



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

Alison Johnstone MSP
Presiding Officer
Chair, Scottish Parliamentary Corporate Body

20 June 2025

Dear Alison

Scottish Budget process in practice

The Finance and Public Administration (FPA) Committee yesterday published a [Report on the Scottish Budget process in practice](#), following a focussed inquiry into how the process has operated this parliamentary session. We gathered a range of evidence, including from the Scottish Parliament's subject committees, to inform our findings and recommendations for improvements for implementation in time for the start of Session 7.

As part of this inquiry, we heard compelling evidence that “enhancing the fiscal literacy of all MSPs would help to support more effective scrutiny of budgetary matters and potentially encourage a more mature wider debate around the spending and tax decisions taken by Government”. We therefore ask the SPCB to put in place a comprehensive fiscal literacy training programme through the induction of new MSPs elected at the 2026 Scottish Parliament elections, and through continuous development for all Members throughout the five-year cycle.

Our recommendation follows a conclusion from the [OECD in its March 2025 report](#) on the Scottish Fiscal Commission that the levels of fiscal literacy amongst MSPs should be strengthened, including through induction of new Members.

I would of course be happy to discuss this recommendation in more detail with you if it would be helpful.

Yours sincerely

Kenneth J Gibson MSP
Convener

Contact: Finance and Public Administration Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email fpa.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.