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Finance and Public Administration Committee

Report on the Scottish Budget process in practice



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Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- (a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;
- (b) any report made by a committee setting out proposals concerning public revenue or expenditure;
- (c) Budget Bills; and
- (d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.
- (e) matters relating to the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



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Introduction

1. In early February 2025, the Committee agreed to undertake a short, focussed inquiry into how the Scottish budget process has worked in practice this parliamentary session, and to identify any improvements for implementation in time for the start of Session 7.
2. In doing so, we have drawn on our experience of overseeing four full Scottish budget cycles with a fifth currently underway. Our inquiry follows a similar continuous improvement approach to that taken in our focussed review of how well the Scottish Government's Medium-Term Financial Strategy (MTFS) delivers on its purpose ¹, which led to some additional content being included in the Strategy.
3. The Committee held an open call for views ² from 12 February to 26 March 2025. We also sought the views of other Scottish Parliamentary committees ³ on how the budget process operates from their perspective and if the support and guidance they receive could be enhanced. 36 submissions were received ⁴, including seven from committees. A summary of responses ⁵ was produced to support the inquiry.
4. We held five oral evidence sessions with a range of witnesses with knowledge and experience of the budget process during April and May 2025. Witnesses included fiscal institutions, academics, thinktanks and the Auditor General for Scotland, as well as groups representing local government, the college sector, trade unions, women, and human rights.
5. To inform our inquiry, the Committee asked the Scottish Parliament's Financial Scrutiny Unit to produce a briefing ⁶ setting out how key aspects of the budget process have operated this session, including when relevant documents were published and the time available for their scrutiny. The briefing highlights numerous delays to publishing strategic financial planning documents integral to supporting the budget process, including the MTFS, capital plans in the Infrastructure Investment Plan pipeline refresh, and the Scottish Budget itself. It is regrettable that these delays - not all of which are the consequence of the timing of UK fiscal events or elections - have impacted on the time available for parliamentary scrutiny of the Scottish Government's spending and taxation plans.
6. The Committee thanks those who provided evidence to this inquiry, which has helped shape the findings and recommendations in this report.

Background

7. The Scottish budget process is based on recommendations from the Budget Process Review Group (BPRG)⁷ published on 31 June 2017, including the following four core objectives—
 - to have greater influence on the formulation of the Scottish Government’s budget proposals,
 - to improve transparency and raise public understanding and awareness of the budget,
 - to respond effectively to new fiscal and wider policy challenges, and
 - to lead to better outputs and outcomes as measured against benchmarks and stated objectives.
8. To achieve these objectives, the BPRG recommended the following framework for the Scottish Parliament’s budget process—
 - **Full year approach:** a broader process in which committees have the flexibility to incorporate budget scrutiny including public engagement into their work prior to the publication of firm and detailed spending proposals,
 - **Continuous cycle:** scrutiny should be continuous with an emphasis on developing an understanding of the impact of budgetary decisions over a number of years including budgetary trends,
 - **Output/outcome focused:** scrutiny should also be evaluative with an emphasis on what budgets have achieved and aim to achieve over the long term, including scrutiny of equalities outcomes,
 - **Fiscal responsibility:** scrutiny should have a long-term outlook and focus more on prioritisation, addressing fiscal constraints and the impact of increasing demand for public services, and
 - **Interdependent:** scrutiny should focus more on the interdependent nature of many of the policies which the budget is seeking to deliver.
9. Many of the BPRG’s recommendations are implemented through the Budget Process Session 6 Agreement between the Scottish Government and the Finance and Public Administration Committee⁸, including:
 - Publication by the Scottish Government of an MTFs setting out its expectations and broad financial plans/projections for at least the next five years.
 - Publication of an annual fiscal framework outturn report by the Scottish Government, usually in September, to support parliamentary scrutiny of the operation of the fiscal framework, including reconciliations, the Scotland Reserve, and borrowing powers.
 - Committees publishing their pre-budget reports or letters at least six weeks

before the Scottish Budget is published.

- A presumption that the Scottish Government will carry out a spending review, linked to the equivalent UK spending review. It is first required to publish a framework document setting out the economic and political context, the criteria which will govern the assessment of budgets and the process and timetable for review. The Parliament's committees are then expected to undertake a constructive dialogue with Ministers, public bodies, and stakeholders following publication of this framework document, to influence the outcome of the spending review.
- Expectations about the timescales and consultation required regarding publication of the Scottish Budget and MTFs, and details of what each Stage of the Budget Bill should involve.

10. The Budget process timeline is visualised in the following chart, which sets out key publications and stages by calendar month.

Figure 1: Scottish Budget Process timeline

Infographic timeline showing the Scottish Budget Process by calendar month



Source: SPICe

11. The Committee produces annual guidance for other committees on the budget process, including a range of possible approaches they might take. The latest Budget Process 2026-27: Guidance for Committees⁹ was published on 13 June 2025.
12. The focus of the inquiry was to establish the extent to which the four core objectives of the budget process are being met, how key documents aimed at supporting the full-year budget process are being used, and where improvements might be made, including in supporting effective scrutiny.ⁱ It was not part of the inquiry remit to revisit the merits of a full-year approach of the budget process, or of its four core objectives.

ⁱ The full inquiry remit can be found on the inquiry web pages.

Transparency and awareness

Overview

13. One of the objectives of the Scottish budget process is to improve transparency and raise understanding and awareness of the budget. Improvements in transparency can lead to greater public awareness and accessibility of the Scottish Budget. The Committee this parliamentary session has pressed the Scottish Government to make improvements relating to the transparency of budgetary information and, as a result, it now publishes—
 - data by classification of functions of Government (COFOG) alongside the Scottish Budget, an internationally approved and consistent way of identifying spending under set definitions, for example, health, education, housing, economy, etc. This data provides committees with budget information by area of government rather than by Ministerial portfolios which often change at the start of, and at times also during, a parliamentary session,
 - a more detailed Guide with Spring and Autumn Budget Revisions, and
 - Scottish Budget data comparisons with actual spend the previous year.
14. The evidence we received as part of this inquiry broadly mirrors the Committee's previously stated views that while data is improving, greater progress is required. The Scottish Fiscal Commission (SFC) highlighted "some welcome improvements in the information published by the Scottish Government as part of the Budget which improves its transparency". It also suggested that further detail on open data and "accessible information that people can use to track, and in relation to elements of the climate change work, and public sector pay issues" would be helpful.¹⁰
15. The Auditor General for Scotland (AGS) also told the Committee that "the Scottish Government has made some progress in making the budget process more transparent over the last four years but is still failing to reach standards considered adequate by international best practice".¹¹ The Scottish Human Rights Commission (SHRC) clarified that the process is below the OECD average in transparency and public participation and that "the deficit is in the Scottish Government consultation and Government work with the general public on more participative discussions on the budget".¹²
16. Respondents such as Stop Climate Chaos argued that the BPRG objective on transparency has not been met "[...] because of both the short timescales (caused in part by the timing of the UK budget) and the political realities of the discussions between political parties that are necessarily "behind closed doors"". ¹³
17. Specific further improvements suggested by witnesses include—
 - More detailed information on pay, and workforce given this is significant and growing proportion of the budgetⁱⁱ
 - Greater transparency in decision-making, with the SHRC noting a disconnect

between key budget documents and decision-making processes and impact assessments being carried out after decisions are made “rather than being used as an analytical tool to inform decisions at an early stage”.¹⁴

