



The Scottish Parliament
Pàrlamaid na h-Alba

Clerk/Chief Executive

Kenneth Gibson
Convener
Finance and Public Administration Committee

By e mail

9 February 2026

Dear Kenneth

Committee's Report on the Scottish Budget 2026-27

I would like to thank you and Members of the Finance and Public Administration Committee for the Committee's Report on Budget Scrutiny and for constructive engagement throughout the scrutiny process.

I welcome the Committee's observations and recommendations as they relate to our budget proposal. We have carefully considered each of the relevant recommendations and comments and respond to them in turn below.

First, in terms of the recommendation at paragraph 252 related to Officeholders' budgets, we are happy to provide the suggested additional information in future SPCB budget bids. Officeholder budget bids are scrutinised on a line-by-line basis and challenged by the SPCB, which often results in savings being identified ahead of any request being formally rejected. In addition to details of funding requests that have been rejected by the SPCB, we will provide more detailed information on savings that were identified. We will consider carefully how this can best be presented to aid committee scrutiny.

At paragraph 254, the Committee requests that additional legislative responsibilities for Officeholders be itemised in future submissions, and that Officeholders' staff costs are broken down by employer and salary costs. We will ensure that this is done, as far as possible, for future submissions.

Within the Income section, at paragraph 258, the Committee notes that more could be done to enhance the value of the Parliament shop and increase turnover, noting the SPCB commitment to provide additional information in the SPCB Legacy Report. This will cover SPCB consideration of the review to boost profit margins and customer experience by stocking and promoting high margin and high demand Scottish Parliament branded and unique items and decrease running costs.

At paragraph 260, the Committee notes that it found the increased level of detail provided in the 2026-27 SPCB Budget Submission helpful and asks that this be maintained in future years, which is indeed our intention.

Finally, at paragraph 267 the Committee reiterates its support for the creation of a Medium-Term Financial Plan for Session 7 and states its request that this be published to support future scrutiny of SPCB budget bids. It remains our intention to publish the SPCB Medium-Term Financial Plan in Autumn 2026 as a key early priority once the Session 7 SPCB is in place.

Yours sincerely,

David McGill
Clerk/Chief Executive