
7	–	Consultations
8	–	Public bodies
9	–	Use of government and other public sector property
10	–	Statistics and social research

15. In cases of doubt, specific issues should be brought to the attention of Cabinet Secretariat, who will seek advice from the Permanent Secretary as necessary. If you have any queries about how to apply this guidance, contact Cabinet Secretariat on (0131 24) 46933 or 41421, or e-mail the [Cabinet Secretariat inbox](#).

Note 1 – External engagements

1. Ministers attending external events in their capacity as Ministers are bound by the SIRA restrictions. Accordingly, if Ministers represent the Scottish Government at any event held during the 28-day period, they should not deal with any issues raised by the referendum question, put any arguments for or against any outcome, or do anything to encourage voting at the referendum. Normal Civil Service support is available to Ministers at such events.
2. Where Ministers are speaking on a campaign or party platform, they are not bound by the SIRA restrictions. Special advisers may continue to support the political activities of Ministers, as set out in Note 5, paragraph 3 below. Otherwise, no Civil Service support will be provided beyond factual briefing on Scottish Government policies or actions.
3. Civil servants attending external events are bound by the SIRA restrictions.

Note 2 – Freedom of Information

1. The Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs) remain in full force during the 28-day period prior to the referendum. This includes the requirement to respond to requests promptly and in any event not later than 20 working days after the date of receipt. All written requests for information received are subject to these provisions.
2. Where possible, you should respond to FOI and EIR requests before 22 August. During the 28-day period, particular care must be exercised in handling FOI/EIRs requests, reviews and appeals. It is, however, important to ensure that cases are not held up or delayed unnecessarily during the 28-day period.
3. Both (i) information prepared routinely for pro-active web publication and (ii) information already provided in response to an FOI or EIR request but which would subsequently also be published on the Scottish Government website must be reviewed before web publication to ensure that it is not caught by the SIRA restrictions. Where this is the case, web publication should be deferred until after the referendum.
4. You should continue to consult the [FOI Unit](#) on individual cases where they are complex or sensitive. They can advise on the most appropriate way of responding where the information requested relates to the referendum. You should also ensure that Ministers and special advisers are involved in the usual way and, if you are unsure, seek guidance through your local FOI support arrangements (see the list of local [FOI Champions](#)). For further guidance, Scottish Government officials should refer to the [FOI SharePoint site](#) on Saltire.

Note 3 – Working with the UK Government

1. Routine inter-governmental working should progress as normal.
2. As noted above, the UK Government has agreed to act according to the statutory restrictions that apply to the Scottish Government during this period.

Note 4 – Political activities of staff

1. Detailed guidance on the restrictions on the involvement of civil servants, including special advisers, in national political activities, is set out in the Scottish Government's [guidance for staff](#) on rules concerning political activity, which is consistent with section 4.4 of the [Civil Service Management Code](#). This guidance applies at all times.
2. In addition, [specific guidance](#) has been provided to Scottish Government civil servants on staff conduct in a personal capacity during the period leading up to the referendum – including the use of social media, attending events and displaying campaign materials.
3. If you are in any doubt, speak to your line manager in the first instance and then to [HR Help](#) on (0131 24) 48500.

Note 5 – Special advisers

1. Special advisers are temporary civil servants, personally appointed by the First Minister. In the period ahead of the referendum, they are bound by the same statutory restrictions contained in SIRA that apply to Ministers and other civil servants, as well as the restrictions on the political activities of staff described in Note 4 above.
2. The SIRA restrictions need to be read alongside the provisions of the [Code of Conduct for Special Advisers](#), as this will be the point of reference for any issues which will arise during the 28-day period that are not covered by SIRA.
3. Thus, while special advisers may continue to support the political activities of Ministers during the period ahead of the referendum, they must do so in compliance with the statutory restrictions and with the *Code of Conduct for Special Advisers*. It follows that they may not themselves participate in campaign activities or use public resources thereto.
4. Special advisers must not publish any material – including by tweeting, re-tweeting or the creation of a blog/social media post – during the 28-day period that deals with any of the issues raised by the referendum question, puts any arguments for or against any outcome, or does anything to encourage voting at the referendum.