- Lack of official figures on total Government investment in the voluntary sector. The Scottish Council for Voluntary Organisations (SCVO) noted that the Scottish Government instead uses SCVO figures, which it describes as “a significant gap in the Scottish Government’s understanding of funding flows to the sector”.¹⁵
 - Seven recommendations in the SFC’s August 2024 Statement of Data Needs¹⁶ “for the Scottish Government to improve the information published as part of the Budget, MTFs, Budget revisions and provisional and final outturn”. As noted above, more progress can be made on provision of open data and accessible information that people can use to track, and in relation to climate change and public sector pay issuesⁱⁱⁱ.
 - Accessibility could be improved if stakeholders were able to track the funding position of portfolios between years. Insufficient data is seen to jeopardise the ability to properly hold the Government to account for its budgetary decisions.¹⁷
 - The lack of relevant, objective and timely data, especially in relation to measuring outcomes, was highlighted along with limited public understanding of the budget process, which “would be enhanced if the Scottish Government itself became involved in participatory budgeting”^{iv}.
18. In addition, parliamentary committees told us that significant improvements to the level of data contained in the Scottish Budget is needed to support effective scrutiny. They highlighted difficulties when comparing spend year-on-year, a lack of disaggregated data, and the need for effective implementation of the net zero test across Scottish Government areas.
19. The Health, Social Care and Sport Committee also noted that the quality of Scottish Government responses to pre-budget scrutiny letters and reports tend to “be lacking in the level of detail required for effective scrutiny and rarely commit the Scottish Government to any new actions in response”. That Committee also expressed concern that the relevant Cabinet Secretary during evidence on budget scrutiny last year “gave eight separate assurances that he would follow-up in writing to address points that were considered by Members to be missing or unclear from Budget documents”.¹⁸
20. The Cabinet Secretary for Finance and Local Government told the Committee during evidence on 20 May that she is pleased there has been recognition of the progress made on transparency and that she is “[...] very keen to work with the

ii Fraser of Allander Institute (FAI), Professor David Bell and the Scottish Fiscal Commission.

iii Scottish Fiscal Commission.

iv Professor David Bell.

Committee further” on the issues identified through the inquiry. More specifically in response to calls for more data on public sector pay and workforce policy, she went on to say that the Fiscal Sustainability Delivery Plan (FSDP) will “have quite a sharp focus on workforce [...] and I am very open to looking at ways of being more transparent about those costs and budgeting for them”.¹⁹

21. **The Committee again welcomes the progress being made in relation to transparency of budgetary information and the Cabinet Secretary’s willingness to continue discussions on where further improvements can be made.**

22. **However, it is clear from the evidence we received that gaps in information still persist. In the first instance, the Committee asks the Scottish Government to consider and respond to each of the points raised by witnesses and parliamentary committees during this inquiry, as set out in paragraph 17 above. Further recommendations relating to data are set out later in this report.**

Consistency in presentation of figures

23. The Committee has in recent years continued to call for the inclusion of regular in-year transfers in the Scottish Budget document as well as consistency around the presentation of public private partnership (PPP) payments.
24. The issue of in-year transfers was also highlighted by a number of witnesses, including the SFC which stressed that “any spending which is known at the budget-setting stage to have to be transferred later on should be shown in the portfolio which will incur the spending from the outset”.²⁰ Similarly, the FAI called for such transfers to be baselined²¹, adding “ultimately, the practice of cross-portfolio transfers causes severe confusion”, while the AGS also said he is supportive of finding a better mechanism for this issue¹¹.
25. SPICe, in its initial reaction blog on the 2025-26 Scottish Budget, explained that baselining the 2025-26 budget on the position set out in the Autumn Budget Revision in October 2024, “while well-meaning to reflect the emergency budget review, [...] has had the effect of distorting some budget lines as portfolio budgets for 2025-26 have not been adjusted to reflect certain in-year transfers that are known to take place each year – for example there is an annual transfer from Health to Local Government for social care”. This, SPICe suggested, “has had the effect of making the increase in Health artificially high and the change in Local Government artificially low”.²²
26. When pressed on this issue during evidence, the Cabinet Secretary suggested that “there are sometimes good reasons why those in-year transfers happen in the way that they do”, as policy decisions can take place in one portfolio and delivery of the policy in another. However, she recognised that there may be a distinction to make

between those areas of spend that are “quite stable” and “more fluctuating policy and delivery areas”.¹⁹

27. The Cabinet Secretary went on to say that she would be happy to look at this issue along with more consistent presentation of PPP payments in the Budget, another issue previously raised by the Committee.¹⁹

28. The Committee repeats our request that regular transfers are baselined in the Scottish Budget, to allow a more sensible comparison between the latest budget position and the current in-year position from the Autumn Budget Revision. Given the Committee’s strength of feeling and that of key stakeholders, as noted above, we expect this issue to be resolved in the Scottish Budget 2026-27.

29. The Committee also remains unclear why Public Private Partnership payments appear in some portfolios in the Scottish Budget and not in others. We therefore seek clarification of the reasons for this inconsistent presentation and assurances that this will be rectified in future Budgets.

Finance Bill

30. The Committee received evidence from the Chartered Institute of Taxation (CIOT), the Institute of Chartered Accountants of Scotland (ICAS), and Stephen Kerr MSP, suggesting that introduction of a regular finance bill would improve transparency particularly around tax changes.⁴
31. ICAS explained “it is far easier to refer to a Finance Act or equivalent when researching legislative updates than it is to have to search through discrete legislative provisions and SSIs to ensure one has a correct and complete understanding of the current law in place”.²³ CIOT added that if “after introduction of a new devolved tax, anomalies, complexities or unintended consequences arise then an annual finance bill would provide a clear and transparent method to make necessary changes”.²⁴
32. While the Office for Budget Responsibility (OBR) did not comment on whether a finance bill is needed in Scotland, it told the Committee that this “is certainly an important feature of fiscal policymaking at the UK level that you have a fiscal event that brings together decisions on tax and spending and that those are taken in the round”.²⁵
33. The Scottish Government committed in Scotland’s Tax Strategy: Building on our Tax Principles published in December 2024 to “renew the consideration of the case for introducing changes to the legislative processes for the fully devolved taxes”.²⁶ In its submission to the inquiry, CIOT welcomed this commitment and said it awaits a “further update on what this may involve and its timeframe”.²⁴ The Scottish Government has committed to publishing an update on progress against Scotland’s

Tax Strategy in early 2026.

34. The Cabinet Secretary told the Committee she has “no objections in principle to a finance bill—it would just be a very different way of working”. She went on to say that “we should take the issue away and have further discussions about the implications not just for the Government but for the Parliament and parliamentary time [... and] we are happy to do that”.¹⁹

35. The Committee welcomes the Scottish Government’s commitment in Scotland’s Tax Strategy to “renew the consideration of the case for introducing changes to the legislative processes for the fully devolved taxes”.

36. In doing so, we urge the Scottish Government to carry out analysis of how finance bills work in practice in comparable jurisdictions to provide a more accurate comparison than with the UK. We look forward to receiving the outcomes of this analysis alongside the update on progress against the Tax Strategy in early 2026.

