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Kenneth Gibson MSP  
Convener  
Finance and Public Administration Committee  
By email

6 March 2026

Convener,

I am writing to alert the Finance and Public Administration Committee to a recent judgement from the UK Statistics Authority regarding the presentation of Local Government Finance figures in the Scottish Government's Budget for 2026-27. That judgement, in response to a query from Craig Hoy MSP, confirms that the Local Government Settlement increased by 2 per cent in real terms between the 2025-26 Budget and the 2026-27 Budget. The Authority's final judgement is publicly available at [Letter from Penny Young to Craig Hoy MSP – Scottish local government funding – UK Statistics Authority](#).

The data underpinning that comparison are outlined in Table 4.15 of the Scottish Budget 2026-27 and the same table has been presented in every budget since Draft Budget 2018-19 to provide a like with like comparison of the Local Government Settlement.

I understand that that table, along with Table 4.17, was added to the Scottish Budget document in direct response to a request from the then Finance and Constitution Committee to provide greater transparency on the totality of funding flowing from Scottish Government to Local Government as part of the budget process.

I welcome the judgement of the independent regulator and their acknowledgement of the improvements that we have made to the budget presentation in recent years to support a greater understanding of the budget.

I also note their recommendation that the Scottish Government build on those improvements by setting out its reasoning behind its presentation of the local government figures and

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comparisons in a more accessible manner and I would like to reassure you that my officials will ensure that this recommendation is delivered in full in the 2027-28 Budget.

Yours sincerely,

**SHONA ROBISON**

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