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Finance and Public Administration Committee

Legacy report of the Finance and Public Administration Committee, Session 6



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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. Scottish Parliament committees have an established practice of producing legacy reports to inform future committees' scrutiny priorities and working practices.
2. For the first time in the Scottish Parliament's history, the Session 6 Finance Committee's remit explicitly included public administration, defined as "oversight and scrutiny of the way in which government exercises its overall functions and the quality and standards of administration provided by the civil service in the Scottish Government"ⁱ. The Committee's remit also included matters relating to public service reform and the National Performance Frameworkⁱⁱ.
3. Taking a broad overarching approach to scrutiny of all aspects of our remit has enabled the Committee to make most impact, by building up a picture of the Scottish Government's overall spending and taxation plans and how it functions, while subject committees are best placed to carry out detailed scrutiny in their portfolio areas. The Committee has regularly been commended by external commentators for the robustness of our scrutiny and was also recently held up as an exemplar of good practice in relation to our working practices during a recent parliamentary inquiry into Committee Effectiveness ¹.
4. This legacy report sets out the Session 6 Finance and Public Administration Committee's recommendations for our successor committee, reflecting outstanding areas of concern and issues where continued scrutiny and monitoring of progress is required. Our recommendations were also informed by standalone evidence sessions on legacy issues relating to finance and public administration which took place in February and March 2026ⁱⁱⁱ. The report further sets out a summary of our key areas of scrutiny over the last five years to provide further context to our recommendations.
5. The Committee, alongside our counterparts from Wales and Northern Ireland, has produced a separate report of the InterParliamentary Finance Committee Forum with recommendations for its future iteration ².
6. The Committee thanks all those who contributed to our work throughout this Session which has helped shape our approaches to scrutiny and our findings.

i Parliamentary Bureau paper on establishment of committees, June 2021.

ii The National Performance Framework is described as Scotland's wellbeing framework which "sets the vision for the kind of Scotland we all want to live in".

iii Links to evidence received specifically in relation to the Committee's legacy report are available in Annexe A. A list of the Committee's main inquiries and reports is available in Annexe B.

Key recommendations

7. While the Committee recognises that our successor committee will wish to carve its own path in Session 7, the recommendations in this report are focused on areas intended to support it to carry out effective and robust scrutiny, rather than being prescriptive on potential inquiry topics.

8. The Committee recommends that its successor committee—

Budget scrutiny

9. Continues to examine the adequacy of the Scottish Government's medium-term financial planning, including its key strategic budgetary documents such as the annual Medium-Term Financial Strategy.

10. Ensures the Scottish Government is carrying out long-term financial planning that responds now to the significant fiscal sustainability challenges highlighted by the Scottish Fiscal Commission, such as demographic trends and climate change.

11. Continues to press the Scottish Government for more detailed information to demonstrate how it prioritises and deprioritises spending and to consider the extent to which a zero-based budgeting approach can be adopted for future Scottish Spending Reviews.

12. Builds on the Committee's scrutiny of the Scottish Government's prioritisation of spending and of fiscal risks, such as the growing social security budget and public sector pay bill, within the overall context of fiscal sustainability.

Financial transparency

13. Urges the Scottish Government to build on improvements in the availability of data and transparency of budgetary information, including the baselining of all routine transfers.

14. Develops with the Scottish Government a clear definition and baseline for preventative spending, including considering outcomes of the current pilot exercise involving 'budget-tagging' of preventative spend.

15. Considers with the Scottish Government ways of building more transparency into the Parliament's scrutiny of contingent liabilities.

Key financial planning documents

16. Continues to press the Scottish Government for timely publication of key financial planning documents in line with the Budget Process Agreement, to try to avoid the repeated delays in publication and their significant impacts on parliamentary scrutiny experienced in Session 6.

17. Considers and agrees an early timetable for publication of the next Medium-Term Financial Strategy following the 2026 elections.

18. Builds on the recommendations of this Committee to ensure it has the level of detail required in key financial planning documents to support effective parliamentary scrutiny.
19. Carries out further and enhanced scrutiny of the Scottish Spending Review (SSR) and Infrastructure Delivery Pipeline (IDP), building on the Committee's evidence sessions held in February and March 2026, with a view to making recommendations for future SSRs and IDPs.
20. Considers how to approach scrutiny of the six-monthly updates to be provided by the Scottish Government on progress with delivering the projects and programmes set out in the IDP.