Awareness and understanding of the budget process

Public

37. Fiscal literacy is described as the ability to understand how government finances, including taxation and spending, impact the economy and individuals' lives. Witnesses told the Committee that education and accessibility are key to improving fiscal literacy and public understanding of budgetary issues.
38. The Committee heard from both the OBR and SFC about the efforts they are making in this area. The OBR has developed the content of key documents “with the aim of enhancing understanding of our forecasts, their accuracy, and their effects on the Scottish Budget”. It is also currently expanding its website “to include a detailed explanation on devolved funding and the role the OBR plays in the Scottish Budget process, to increase transparency in relation to our involvement”. However, in response to a question about awareness of the public, the OBR went on to say that “it would probably be a misuse of resources for an organisation such as the OBR to invest lots of time in trying to directly communicate with many different parts of the public with different levels of understanding”.²⁵
39. Adopting a similar approach, the SFC also seeks to make its publications and the wider budget process more accessible, including producing explainers, summaries and infographics, and timelines of when it expects information from the Scottish Government to compile its Forecasts. The SFC went on to say that “I think that we accept that there has not been as much [public] engagement as we would like there to have been, ideally,” adding “perhaps it is an excuse, but I would argue that the

- complicatedness is one of the reasons for that”.¹⁰
40. The FAI said it “tries to be a bit of a bridge between the technical stuff—such as the stuff that the OBR and the SFC produce—and the broader interest”.²⁵ Professor Bell noted that the OBR and SFC have “done their bit” and that, with its ‘Your Scotland, Your Finances’ budget document, the Scottish Government has also tried to improve accessibility and understanding. However, “once a member of the general public gets on to block grant adjustments, that usually stretches their financial literacy background”.²⁵
 41. The complexity of the Fiscal Framework, block grant adjustments and the budget process were also highlighted by other witnesses as a potential barrier to awareness and understanding, and that efforts should be taken to overcome these barriers^v. Indeed, we heard from the SHRC that “if budget documents are technical, dense and hard to follow, it is no surprise if you do not get engagement from the public”, adding “that is not a reason to give up, but it is a reason to do better”.¹²
 42. Asked whether publishing more and more data could risk making the budget process less transparent and more complex for the public, the OBR said its “experience has been that, although there can be pitfalls, transparency has led to a better debate, not more misinformation”.²⁵
 43. Professor Bell argued that “if a member of the public does not have the basics of financial literacy, they would struggle with any of the documents that we are talking about” and said that there was therefore a “very strong case” for financial literacy to be part of the curriculum.²⁵ Others also highlighted that understanding and awareness of financial issues needs to start in schools
 44. The Cabinet Secretary said she thinks Parliament and Government can do more to engage the public in “understanding where the finances go, [and] that was one of the live areas in the tax advisory group’s discussions”. She went on to highlight research demonstrating a low understanding of the tax system in Scotland and the UK. The Scottish Government has commissioned external research on international best practice in tax communications which “has helped to inform us on such topics as tax literacy” which she highlighted is important for compliance. The research was due to be published at the end of May 2025, and a Tax Conference involving experts, and the public is also planned for autumn.¹⁹
 45. The Cabinet Secretary also noted the importance of young people being financially literate, not least so they have the tools and knowledge to protect them from “vulnerability in the digital world”. She said she would be happy to look in more detail at a Bank of England pilot project aimed at increasing the uptake of economics as a subject in schools²⁷, which was highlighted by Committee Members. She added “if something is working elsewhere, I would be keen to look at it, so I will follow that up”.¹⁹

^v Fraser of Allander Institute and Auditor General for Scotland.

46. **The Committee seeks clarification from the Scottish Government regarding the status of financial education in schools, given this can provide a basis for wider interest and understanding in future years. We also request an update from the Cabinet Secretary regarding the outcomes of her consideration of the Bank of England pilot project aimed at improving the numbers of those studying economics in schools.**

47. **The Committee notes that the Scottish Government’s commissioned external research on international best practice in tax communications which was due to be published at the end of May 2025, has not yet appeared on the Scottish Government’s website. We therefore seek an update on when this will become available.**

48. **More broadly, the Committee welcomes the efforts of organisations such as the Office for Budget Responsibility, the Scottish Fiscal Commission and the Fraser of Allander Institute, in enhancing the accessibility of complex budgetary information. We ask the Scottish Government to consider how it can build on Your Scotland, Your Finances to enhance the awareness and understanding of the Scottish Budget and how it affects individuals.**

Members of the Scottish Parliament

49. The Committee heard from some witnesses that fiscal literacy should also be encouraged amongst all Members of the Scottish Parliament (MSPs), rather than it being mostly concentrated within the FPA Committee. The AGS, the FAI and Professor Bell all pointed to the induction arrangements for new MSPs at the start of the session as an important opportunity to improve the fiscal literacy of all Members and the wider Parliament.

50. It was also noted that there are some issues on which the Parliament “needs to mature”, including on using the Scotland Reserve, such as when there are large reconciliations ahead in relation to income tax. The FAI explained that could be the case looking ahead to December 2026, however, “the Government would find that hard to do, because it would get politically clobbered for it”.²⁵

51. The FAI further highlighted “there is also another quite unhelpful discussion around underspends and the understanding of what ‘underspend’ actually means, how easily the Government could spend particular money and the fact that it will always undershoot a little because it has to be under and cannot be over”. The Parliament as a whole maturing about these types of issues, the FAI argued, “would allow the Government to perhaps make more mature fiscal decisions”.²⁵

52. As noted earlier in this report, the Committee produces annual Guidance for Committees on the Budget Process, which provides a summary of key issues, including relevant documents that can be drawn on, and different approaches they

can take in their pre-budget scrutiny. Evidence from Committees suggests they are broadly content with the Guidance in its current form. For example, the Health, Social Care and Sport Committee welcomed the Guidance, “particularly in terms of the overarching themes it identifies and suggested approaches to budget scrutiny”. It went on to say that “the guidance already provides sufficient flexibility to enable committees to focus on areas that are most relevant to their remit, while also giving helpful wider strategic context to set the scene for any pre-budget scrutiny”.¹⁸

53. We also heard from the Social Justice and Social Security Committee that, while the Guidance “acknowledges that it is not possible for committees to undertake detailed budget scrutiny of every area within their remits, it would be helpful if there was oversight of the areas being scrutinised by individual committees to determine whether any key budget areas have been or will be missed during the pre-budget scrutiny process”.²⁸ SPICe currently undertakes analysis of the topics being considered by Committees as part of annual pre-budget scrutiny, including where themes and witnesses may overlap.
54. It was also suggested by the Scottish Women’s Budget Group that subject committees should include financial scrutiny as part of their consideration of policy issues, “[...] then you start to widen out who talks about money” across Parliament. This is an issue that the Committee continues to promote to other committees as part of our annual Guidance, given their busy workloads and as part of a full year budget approach.¹²

55. The Committee agrees with witnesses 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.

56. We therefore intend to write to the Scottish Parliamentary Corporate Body to ask that a comprehensive fiscal literacy training programme be put in place 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.

57. The Committee welcomes the positive evidence received about the Guidance for Committees on the Budget Process and therefore makes no recommendations for substantive changes. We will of course continue to update the Guidance annually and to keep it under review to ensure it remains responsive to Committees’ needs.

Responding to new fiscal and wider policy challenges

Fiscal Framework

58. The BPRG recommended that this Committee's reports on the Scottish Budget "should be on the wider picture of revenue and expenditure and whether they are appropriately balanced, [...and] would include scrutiny of the operation of the Fiscal Framework, the new tax and borrowing powers and in-year budget revisions".⁷ This suggested approach has been followed by this Committee and our predecessor.
59. Given the limited and closed review of the Fiscal Framework which took place in 2023, the Cabinet Secretary was asked during budget 2025-26 scrutiny if she is aware of any appetite within the UK Government for a wider review of the Fiscal Framework which could consider issues such as adjustments based on relative growth with the rest of the UK. Responding, the Cabinet Secretary said, "we absolutely want there to be a more ambitious review of the Fiscal Framework, but despite our communication with the Treasury being better, I do not get the sense that it is keen to have a fundamental look at the Framework". She said she would continue to pursue the issue.²⁹
60. The Committee has heard specific evidence questioning the adequacy of resource borrowing limits for forecast error as currently set out in the Fiscal Framework. This issue was most recently discussed by the Committee and the SFC on 10 June, following forecasts of negative reconciliations of over £800m.