Note 6 – Communications activity

1. The SIRA provisions require special care to be exercised in all communications work between 22 August and 18 September.
2. References in this Note to staff apply equally to all officials involved in communications work, whether in the Communications Directorate or more broadly.

News media relations:

3. In response to questions, communications officers should, where possible, provide factual information by reference to published material, including that on websites. Specific requests for unpublished material should be handled in accordance with the Freedom of Information (Scotland) Act 2002 (see Note 2 above).
4. No material that is caught by the SIRA restrictions will be published during this period.
5. Communications teams should provide support to Ministers in line with the statutory restrictions.

Marketing:

6. Marketing activity and market research involving interviews with the public that is caught by the SIRA restrictions will be postponed or stopped.

Websites and social media:

7. Updates to Government websites or social media feeds must not deal with any issues raised by the referendum question or put any arguments for or against any outcome, or be designed to encourage voting at the referendum. Civil servants may respond to online queries by providing links to published material.
8. Civil servants' participation in a professional capacity in third party online forums, communities or discussions should be limited and must comply with the statutory restrictions set out in SIRA. [General guidance](#) on the use of social media will continue to apply.
9. All material published online prior to 22 August will be regarded as part of the record and will remain accessible to the public.
10. Any exceptions to this guidance should be referred to Fiona Wilson, Head of News and Digital, (0131 24) 45086, or John Booth, Head of Marketing and Corporate Communications, (0131 24) 40162, who will consider individual cases and refer to the Permanent Secretary as necessary.

Note 7 – Consultations

1. Where the subject matter of a planned consultation is caught by the SIRA restrictions, it should not be launched between 22 August and 18 September.
2. If a consultation is ongoing on 22 August, it should continue as normal, although no public activity should be undertaken during the 28-day period that conflicts with the restrictions set out in SIRA. Officials may, however, continue to receive and analyse responses with a view to putting proposals to Ministers.

Note 8 – Public bodies

1. This guidance applies to the activities of national devolved public bodies and public bodies with both devolved and reserved functions between 22 August and 18 September.
2. Sponsor Directorates should ensure that staff and board members of public bodies are aware of the guidance and the statutory restrictions contained in SIRA. If in doubt, public bodies should always seek advice from their Scottish Government sponsor team, who will refer to Cabinet Secretariat, Public Bodies Unit and the Permanent Secretary, as necessary.
3. In addition, public bodies should avoid situations where any actions by their staff, or board members (acting in their capacity as board members), could reasonably be construed as politically controversial or partisan in terms of the independence referendum or which could be seen to conflict with the statutory restrictions.
4. Public bodies should avoid any actions by staff or board members (acting in their capacity as board members) which might be interpreted as meaning they are working with any organisation that has the ability to spend money as a campaign organisation (for whichever outcome) in the referendum.
5. Public bodies should refer to the advice on Government communications activities set out in Note 6 above. If in doubt, public bodies should always seek advice from their Scottish Government sponsor team. The Chief Executive of a public body, as accountable officer, should ensure that staff and board members are aware of their responsibilities and the relevant codes of conduct.

Staff of public bodies:

6. Staff of public bodies, like all public servants, are required to maintain political impartiality in the way in which they go about their public duties. There is no absolute prohibition on political activity for staff of public bodies, but public bodies need to be sure that, as a minimum, staff engaging in political activity avoid any comment on the business of their public body itself, bring any political involvement into their day-to-day work or engage in controversy relevant to the body's work. Codes of conduct for staff of public bodies provide further detail.