Timing of fiscal events

21. Works with the Scottish Government and Scottish Fiscal Commission to agree an optimal timeframe for publishing the Scottish Budget after the UK Budget, striking a balance between ensuring sufficient time to formulate tax and spending proposals and forecasts, and protecting time for Parliamentary scrutiny of them.
22. Presses the UK Government to publish the UK Budget in late October to avoid unacceptably short timetables for Scottish Budget scrutiny, as happened in January 2026.

Review of the fiscal framework

23. Maintains a clear focus on the upcoming fiscal framework review, ensuring that the priority areas identified by this Committee are included within the scope of the review, and pressing both the Scottish and UK Governments for an open and transparent review process.
24. Initiates a joint review of the Scottish budget process mid-session, building on the findings in this Committee's report on the budget process in practice.
25. Works with the Scottish Government to enhance public understanding around both the fiscal framework and the Scottish budget process.

Scotland's approach to taxation

26. Continues to press the Scottish Government to work with the UK Government to address anomalies relating to marginal tax rates.
27. Works with the Scottish Government and the Scottish Fiscal Commission to address poor levels of public understanding of tax.
28. Scrutinises the viability of introducing new taxes that generate relatively low levels of income.
29. Considers undertaking an inquiry into the wider Scottish approach to taxation, including how taxes interact and contribute to fiscal sustainability along with their behavioural impacts. This work could also include an in-depth look at options for reform of local taxation.

30. Considers the merits of introducing a legislative process that enables the regular maintenance of, and amendment to, devolved taxes.

Financial Memorandums

31. Closely monitors the extent to which Financial Memorandums follow the requirements and guidance in the Scottish Public Finance Manual and provide, as required, best estimates for the costs and savings associated with new Bills, paying particular attention to framework legislation.
32. Considers options for automatic notification to the Committee of supplementary and revised Financial Memorandums.
33. Continues to press the Scottish Government to provide regular updates on Financial Memorandums alongside the Medium-Term Financial Strategy, where requested.
34. Develops a streamlined call for views on Financial Memorandums alongside a checklist for the officials who draft them.
35. Considers the merits of carrying out post-legislative scrutiny of Financial Memorandums, particularly for framework Bills. Financial Memorandums that might benefit from post-legislative scrutiny include those for the following Bills, when the policy has had some time to 'bed in'—
 - Police (Ethics, Conduct and Scrutiny) (Scotland) Bill ³
 - Victims, Witnesses, and Justice Reform (Scotland) Bill ⁴
 - Agriculture and Rural Communities (Scotland) Bill ⁵

Delivery of the McCloud remedy

36. Continues to monitor progress with the Scottish Public Pensions Agency's delivery of the McCloud Remedy, given that deadlines for completing this Remedy have repeatedly been missed and the uncertainty this brings for those with public pension schemes.

National Performance Framework

37. Examines the Scottish Government's next iteration of the National Performance Framework including any associated implementation plans, building on the findings in our 2024 report.
38. Seeks improved data to promote better understanding of the effects of budgetary decisions on outcomes, including well-developed national indicators at the outset.

Public service reform

39. Continues to monitor updates on progress in delivering the Scottish Government's Public Service Reform programme given its important role in

ensuring fiscal sustainability. This scrutiny could include examining the delivery of efficiencies and their impact on public service delivery, as well as the streamlining of Government strategies and the size of the public sector.

Public administration

40. Continues to assess the effectiveness of the Scottish Government's decision-making processes, including ensuring that its decisions are clearly evidence-based.
41. The Committee also makes the following recommendations to the Parliament, reflecting the findings of our work on public administration:
 - That the next finance committee retains public administration as a distinctive area of its remit. Scrutiny of futures thinking should also be included within the public administration remit.
 - That the recommendations agreed by Parliament on Scotland's Commissioner landscape, including relating to committee remits for scrutiny and assessment of proposals to create new SPCB supported bodies are fully implemented.
 - That scrutiny of public inquiries is added to the remit of a Parliamentary committee.