61. **The Committee restates our view that there would be merit in carrying out a wider review of how the Fiscal Framework is operating, including how adjustments based on relative growth with the rest of the UK impact on income tax revenues in Scotland.**

Overall lack of strategic approach

62. The overarching theme of evidence arising under the objective of responding to new fiscal and wider policy concerns was issues relating to the Scottish Government's focus in recent years on immediate challenges rather than taking a more strategic approach to financial planning. The Committee shares this view and in our latest report on the Scottish Budget 2025-26 we stated—

” “One area where the Committee has repeatedly expressed concerns is the extended delays in publishing key strategic financial documents. We consider this to be indicative of a wider problem where vital medium- and longer-term financial planning within the Scottish Government is lacking.”³⁰

63. As noted above, the BPRG introduced a number of new documents and

expectations around the budget process which are implemented through the Budget Process Session 6 Agreement. This includes a requirement for the Scottish Government to publish an MTFs annually, normally at least four weeks before summer recess, and the Scottish Budget no more than three working weeks after the publication of the UK Autumn Budget and normally before Christmas recess. The Scottish Government “should consult with” the Committee on the timing of the Scottish Budget and if it cannot meet the deadline for the MTFs.⁸

64. Under the Agreement, there is a presumption that the Scottish Government will carry out a Spending Review, linked to the equivalent UK Spending Review, and that it will first publish a framework document. The Scottish Government is expected to provide a written explanation to the Committee if it plans to diverge from alignment with the UK Spending Review.⁸ As noted earlier in the report, the Scottish Government this year is also producing its first Fiscal Sustainability Delivery Plan (FSDP).
65. As part of this inquiry, the Committee has sought to establish how effectively these key Scottish Government’s publications help support the Scottish Government to take a more strategic approach to financial planning.
66. In our letter to the Cabinet Secretary of 14 May 2025, the Committee said in response to a delay in publishing the 2025 MTFs that it “is deeply regrettable that despite the Committee repeatedly reporting our concerns and growing frustration since early into this Parliamentary session that this wider problem continues”.³¹

Scottish Budget and related forecasts

67. The transparency section of this report sets out specific improvements that can be made to the level of data provided in the Budget. This section focuses on publication and timing issues raised in evidence.
68. According to a SPICe briefing commissioned by the Committee to support this inquiry published in April 2025, in the seven years since the full year budget process has been in operation the Scottish Budget has been delayed on three occasions in 2019, 2020 and 2023. SPICe highlighted that this truncated the time available for Parliamentary scrutiny of Government spending plans.⁶
69. In our report published in January 2025, the Committee said it appreciated the opportunity for early discussions with the Scottish Government in relation to the overall timetable for publication and scrutiny of the Scottish Budget 2025-26. It further stated, “given the UK Government’s commitment to holding one autumn fiscal event each year, we ask that a similar engagement approach is taken in future years with a view to enabling any additional time to be shared between the Scottish Government and SFC for developing budgetary proposals and forecasts, and for Parliamentary scrutiny”.³⁰
70. The Committee explored with the SFC and OBR during this inquiry the timing of the Scottish Budget and related forecasts. The SFC highlighted that the Budget Process Agreement requirement that the Scottish Budget will normally be published no more than three working weeks after the publication of the UK Autumn Budget,

provides “very little time for the development of forecasts and the Scottish Government to consider policy decisions”. The SFC explained that three weeks “is definitely too short” and that “four to five weeks is optimal”, adding the caveat that while the length of time is important, “it is the effectiveness of the engagement in that period that is really important”. The SFC also however noted that the period between OBR and SFC forecasts should remain close “as the numbers align much better”.¹⁰

71. The OBR told us that the timing of its forecasts is not within its gift, but said “it is hard to think of an ideal sequence [...] for example, doing our forecasts simultaneously with the SFC’s forecasts would carry a raft of challenges, which the current sequencing gets around by building one forecast on the back of the other”. The OBR further highlighted work it carries out with the SFC to explain to each other and the public why the forecasts may differ, along with differences in modelling approaches and judgements applied.²⁵
72. In proposing timelines for publication of previous Scottish Budgets, the Scottish Government has also expressed concerns about the three-week period. In her letter to the Committee dated 14 September 2023, the Cabinet Secretary explained that “the complexity and risks now embedded in developing the Scottish Budget and its forecasts are such that I consider that a three week period is an insufficient gap between the publication of the UK Government’s Autumn Statement and the Scottish Budget”.³²

73. The Committee recognises the challenges in striking a balance between ensuring the Scottish Government and Scottish Fiscal Commission (SFC) have the time needed to develop spending and tax decisions and related forecasts and protecting sufficient time for the Scottish Parliament to scrutinise them. We also note the SFC’s view that it is not only the length of time that matters; engagement with the Scottish Government on its policy choices must also be effective whatever the time available.

74. The Committee is therefore happy to engage further with the Scottish Government and the SFC to explore whether an optimal time can be secured for both budget formulation and scrutiny. In the meantime, we ask that the Scottish Government builds on the early engagement approach it adopted with the Committee for the 2025-26 Scottish Budget in future years, and that it adheres to the deadlines for providing the data to the SFC needed to inform development of its forecasts.

75. Some witnesses suggested to the Committee that a pre-budget statement should be incorporated into the Scottish budget process to better support the Parliament’s pre-budget scrutiny. Pre-budget statements are recommended by the International Budget Partnership as a way of improving fiscal transparency, influence and engagement. The SHRC explained during evidence that this statement “should set out the general fiscal situation, the general trends of where we think it is going, and what might be coming up in the budget”, adding that this would “allow discussion to focus on what might be happening rather than what has probably already been

decided”.¹²

76. The Scottish Women’s Budget Group also favours a pre-budget statement, as an “exercise for the Government to disclose where we have come from, where we are at the moment and where we need to go to achieve objectives”.¹²

77. Asked whether there would be value in adding a pre-budget statement to the budget process, the Cabinet Secretary said she was unclear what this type of statement would contain. She went on to say that “it would have to be fairly general in nature, otherwise we would, in essence, be doing the same thing twice and I am not sure that that would be the best use of time”.¹⁹

78. The Committee remains to be convinced that a pre-budget statement is required at this stage. Instead, we make recommendations in this report which aim to ensure the existing budget process better supports fiscal transparency, influence and engagement, the three areas that such a statement is intended to improve.

79. The Committee explored with the SFC a recommendation from the OECD’s second review of the SFC published in March 2025, that it broaden and deepen its spending analysis beyond social security to encompass a wider range of budget areas and help inform political debate. The SFC responded, “that is a natural place to explore moving to, but it is really for the Government to set out its intentions”.¹⁰

80. The OBR also advised that its own scrutiny and publication of the Treasury’s departmental spending had led to improvements in forecast accuracy and an improvement in transparency [...] of the pressures on departmental spending, as well as risks”.²⁵

81. The Committee agrees with the recommendation of the OECD that the Scottish Fiscal Commission should broaden and deepen its spending analysis beyond social security to encompass a wider range of budget areas and help inform political debate.

82. We therefore urge the Scottish Government to discuss with the SFC how this recommendation can be implemented in time for the next Parliamentary session in May 2026. We also seek an initial update on this work by the end of September 2025.