Board members:

7. The [Model Code of Conduct for Members of Devolved Public Bodies](#) provides guidance for board members of public bodies. Board members must not use resources provided by the public body, or any information to which they have access, for political purposes or any campaigning activities. The key principles of the Model Code, especially those in relation to integrity, honesty and openness, are given practical effect by the requirement for members to declare certain interests in proceedings of the public body.
8. Board members choosing to make a public position of a campaigning nature should be mindful that their view may be perceived as representing the views of the Board, even when the Board member is doing so as a private citizen or in another capacity. A Board member should therefore make it clear that the view expressed is his or her personal opinion and not that of the public body, to avoid any inference that he or she is speaking on behalf of the public body.

Note 9 – Use of government and other public sector property

1. Government property may not be used for campaigning purposes. You should, therefore, generally decline requests from political parties and campaigning groups to visit Government buildings for campaign purposes.
2. There are, however, limited circumstances in which SIRA permits the designated organisations (i.e. the two main campaigning groups) to hold public meetings in certain public buildings. This may include meeting rooms maintained by the Scottish Government or by other public bodies, but only in cases where the room in question would normally be let to external parties for public meetings.
3. In the case of NHS property, decisions are for the relevant NHS Board. If hospital visits are permitted, they should not disrupt services and the same facilities should be offered to all campaigns. Campaign meetings must not be permitted on NHS premises.
4. Decisions on the use of other public sector and related property must be taken by those legally responsible for the premises concerned (for example, local authorities in the case of schools). If those concerned consult Scottish Government officials, they should advise that there is no presumption against such visits but that they will be expected to treat the all parties and campaign groups in an even-handed way and to avoid any disruption to the delivery of public services.

Note 10 – Statistics and social research

1. Pre-announced statistical releases should be published as notified. The SIRA restrictions apply, however, to any commentary or explanation thereto – whether in the body of the release or in any accompanying commentary from any Government source.
2. There should be no *ad hoc* releases of statistics between 22 August and 18 September.
3. Updates to [Scotland Performs](#) that are based on pre-announced statistical releases should continue.
4. There should be no Social Research publications during this period.

Note on dealing with correspondence during the 28 day pre-referendum period

Unless intended for publication, letters sent from ministers or officials to individuals or named representatives of organisations do not fall within the restrictions imposed by the Scottish Independence Referendum Act 2013 ('SIRA restrictions'). Therefore the following approach should be taken:

- For letters which are responding to a specific request for information the reply may set out as fully as is required an explanation of SG policies or programmes, and may for example include references to the case for independence as set out in *Scotland's Future*. Ministerial responses should be drafted in the usual way with input from officials and Special Advisers as necessary.
- Letters which do not seek specific information may still receive a response from a minister or official with an explanation of Scottish Government policies or programmes, including references to *Scotland's Future*, but the terms of the response should be proportionate to the terms of the incoming letter.
- Where a minister wishes to write proactively to an individual he /she may do so setting out as fully as is required an explanation of SG policies or programmes, and may include references to the case for independence as set out in *Scotland's Future*. Ministerial letters of this type should be drafted in the usual way with input from officials and Special Advisers as necessary.
- Where a minister wishes to write proactively about issues raised by the referendum and intends to publish the letter advice will need to be obtained about compliance with restrictions imposed by the Scottish Independence Referendum Act 2013 ('SIRA restrictions').
- Where a minister or official intends to write a letter to more than one individual about issues raised by the referendum advice will need to be obtained about compliance with SIRA restrictions.

Guidance on the restrictions on government activity in the 28 days before the referendum on independence is available on [Saltire Referendum pages](#).

If necessary, further advice can be obtained from [Cabinet Secretariat](#).

Guidance for staff

Staff conduct in a personal capacity during the period running up to the referendum.

The purpose of this guidance is to clarify existing policies and guidance to ensure that during this time your behaviour continues to be in accordance with your obligations as a Civil Servant.

During the lead up to the referendum on an independent Scotland you need to think carefully about the appropriateness of how, where and when you express your personal opinion. This can include what you say on social media, at events, in conversation with others and displaying campaign material for either the 'Yes' or 'Better Together' campaigns.