Working practices

42. As noted above, the working practices adopted by the Committee have played a crucial role in its ability to deliver robust scrutiny and impactful work. We therefore recommend that our successor takes a similar approach, including:
 - Embedding a culture where effective, constructive collaboration and consensus amongst Members delivers robust and effective scrutiny and a strong reputation for impactful outcomes.
 - Striving to take decisions unanimously wherever possible.
 - No pre-scripted questions from the Scottish Parliament Information Centre (SPICe) or the clerks, to enable Members to build up their own knowledge and expertise and provide more opportunities for Members to follow their own lines of questioning.
 - A strong preference for 'in-person' attendance by Members and witnesses wherever possible.
 - Effective leadership from the Convener, including fairness and protecting the interests of all Committee members to scrutinise effectively.
 - Allowing Members during evidence the time to develop a narrative and lines of questioning.
 - Appointing advisers to support specific pieces of work such as on public

administration issues, as well as a budget adviser to support its financial scrutiny throughout the session.

Summary of key areas of scrutiny

Budget scrutiny

The Scottish budget process in practice

43. Scrutiny of the Scottish budget is at the core of the Committee's financial scrutiny, and follows the process recommended by the Budget Process Review Group (BPRG) in its 2017 report ⁶. The process is centred around four key 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.
44. The process involves taking a strategic year-round approach to scrutiny of the budget, starting with pre-budget scrutiny, typically conducted from May until October, with a view to influencing the draft budget. The Committee conducted both pre-budget and budget scrutiny on an annual basis. We carried out pre-budget scrutiny around a theme each year, for example, the impacts of Covid-19 and the cost-of-living on Scotland's finances, fiscal sustainability, and responding to long-term financial pressures. In this scrutiny, the Committee has drawn heavily on the Scottish Fiscal Commission's fiscal sustainability reports, which are explored further in the next section of this report.
45. In 2025, the Committee also carried out a short inquiry on how the Scottish budget process has worked in practice. The inquiry aimed to identify improvements that could be made to the budget process, ahead of the next five-year session of Parliament and focused on the four core objectives that underpin the Scottish budget process.
46. The Committee found 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" ⁷. Our recommendations therefore aimed 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 could be fully met.
47. In particular, the Committee—
- restated our view that "improvements are [...] required in the strategic financial planning by the Scottish Government, supported by improved quality of data and key documentation published within the required timescales".
 - expressed support for the idea of a Committee for the Future, following the

examples of similar committees in Finland and Lithuania.

- recommended that the Scottish Government provides more information on the areas where its decisions have been influenced by stakeholders within the documents accompanying the budget, to help build more confidence, and encourage more engagement, in the budget process.
 - asked the Scottish Government to improve the quality of its formal responses to our reports.
 - sought to pilot new approaches to maximise the impact of the annual pre-budget debate involving Conveners.
48. We also heard that the fiscal literacy of MSPs is critical for the scrutiny of budgetary matters. We therefore asked the Scottish Parliamentary Corporate Body (SPCB) to put in place a comprehensive fiscal literacy training programme for all Members elected at the 2026 Scottish Parliament elections, including continuous development throughout the five-year cycle⁸. We welcome the SPCB's decision to accept this recommendation⁹ and the offers to be involved from key expert stakeholders.
49. The BPRG's final recommendation in 2017 was that the Scottish Parliament and Scottish Government review the budget process following the outcome of the review of the fiscal framework. However, we felt that the new process and updated framework 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.

Lack of long-term financial planning

50. A recurring theme arising from the Committee's pre-budget scrutiny has been a lack of long-term strategic financial planning by the Scottish Government.
51. As noted earlier in this report, the Committee's themes for and findings from our pre-budget scrutiny have been heavily influenced by the Scottish Fiscal Commission's (SFC) fiscal sustainability reports and perspectives, which have provided valuable insights into future trends over a 50-year horizon. The SFC's first Fiscal Sustainability Report published in March 2023 focused on demographic trends and highlighted that the projected changes to population structure would "translate into different levels of demand for public services, with higher pressure on health services and reduced demand for services used by younger people, such as education"¹⁰.
52. Two years later, the SFC updated these demographic trends in its Fiscal Sustainability Report – April 2025 and included a specific focus on health spending, highlighting that "the Scottish Government will face significant challenges funding devolved public services in the future, particularly over the next twenty-five years [...] because the population in Scotland will age earlier than in the rest of the UK"¹¹. The SFC identified an 'annual budget gap', which it described as "the Scottish

specific fiscal sustainability challenge”, averaging - 1.5% between 2030-31 and 2049-50 and -0.9% between 2050-51 and 2074-75 “... because demographic pressures in Scotland are greater than in the rest of the UK over the next twenty-five years”.