Medium-Term Financial Strategy (MTFS)

83. The April 2025 SPICe briefing highlights that, in the seven years since the full year budget process has operated, there have been two occasions (2020 and 2021) when the MTFS was not published in May and one occasion (2024) when it was not published at all. This year, the MTFS was originally expected to be published on 29

May 2025, but has now been delayed until 25 June³³, on the second last sitting day before the summer recess. In our letter to the Cabinet Secretary dated 14 May we set out our disappointment and significant concerns regarding this decision and a lack of meaningful consultation. We further asked for clarification of the steps that the Scottish Government will take in future to avoid such a situation occurring again.

84. During evidence, the Cabinet Secretary explained that the delay in publishing the 2025 MTFS is a consequence of limited engagement with HM Treasury prior to publication of the UK Spending Review on 11 June, and therefore a lack of clarity on spending priorities across Whitehall.¹⁹
85. Asked whether the 14-day period after the UK Spending Review is sufficient to turnaround the 2025 MTFS, the Cabinet Secretary accepted that “it is a challenge [but the teams] stand ready, once they have the financial envelopes, to rapidly run the numbers through to make sure that we can produce that information for 25 June”. She added that she chose not to opt for September “given the Committee’s strong views” on publication delays and said she is also “keen to get that information out”.¹⁹
86. The Committee explored with witnesses the extent to which the MTFS supports a more strategic approach to the Scottish Government’s financial planning, given our ongoing concerns regarding a tendency for short-termism. There was consensus from those we heard from that the introduction of an MTFS into the budget process was a positive and welcome step. For example, Audit Scotland indicated that the “MTFS is an important component of a whole cycle approach to the budget”³⁴, while CIOT stated that “the benefits of the MTFS are clear, it provides clear direction of travel [...]”²⁴. The SFC further emphasised that the MTFS is intended to encourage budget planning over multiple years.²⁰
87. However, witnesses said they are not convinced that the MTFS includes the level of detail required for it to support a more strategic approach to financial planning by Government, or to properly inform Parliamentary committees’ pre-budget scrutiny. For example, we heard from the SFC that “it is good to have such a strategy, but the question is whether it is actually changing decisions”.¹⁰ The Scottish Women’s Budget Group further suggested that “while the [MTFS] has provided a sense of direction in Scotland’s financial planning this has often been short lived”, adding that the emergency in-year changes to the budget “would suggest that the MTFS and/or other fiscal tools are not currently supporting the Scottish Government’s fiscal planning to the extent that they should”.¹²
88. Significant concerns were also raised that no MTFS was published in 2024, which the Scottish Government said was due to a change in First Minister followed by a UK general election. The last MTFS was therefore published in May 2023. We heard from the AGS that the 2023 MTFS set out an overarching approach to fiscal balance, but the detail and medium-term plans to support this were missing, adding that the MTFS “done properly can be an incredibly helpful and powerful tool to support committees’ programmes of work and scrutiny of Government”.¹¹
89. Scottish Borders Council made a similar point stating that “the effectiveness of the MTFS is limited by a lack of clarity on how medium and long-term financial pressures will be managed in practice”. It added that “while the MTFS is effective in

outlining the financial picture for the years ahead, it is less clear on the steps needed to reach this end, which limits its effectiveness as a route-map for public sector partners, including local government”.³⁵ The FAI submission further noted that the MTFFS appears to have—

” “the trappings of a strategic document but lacks a lot of detail that would be required for it to be useful on how the spending projections are arrived at, and therefore it is impossible to scrutinise the priority of each and how realistic they are.”²¹

90. The FAI expanded on this during evidence, stating that “[...] the MTFFS seemed to be a sort of tool of expectation management that the Government used in order to say things are tight and that we are not going to have a lot of wiggle room”, adding that “the MTFFS has been used as quite a political document in that way”.²⁵ Further, we heard from Professor Bell that he regrets the absence of a medium- to long-term view.²⁵
91. COSLA told us that this approach to medium-term planning is a challenge from a local government perspective¹², while the STUC put “much of the blame” for this with the previous UK Government “whose fiscal policy was characterised by short-term budget decisions, a lack of spending reviews, and general contempt for the Scottish Parliament”.¹² The AGS argued at the time that the MTFFS should be published at the earliest opportunity¹¹, while the Institute for Fiscal Studies is on record saying that the document should be published after the UK Spending Review.
92. Some witnesses were asked about the value of medium-term financial forecasts and plans particularly given the volatility arising from external events. The OBR confirmed that, despite such uncertainties, Governments need to plan over the medium-term, highlighting that businesses and households also need that information, as well as markets.²⁵ We further heard that in times of uncertainty, considering how to deal with that additional risk in relation to budgeting “should be a priority”^{vi}.
93. This view was shared by the FAI, who suggested that there will always be unexpected events, but that Government should “understand where risks might materialise and mitigate these where possible, because that is all part of being a responsible Government and managing the finances”.²⁵ The AGS further highlighted that many of Audit Scotland’s reports argue the Scottish Government needs to improve its medium-term financial planning and fiscal sustainability in an uncertain world.¹¹
94. A consistent theme throughout the Committee’s budget scrutiny this session has been the need for multiyear funding to provide certainty for local government, public bodies and the voluntary sector. This inquiry was no different. We heard from the Cabinet Secretary that the UK Government’s decision to hold regular spending reviews “would enable me to discuss the potential for multiyear settlements with local government or other parts of the public sector that have difficulty with year-to-

vi Professor David Bell.

year budgeting”.¹⁹

95. A recommendation from the SFC’s written submission that the MTFS is updated in December in the run-up to the Scottish Parliament elections was explored further in evidence. The SFC explained that this would inform the debate about the election, setting out at a high-level the overall trends for public spending and funding beyond the financial year.²⁰

96. **The Committee shares the view of the Auditor General for Scotland that “done properly [the Medium-Term Financial Strategy (MTFS)] can be an incredibly helpful and powerful tool to support committees’ programmes of work and scrutiny of Government”. We also believe that in setting out a five-year view, the MTFS should help support the Scottish Government to develop a strategic approach to financial planning. However, in its current form, the MTFS performs neither of those roles effectively.**

97. **The MTFS should therefore not only include the challenges and pressures the country faces over the next five years; it must also set out:**

- **how spending projections have been arrived at,**
- **how medium- and longer-term financial pressures will be managed in practice,**
- **the Scottish Government’s understanding of the risks that may materialise, and**
- **how these risks can be mitigated.**

98. **The inclusion of this level of detail is particularly important in these increasingly uncertain times and should help to limit the need for emergency budget controls in-year. We further urge the Scottish Government to minimise the political narrative included in the MTFS, which is unnecessary and distracts from the important issues ahead.**

99. **It is not acceptable for the Scottish Government to wait over two years before bringing forward a medium-term outlook. It is crucial that the MTFS is published on an annual basis from now on and we therefore ask again for clarification of the steps it will take to avoid further delays in future. We also expect meaningful consultation on the timeline for publishing future MTFS.**

100. **The Committee asks the Scottish Government to consider the merits of publishing an MTFS in December before the election in 2026, which the SFC**

suggests “would inform the debate about the election, setting out at a high-level the overall trends for public spending and funding beyond the financial year”.

