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Kenneth Gibson  
Convener  
Finance & Public Administration Committee  
The Scottish Parliament  
EDINBURGH

26 January 2026

Dear Convener,

On 13 January 2026, the Scottish Government published an unprecedented volume of fiscal information - including the Draft 2026-27 Scottish Budget, the Scottish Spending Review, the Draft Infrastructure Strategy and the Infrastructure Delivery Pipeline - alongside more than 20 additional detailed supporting publications.

By publishing this range of material, the Government's intention is to provide Parliament, stakeholders and the general public with a clear and stable understanding of Scotland's fiscal position. The choice to publish this volume of material is a deliberate commitment to enabling meaningful and rigorous scrutiny.

In the interest of continued transparency, I list a small number of minor amendments to the published versions of the Level 4 Workbook, Budget document, and Web-only annexes. These amendments do not alter policy intent and are intended to improve clarity and consistency:

- **Level 4 Workbook:**
  - total Justice figure comparing 2025-26 to 2026-27 corrected, going from 0.757 to 6.8%.
  - clarification of wording in Education tab, row 155 (Reform Programme), row 156 (Qualifications and Accreditation) and row 138 (Colleges – Infrastructure Investment). Text is also being updated to clarify PPP expenditure.
- **Budget document:**
  - 2024-25 Education outturn figure is corrected.
  - Revision to wording around Bus Franchising to ensure Regional Transport Partnerships are in scope for support alongside Local Authorities. Referring to these as Local Transport Authorities aligns with the Transport (Scotland) Act 2019, with both Local Authorities and Model 3 Regional Transport Partnerships having necessary powers to implement franchising.
- **Web-only Annexes** (Budget split by HMT aggregate and Outturn Comparison 2017-18 to 2024-25): small number of subtotalling errors have been corrected, and the outturn comparator annex amended to reflect prior year apportionment between Housing and Climate Action & Energy portfolios, following the portfolio reshuffle in 2025.

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I can also confirm that an errata will now be applied for any changes made to supporting publications, as well as the core Budget document, and these are available on the Scottish Government website.

I look forward to meeting with the Committee on Tuesday 27 January.

I have copied this letter to the Cabinet Secretary for Justice and Home Affairs, Cabinet Secretary for Education & Skills, Cabinet Secretary for Transport, and relevant committees for their portfolio interests, as well as the Minister for Parliamentary Business and Presiding Officer.

Yours sincerely,

**SHONA ROBISON**

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