53. Building on these projections, the Committee has urged the Scottish Government “to place much greater emphasis on longer-term financial planning in order to start mitigating the potential significant impact of future trends” ¹² . While the Scottish Government held a fiscal sustainability debate in 2024 at the request of the Committee ¹³ , it failed to produce a formal response to the SFC’s fiscal sustainability reports as requested. During the debate it announced the publication of a new document, the Fiscal Sustainability Delivery Plan (FSDP) alongside the 2025 Medium-Term Financial Strategy (MTFS), although this only covers the same five-year period. These documents are discussed in more detail later in this report.
54. There also remains little evidence that sufficient strategic financial planning is taking place in Government, for example, emergency in-year savings have been announced in three of the last five years. While recognising the challenges faced by the Scottish Government in meeting immediate financial pressures, the Committee has also warned about the risks of using non-recurring revenue, primarily ScotWind funds, to fund recurring expenditure and asked for “effective strategic financial planning” to avoid this practice in the future ¹⁴ .
55. As part of this strategic planning work, we asked the Scottish Government to explore whether a zero-based budgeting approach might be suitable in a Scottish context, learning from the experience of countries such as Estonia, which we visited in 2024. As explained by Professor David Bell, “too often, we do not challenge the assumptions on which we base our budgets from year to year, and inertia builds up without a close examination of why we are doing the things that we are doing. Annual budgeting does not help” ¹⁵ . Scrutiny, therefore, “should focus on trade-offs, opportunity costs and counterfactuals” ¹⁶ . Zero-based budgeting, we believe, provides an opportunity for more clarity on priorities and trade-offs.
56. To support the Session 7 Committee’s early financial scrutiny, the SFC produced an additional report on Fiscal Sustainability Perspectives: what Scotland’s finances mean for the next parliament in February 2026 ¹⁷ . This sets out clearly the fiscal pressures and challenges for the Scottish Budget and warns that the next Scottish Government “will need to be realistic about what can be achieved” and “manage a wide range of structural and policy pressures”, including the impact of an ageing population on the public finances, an increase in the rates of disability across the whole of the UK, and ongoing slow growth in living standards.
57. We urge our successor committee to continue to draw on the SFC’s valuable fiscal sustainability reports to inform its pre-budget and budget scrutiny and seek evidence of the Scottish Government’s longer-term financial and strategic planning.

Prioritisation of spending

58. Throughout the session, the Committee has also raised concerns in relation to Scottish Government’s approach to prioritisation of spending. For example, our

Budget 2024-25 report ¹⁸ states that—

” The Scottish Government has said that its taxation and spending plans have been prioritised to deliver its three Missions of Equality, Opportunity and Community. However, the Committee is unclear from the information provided that a rounded strategic approach has been taken to assess and prioritise those areas of spend that will make most impact in delivering these Missions.

59. Similar points are raised in subsequent reports including the need for more detailed information on how spending is being targeted towards the Scottish Government’s priorities along with evidence to demonstrate that this spend is achieving the best outcomes.
60. The Scottish Government has in recent years prioritised funding towards social security spending, which has seen a significant growth in recent years and is identified as a long-term financial risk by the SFC in its fiscal sustainability reports due to its impact on the availability of funding in the rest of the Budget. In addition, the SFC’s January 2026 outlook ¹⁹ forecasts spending on social security to rise from £7.4 billion in 2026-27 to £9.2 billion in 2030-31, driven by annual increases in payment rates with inflation and an ongoing rise in the number of people receiving disability and carer payments.
61. In our budget 2024-25 report, the Committee therefore asked the Scottish Government how it would continue to assess the long-term affordability and sustainability of its social security policies and their impact on other areas of spend ¹⁸. By the time of our pre-budget 2026-27 report, the Committee was “not convinced that the Scottish Government has set out sufficient evidence to support its argument that the future social security budget is sustainable” ¹². We therefore requested that the Scottish Government should carry out reviews of the fiscal sustainability of social security spending, the extent to which the level of social security assistance provided supports economic activity, and the spending and outcomes arising from universal payments and services. This work remains outstanding.