101. **We also expect an MTFS to be published at the earliest opportunity after each Scottish Parliamentary election, ideally in time to inform committees’ pre-budget scrutiny.**

Fiscal Sustainability Delivery Plan (FSDP)

102. Witnesses told the Committee they are unclear what the purpose of the new FSDP is, why an additional document is needed, and where it fits into the budget process. The FAI suggested that the Scottish Government committed to producing the FSDP in response to the SFC’s fiscal sustainability reports and the parliamentary debate on fiscal sustainability in October 2024, but that it is also partly due to the MTFS not including the level of information that was envisaged by the BPRG.²⁵
103. Some witnesses told us what information they would like to see included in the FSDP. The SFC said “there must be something that appreciates the scale of some of the long-term fiscal issues that we have highlighted and, crucially, it must link that back to today [and] specifically what the Government is going to do next”.¹⁰ We also heard from the AGS that the FSDP should be fully transparent about the scale of the risks to the affordability of public services and options for how the Scottish Government can manage them. He went on to say that he “will not judge it until I see it” but is keen to see a ‘sense of alignment’ between this and other Government strategies.¹¹
104. More broadly, the SFC said “it is really good that the Government is setting out the plan, because the Committee has pushed very hard to get the Government to talk much more about fiscal sustainability”.¹⁰
105. The Cabinet Secretary explained during evidence that “the aim of the Fiscal Sustainability Delivery Plan is to bring all the component parts across Government into one place, where we will set out actions and the pillars of the plan so that the Parliament, the committee and external stakeholders can see it all and track its delivery”. She went on to say that the plan will be linked to the MTFS, “but it will focus on the how and the what, and we will be able to put some timeframes against the delivery of the actions that we need to take”. The plan will follow the same five-year timespan as the MTFS.¹⁰

106. **The Committee shares the view of witnesses that it is unclear why this additional document is required. We recently launched our pre-budget 2026-27 scrutiny on Responding to Long-Term Fiscal Pressures and look forward to examining the first Fiscal Sustainability Delivery Plan as part of**

this work.

107. **Given that the Plan will look at the next five years only, we ask that the Scottish Government produces a detailed response to the significant challenges projected in the next 50 years, as highlighted by the Scottish Fiscal Commission in its latest Fiscal Sustainability Report. This should be published in time to inform the annual Parliamentary debate on fiscal sustainability in the autumn of 2025.**

108. **The Committee requests that the Scottish Government provides an update on how it will demonstrate that all its financial documents are properly aligned as a suite of documents. We also seek an update on the current exercise being carried out across Government portfolios to identify the number of ‘live’ strategies, to provide a baseline for numbers to be monitored and reduced wherever possible, which we requested be completed by the end of June 2025.**

Scottish Spending Review

109. The Committee heard during evidence of the urgent need for a Scottish Spending Review, given there has only been one, and for resource funding only, in this Parliamentary session. The SFC told us that “ideally, we would do a comprehensive spending review now and again—it is not something that should be done every single year but at key points in time—and we would build on it with regular adjustments”. It further noted that “this is how budgets should be managed” and that “there is a balance to be struck between providing really specific detail—which [...] is really quite difficult to see over a five-year period and providing very high-level figures”, noting “it is somewhere in the middle”.¹⁰
110. In the Committee’s report on the Scottish Budget 2025-26, we repeated a request made in our pre-budget 2025-26 report that the Scottish Government considers taking a ‘zero based budgeting approach’, learning lessons from countries such as Estonia.³⁰ In her response of 13 February 2025, the Cabinet Secretary said that she had instructed officials to begin planning for a Scottish Spending Review [... and that,] as part of the planning process, my officials will consider the potential to pilot a ‘zero-based budgeting approach’ and how it might be used in a Scottish Government context”.³⁶
111. Witnesses to this inquiry were asked whether Scotland could benefit from a zero-based budgeting approach given the experience of other countries, including in the UK where the model has been used for the latest Spending Review. Professor Bell responded: “I think so, it is an opportunity to bring into greater focus the long-term or medium-term objectives” and “it would be useful to try to go through such an exercise perhaps to streamline the activities of Government or to make them more

effective, or a combination of both”.²⁵ The FAI agreed, adding “it is obviously good to think about taking a zero-based budgeting spending review – not regularly, but certainly every decade or so”.²⁵

112. The Cabinet Secretary was therefore asked whether the Scottish Government would consider introducing zero-based budgeting, not necessarily annually but every few years, to ensure value for money and identify efficiencies. She responded that “it is something that we should not discount” but expressed some concern about the challenges of ‘starting with a blank sheet of paper’ when there is little room for manoeuvre on large sums of spend and essential services need to continue to be delivered.¹⁹
113. Pressed on the issue again, the Cabinet Secretary said that “the spending review might provide an opportunity to look a bit more broadly at the current position and also into the future around whether, for example, digital investment could help with reform and transformation”.¹⁹

114. The Committee is supportive of the Scottish Government carrying out a Scottish Spending Review at this time and of publishing the outcomes in December 2025 alongside the Scottish Budget 2026-27. We urge the Scottish Government to commit to this timetable as soon as possible.

115. We also seek assurances that Scottish Spending Reviews will be undertaken with increased regularity in future, following each UK Spending Review.

116. The Committee notes the Scottish Government’s response to our Scottish Budget 2025-26 Report that officials will consider “the potential to pilot a ‘zero-based budgeting approach’ as part of the Scottish Spending Review”. We therefore seek an update on the Scottish Government’s consideration and trust that this pilot will be carried out as part of the Review.

SFC’s Fiscal Update

117. The SFC last year produced a Fiscal Update in late August given the lack of MTFs and significant developments that had occurred, including three consecutive emergency spending reviews in-year with money being reallocated to fund the large public sector pay bill. In written evidence, the SFC said that the document “was judged to be a useful snapshot as the Scottish Parliament began its annual process of Budget scrutiny so we plan to publish the Fiscal Update again in August 2025”.²⁰
118. The SFC explained that it plans to make this a regular publication, to “set up the Committee to think about some of the issues that it needs to explore in the run-up to the budget”, and to make sure the SFC can communicate “most effectively and

highlight the key elements at key points in time”. Spreading its publications more evenly across the year also, we heard, helps the organisation in managing its resources effectively.²⁰

119. The Committee welcomes the Scottish Fiscal Commission’s proactivity in committing to publish a Fiscal Update on a regular basis. We consider this document to be useful in providing more up to date context and data to inform pre-budget evidence sessions in September and October.

120. Nevertheless, we consider that it should be at the discretion of the SFC when to publish the document based on need and usefulness rather than formalising it as a set requirement in the Budget Process Agreement.

Futures Committee

121. In addition to suggesting that subject committees could split their budget scrutiny into looking at short- and longer-term issues, Professor Bell highlighted that the Finnish model, which has a Parliamentary Committee of the Future required to produce a Report of the Future, is worthy of further consideration as a way of bringing more of a spotlight on longer-term issues.²⁵

122. He explained that a dedicated committee of this nature can consider, report on, and hold the Government to account on the significant longer-term issues that are facing the country. In Scotland that might include demography, AI and net zero, “which do not seem to feed through in a meaningful sense into the budget or a longer-term view on where our finances are going”.²⁵

123. The FAI indicated “that certainly seems like a sensible approach, because it makes space to think separately about the longer-term issues.”²⁵

124. Given the limitations around the Scottish Government’s strategic financial planning this session along with the long-term fiscal pressures facing Scotland, we are attracted to the idea of a Committee for the Future. We therefore plan to explore the issue further as part of pre-budget 2026-27 scrutiny on Responding to Longer-Term Fiscal Pressures.