The referendum on independence falls within the definition of “national political activity” for the purpose of the [Civil Service Management Code](#) which has specific rules including amongst other things:

- speaking in public on matters of national political controversy
- expressing views on such matters in letters to the Press, or in books, articles and leaflets – including online activity such as blogs and forums and social media sites.

What does this mean for you:

- All SCS, C-band and fast stream staff are **barred** from taking part in national political activity i.e. speaking in public or expressing their views on the referendum on independence including online activity such as blogs and forums and other social media sites.
- Elected trade union representatives may comment on Government policy when representing the legitimate interests of their members, but in doing so they must make it clear that they are expressing views as representatives of the union and not as civil servants.
- All other staff including those in Band A and B staff must seek permission to take part in such activity initially from their line manager and further advice can be sought from [HR Help](#). If permission is granted this is subject to the observance of the '**General Rules**' and the '**Code of Discretion**', as detailed below:

The General Rules are:

For the Civil Service to serve successive governments of different political complexions it is essential Cabinet Secretaries, Ministers and the public should have confidence that civil servants' personal views do not cut across the discharge of their

official duties. The intent of the rules governing political activities by civil servants is to allow you the greatest possible freedom to participate in public affairs without infringing these fundamental principles. The rules are concerned with political activities liable to give public expression to political views, rather than privately-held beliefs and opinions.

Code of Discretion

Where permission is granted, your political views should not constitute so strong or comprehensive a commitment to the beliefs of one political party as to inhibit, or appear to inhibit, loyal and effective service to Ministers of another party. You are therefore subject to the following code of discretion when engaging in political activities:

- you should bear in mind that you are a public servant working under the direction of Ministers forming the government of the day. While you are not debarred from advocating or criticising the policy of any political party, comment should be expressed in moderation, particularly in relation to matters for which Scottish Government Cabinet Secretaries and Ministers are responsible. Indeed, all comment should be avoided if the issue concerned is controversial. Personal attacks should also be avoided;
- you should take every care to avoid any embarrassment to Cabinet Secretaries, Ministers or the Scottish Government which could result, inadvertently or otherwise, from bringing yourself prominently to public notice, as a civil servant, in party political controversy;
- permission to participate in local political activities only is granted on condition that you act with moderation and discretion at all times particularly in matters affecting the Scottish Government, and take care not to involve yourself in matters of political controversy which are of a national rather than local significance.

If you have not been given permission to engage in political activities, you must retain at all times a proper reticence in matters of political controversy so that your impartiality is beyond question.

In general what does this mean for staff in Bands A & B and staff in Marine grades?

It is important to be aware that posting information or views about the referendum cannot be isolated from your working life. You may attract media interest in yourself as an individual, so you should proceed with care whether you are posting in an official, professional or personal capacity.

If you are using social media purely in a personal capacity, then you should make clear that this is the case and should consider carefully whether to identify yourself as an SG employee: generally, we would recommend that you don't.

We would prefer you didn't use your work email address to register on social networking sites that you are using for personal purposes. Although most (but not all) sites aim to protect your email address from public view, they don't always succeed.

If you are attending/participating in an event debating the referendum choices you should ensure you observe the General Rules and the Code of Discretion.

All staff should think carefully about displaying any campaign material and merchandise (either for or against independence) to ensure that your impartiality as Civil Servants cannot be brought into question . This does not prevent you from displaying such material in your own home for example, but you should not be displaying so on or in SG buildings, properties or car parks.

There are a number of policies and guidance which outline the behaviour expected of you as a Civil Servant in both your private and professional life. If you are in any doubt as to what you can and cannot do you should read and interpret the policies and guidance listed below to your specific situation. If you are in any doubt then speak to your line manager in the first instance and then HR Help. As a general rule if you have any doubt then it is better to err on the side of caution.

During this time you need to continue to ensure that your behaviour is in accordance with your obligations in the following policies and guidance :

- [Social Media Policy](#)
- [Political Activity Guidance](#)
- [Advice note for staff on approaching the referendum](#)
- [Civil Service Code](#)