Influencing the Scottish Budget

Overview

125. Prior to implementation of the BPRG’s recommendations in 2018, budget scrutiny typically began only after the draft budget document was published in September. The BPRG recognised that parliamentary influence on the formulation of the budget was limited under that process as the draft budget document contained what was seen as “firm and detailed spending proposals”.⁷
126. As noted earlier in this report, the current process enables other committees to take a full year approach. In practice, while many committees do carry out financial scrutiny on policy issues they consider throughout the year, most hold specific oral evidence sessions around September and October time each year. Based on the evidence gathered, committees then write to the relevant Cabinet Secretary or Minister at least six weeks prior to the publication of the Scottish Budget, outlining the portfolio spending priorities that they would like to see included in the Scottish Budget.
127. The Scottish Budget, ordinarily published in December each year, should “include a summary of how the submissions from the Parliament’s committees have influenced the formulation of the Budget”. Ministers are thereafter required to provide a more detailed written response to individual committees within five sitting days after the Budget is published. It is for each committee to decide whether to then hear oral evidence from their respective Minister on their response.⁸
128. Under the Scottish Parliament’s Standing Orders (Rule 5.8), the Parliamentary Bureau is required to schedule time for committee pre-budget reports and Government responses to be debated.³⁷

What is needed for the influencing process to be effective in practice

129. A number of consistent issues emerged from our inquiry as being essential for an open and inclusive influencing process for the Scottish Budget, as follows—
- Effective engagement: committees and stakeholders should be able to provide their views and there needs to be a desire from the Scottish Government to engage effectively with them.
 - Good quality and timely data: committees and stakeholders cannot provide informed views on the budget unless the Government publishes good quality data that they can find and understand.
 - Outcome-based scrutiny: committees and stakeholders need to understand what outcomes the Scottish Government wants to achieve with its spending decisions.

- Openness to being influenced: for committees and stakeholders to be able to influence the budget the Scottish Government must be open to taking different views into account.

130. These issues are explored in more depth in the following sections of the report.

Effective engagement

131. The diversity of those with an interest in the Scottish Budget means that effective engagement will mean different things to different groups. For example, one of the principles underlying the 2018 revised budget process was that the public should “have the opportunity to put their views to subject committees, as well as individual MSPs at an early stage in the process”. Key to the engagement process however is the Scottish Government which has “a central role in engaging the public in the development of the budget”.⁷ We have made a number of recommendations earlier in this report aimed at improving public awareness and understanding of the Scottish Budget, which should in turn support better engagement.
132. We received evidence to suggest that the Scottish Government has increased its level of engagement with some key stakeholders in the last year, including local government and the voluntary sector. They also told us about the importance of being consulted and having an opportunity to express their views prior to decisions being taken which affect them or the sectors they represent. COSLA explained that the Verity House Agreement which sets out the intention for the Scottish Government and local government “to work together to consult and collaborate as early as possible in all policy areas where local government has a key interest”, has helped support a better engagement process on budgetary matters.¹²
133. Several respondents told us that often budget timelines are very tight and that this impacts on the effectiveness of their engagement with the budget process. COSLA noted that “the timing of the Scottish Budget publication is challenging for local authorities as it provides very little time to set local budgets ahead of the date that councils are legally required to do so”.¹²
134. In addition to the tight timetable for the budget, several stakeholders felt that the Scottish Government’s engagement “often occurs too late to allow for meaningful external contributions”. Sometimes the consultative process is completed after key budgetary decisions have been made and this reduces “the scope for stakeholders to shape budget priorities in any substantive way”.¹² For example, the STUC told us that better and earlier engagement with trade unions is needed before the Scottish Government sets public sector pay deals and that this “could help prevent recurring threats of strike action in local government”.¹²

135. The Committee welcomes the Scottish Government’s efforts to increase its engagement with stakeholders such as local government and the voluntary sector, particularly in relation to spending decisions in their areas. We note, however, that this experience is not shared by all.

136. The Committee therefore encourages the Scottish Government to reflect on how it can further improve its engagement for future budget rounds, including ensuring that this takes place as early as possible in the process to enable all sectors to influence the budget formulation in a meaningful way.

Good quality and timely data

137. The Committee heard from a range of witnesses that it is often challenging to influence the Scottish Budget due to the quality of data published by the Scottish Government. The data requested varies. For example, the Scottish Women's Budget Group, would like to see "disaggregated data to understand the impact that budget decisions have on different groups"³⁸, while SCVO seeks better data on Scottish Government investment in the voluntary sector¹⁵. The Net Zero, Energy and Transport Committee would like more detail on the application of a "net zero test" across "Scottish Government areas".³⁹

138. Respondents also told us that the unavailability of key budget documents severely impacted on their ability to participate in and influence the budget process. We make specific recommendations aimed at improving data in the Scottish Budget and MTFS and their timeliness in earlier sections of this report.

139. Taking a wider view, Professor David Bell told us "it seems to me that there is a case for some kind of review that takes a broader perspective on Scotland's data needs and its accessibility. [...] there are vast amounts of data out there that are not easily accessible for a variety of reasons. [...] we need to stand back and ask, what are the data that are necessary to effectively ensure that the Scottish Government, in a fiscally prudent way, is meeting the objectives that it sets itself and can we be absolutely sure that the information that we are getting is reliable, timely and of strategic significance".²⁵

140. The Committee is concerned by the strength of evidence that it has received showing an information gap which inhibits effective influencing of the Scottish Budget.

141. The Committee is therefore attracted to Professor David Bell's suggestion that there should be a broad review of Scotland's data needs and its accessibility, with the aim of enabling improved participation and influence on the Scottish Budget. We therefore ask the Scottish Government to work with a wide range of stakeholders, including academia, the public sector, voluntary organisations, and local government in developing a remit and timetable for the review. We seek an update on progress with this work alongside the Scottish Budget in early December.

Outcomes-based scrutiny

142. The BPRG's Report states that "effective budget decision making on tax-raising and spending means understanding what public spending is intended to achieve, and what is actually being achieved" and that "an outcomes-based scrutiny approach provides a means for evaluating the economic and social outcomes being achieved by public spending".⁷
143. The BPRG also recommended that "the Scottish Government ensures that any new policies, strategies or plans clearly set out the outcomes they are aiming to achieve and the intermediate outputs, measures and milestones that will be used to monitor progress towards this". The BPRG also stated that "it should be clear how spending on the particular policy or activity will contribute towards improving specific national outcomes in the National Performance Framework (NPF), including cross-cutting issues such as equalities outcomes".⁷
144. However, the Committee's 2022 inquiry found that the NPF and national outcomes are "not currently seen to drive financial decisions nor as a mechanism by which organisations are held to account for spending effectively." The Committee has continued to urge greater progress in this area in our budget reports and in relation to the recent statutory review of the national outcomes.⁴⁰ However, the evidence we heard during the budget process inquiry, remains critical that the Scottish Government's spending decisions are not sufficiently linked to the outcomes it is trying to achieve.
145. Carnegie UK, for example, argued that "further progress towards effective delivery of the objectives associated with the budget can be made by better embedding the NPF in all areas of Scottish governance and policy making".⁴¹ This view was shared by the Equality and Human Rights Commission, which said that "there is lack of coherence across the work of the Scottish Government in setting and measuring outcomes"⁴² and the Scottish Women's Budget Group highlighted particular concerns that "the Scottish Budget is not outcome focused enough".³⁸
146. The SHRC explained that "while the NPF was originally introduced as an outcomes-based budgeting framework to enable more outcomes-focused decision-making, in its current form it fails to achieve this goal". It added that "rather than guiding budget decisions in a meaningful way, the NPF largely sits separately from financial decision-making, limiting its ability to drive improvements in public policy and service delivery".¹⁴
147. Committees shared many of these concerns, including the Health, Social Care and Sport Committee which stated that: "the lack of mechanisms available to committees to allow them to link budgets/spending to outcomes is an ongoing source of frustration and one which is particularly pertinent to the health portfolio".¹⁸
148. The Cabinet Secretary told the Committee that "in some areas, we have an analysis that is able to focus more on outcomes [...] however, [...] we could make improvements".¹⁹

149. It is disappointing that such little progress has been made towards achieving against the BPRG recommendations that (1) “all new and updated policies, strategies or plans clearly set out the outcomes they are aiming to achieve and the intermediate outputs, measures and milestones that will be used to monitor progress towards this” and that (2) “it should be clear how spending on the particular policy or activity will contribute towards improving specific national outcomes in the National Performance Framework” (NPF).

150. The Committee therefore strongly urges the Scottish Government to implement this recommendation for all new and updated policies, strategies and plans without delay.

151. We also request that the Scottish Government ensures that as part of its current reform of the NPF aimed at achieving, “a more strategic and impactful framework for Scotland”, greater emphasis is placed on how the NPF can in future properly influence spending decisions.

Openness to being influenced

152. In its blog on pre-budget 2025-26 scrutiny, SPICe found that the Scottish Government had, in response to committee reports and letters in relation to pre-budget scrutiny, committed to a number of recommendations, but that there was “little meaningful detail on how or by when the Government intends to meet those commitments”.⁴³ The evidence we received from committees and stakeholders suggest that many consider their input and views to have had little influence in shaping the Scottish Budget.

153. The SHRC told us that “by the time consultations take place, key decisions have already been made, reducing the scope for stakeholders to shape budget priorities in any substantive way”.¹⁴ We also heard from the Alliance that “we are not convinced that the overall process has significantly shaped the resulting budget proposals”. It went on to say that “if engaging in the process does not deliver tangible results, organisations and the public may simply choose not to do so”.⁴⁴ This was a view shared by Professor Bell who said, “it seems to me that, if scrutiny is seen not to have an impact, committees will, in the end, become a bit sceptical about the nature of that exercise”.²⁵

154. The FAI suggested in its submission that this Committee has had some influence on the budget—

” “The FPAC scrutiny of tax policy has succeeded in moving the conversation to net tax yields of income tax measures rather than static, which has been a really positive step and moves the discussion away from the unhelpful and unrealistic large numbers from static costings”.²¹

155. However, more broadly, the FAI said, “it is likely that, in general, committees feel that they have had limited success in influencing the areas that the Government has focused on”.²¹ Indeed, the Local Government, Housing and Planning Committee highlighted “it is not clear what impact the work of the [Committee] had on the budget”.⁴⁵ In contrast, the Constitution, Europe, External Affairs and Culture Committee explained that “through cross-referencing recommendations in our pre-budget reports earlier in the session and Ministerial responses our experience is that this approach to our budget scrutiny has been impactful”.⁴⁶
156. In its pre-budget 2025-26 blog, SPICe highlights that overall “Committees are showing frustration and clearly looking to the Scottish Government to take a more proactive approach to meet current and predictable future challenges, and to take a clear strategic lead in delivering transformation”.⁴³
157. Asked how committees can have greater influence on the Government’s budgetary deliberations, Professor Bell pointed to committees taking more of a full year approach or the possibility of a Committee for the Future to look at longer-term issues, an issue which is explored in more detail earlier in this report.²⁵
158. The FAI suggested that “more time would be good, but we cannot pretend that the reality is not that things must fall from the autumn fiscal event; that is the way that it has to happen”. The FAI went on to say that “if the Government committed more meaningfully to a year-round process including the spring fiscal event, it would give committees much more of a role in pre-budget scrutiny and in engaging”. It further argued that Parliament should place more pressure on the Government “to engage in it in a meaningful way. so that these challenges are surfaced in the spring fiscal statement, and we can deal with them in a year-round budgeting fashion”.²⁵ Earlier in this report we make recommendations that would improve the level of information contained in the MTFS, which will provide greater opportunities to achieve more effective committee scrutiny and influence.
159. As also noted earlier in the report, the Health, Social Care and Sport Committee has indicated that the quality of Scottish Government responses to pre-budget scrutiny letters and reports tend to “be lacking in the level of detail required for effective scrutiny and rarely commit the Scottish Government to any new actions in response”.⁴⁴
160. This Committee also recommended in our latest Scottish Budget Report that the quality of future Government responses to our reports must improve, given we had to repeat and reiterate a number of areas that had not been adequately addressed in the response to our pre-budget report.³⁰ The Government’s response to our Scottish Budget 2025-26 Report showed signs of improvement.
161. The BPRG recommended that a debate should be held in Parliament, usually in January/early February, where committees have an opportunity to set out how they sought to influence the budget.⁷ The Scottish Government then has an opportunity to respond. The information that SPICe now collects and shares in relation to each committee’s areas of focus for pre-budget scrutiny enables common themes to be identified and reflected in committee Conveners’ speeches in this debate. In the last two years, this approach supported a more structured and ‘joined-up’ debate. However, during this inquiry the Committee found no evidence to show that this

parliamentary debate has had a material impact on the Scottish Budget.

162. The Cabinet Secretary referred to the debate in evidence, stating that “I think that we were all taking note of the lack of committee engagement; it felt very perfunctory, and we all want something better than that”.¹⁹

163. The Committee is deeply concerned that stakeholders consider their input has minimal influence on the Scottish Budget. We therefore recommend that the Scottish Government provides more information on the areas where its decisions have been influenced by stakeholders within the documents accompanying the budget. We believe this detail would help build more confidence, and encourage more engagement, in the budget process.

164. The Committee requests that the Scottish Government improves the quality of its responses to committees’ pre-budget letters and reports. In particular, it should be clear which recommendations it has accepted and provide an explanation why any recommendations are not being accepted in full. We also expect the Scottish Government to set out measurable practical steps that it is taking to implement committee recommendations. We consider this approach would lead to a more transparent and impactful process.

165. The Committee acknowledges efforts made by the Scottish Parliament in recent years to ensure greater cohesion in the annual parliamentary debate where Conveners set out how their committees have sought to influence the budget and Scottish Ministers respond. We believe that further improvements could be made to ensure this time in the parliamentary calendar is used to best effect. We therefore seek the Scottish Government’s support, along with that of subject committees, to explore ways in which this debate can be much more impactful, including piloting new approaches.

Conclusion

166. The final BPRG recommendation is that the Scottish Parliament and Scottish Government review the revised budget process following the outcome of the review of the Fiscal Framework.⁷ As noted earlier in this report, this review was later and much narrower than originally envisaged, and agreed changes were announced without prior consultation. This, and the uncertainty around fiscal events and key financial publications this session, has led us to the conclusion that the new process and Fiscal Framework changes should have more time 'to bed in' before a formal joint review of the budget process takes place. Although the timing will be for our successor committee and the new Government to decide, our view is that this joint review could add most value if it were to take place in the mid- to late session.

167. The Committee trusts that this report will be helpful in informing that review by providing a snapshot of how the budget process has operated this parliamentary session, in times of much volatility and uncertainty.

168. In the meantime, we believe that while the Scottish budget process and its building blocks remain fit-for-purpose, the way in which it has operated in practice this session has been far from ideal, and improvements are now needed. Our recommendations in this report are therefore intended to ensure that the objectives of the process including improved transparency and awareness, responding to new fiscal and wider policy challenges, greater influence and better outcomes can now be fully met.

169. Our view remains that improvements are also required in the strategic financial planning by the Scottish Government, supported by improved quality of data and key documentation published within the required timescales. The significant long-term fiscal pressures Scotland faces can no longer be avoided. To this end, the Committee looks forward to examining how the Scottish Government is, and can start, responding to these pressures now during our pre-budget 2026-27 scrutiny.

170. In light of the recommendations set out in our report, the Committee also plans to review whether the Budget Process Agreement requires updating in time for the next parliamentary session.

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