Public Sector Pay Policy

62. Throughout this session, the Scottish Government did not consistently publish its Public Sector Pay Policy alongside the Scottish Budget. Indeed, December 2024 marked the first time the two documents were published together in four years. When questioned about the implications of not having a public sector pay policy available alongside the budget, the Scottish Government pointed to rising inflation and the ensuing shift in pay parameters.
63. Delays in producing the Scottish Government’s Public Sector Pay Policy presents particular challenges for the SFC in producing its forecasts and does not meet the requirements of the protocol between the SFC and Scottish Government for the provision of specific data within certain deadlines.
64. We have therefore urged the Scottish Government to produce a Pay Policy each year, setting out realistic pay growth assumptions, wherever possible published

alongside the Scottish Budget to allow scrutiny of how these assumptions might impact on other areas of the Budget, and to inform the SFC's December forecasts.

65. At the end of 2024, the Scottish Government set out a Multi-Year Pay Policy Framework from 2025-26 to 2027-28²⁰. The policy provided a framework for yearly pay deals to be limited to a 3% increase in 2025-26 or to a cumulative 9% over three years from 2025-26 to 2027-28. In its January 2026 forecasts, the SFC noted that “the pay deals agreed have all exceeded the Scottish Government’s public sector pay policy”¹⁹.
66. An Integrated Pay and Workforce Policy was then published alongside the 2026-27 Budget, which notes that “the Cabinet Secretary [...] has acknowledged that many multi-year deals cover only two years of the three year [Public Sector Pay] Policy for 2025-26 to 2027-28, [and] to address this, the Cabinet Secretary has committed to review the pay policy as part of the 2027-28 Budget process”²¹.
67. In evidence to the Committee on 10 March, the Cabinet Secretary for Finance and Local Government confirmed pay increases in 2027-28 will have to be “extremely modest indeed” and that “there is inextricably a link between headcount and pay”²². Planned workforce reductions in the public sector are discussed later in this report, in the context of public service reform.

Financial transparency

68. One of the BPRG's core objectives for the budget process was to improve transparency and this has been a key theme of the Committee's budget scrutiny throughout this parliamentary session. We are pleased that the Scottish Government has made improvements in this area in response to our requests.
69. This includes providing data by Classification of the Functions of Government (COFOG) since 2023, an internationally approved and consistent way of identifying spending under set definitions, for example, health, education, housing, economy, etc. This information provides budget information by area of government rather than by Ministerial portfolios, enabling more accurate comparisons. We also welcome the improved presentation of data in the Scottish Budget document including comparisons of the following year's budget with actual spending in the current year up to the Autumn Budget Revision (ABR).
70. The Committee has repeatedly asked for regular transfers to be baselined in the Scottish Budget. The Scottish Government has made some progress in this area, “with £786m of baseline transfers actioned”, however, it has advised that “not all the regular transfers will be baselined”²³. The SFC noted that a remaining £606 million of resource internal transfers between portfolios contained in the 2025-26 ABR were not reflected in the Scottish Budget 2026-27. The SFC therefore baselined all routine in-year transfers within its Forecasts, to provide “a more accurate picture”¹⁹.
71. The SFC has also offered to support the successor committee with scrutiny of the Scottish Government's spending projections and scenarios included in the MTFs, alongside its continued provision of commentary on the spending plans set out in

the yearly Budget. The Chair of the SFC explained, in correspondence to the Committee, that commentary to date has focused on portfolio level spending plans and analysis at COFOG level and “there is scope for us to do more to identify where the Scottish Government is prioritising spending and how this is changing between years”²⁴. This builds on the OECD recommendation and the Committee’s own reflections^{iv} that the SFC “should broaden and deepen its spending analysis beyond social security to encompass a wider range of budget areas and help inform political debate”⁷.

72. The Fraser of Allander Institute (FAI) also suggested that it would be helpful if the SFC produced information on the amount of non-recurring revenue available to the Scottish Government and its impact on financial sustainability¹⁵.

Key financial planning documents

Overview

73. One area where the Committee has repeatedly expressed concerns is the extended delays in publishing key strategic financial documents, which the Committee considered to be “indicative of a wider problem where vital medium and longer-term financial planning within the Scottish Government is lacking”²⁵.
74. In our last pre-budget scrutiny report, we emphasised the importance of regular publication of key financial planning documents for robust and effective parliamentary scrutiny and once again expressed disappointment at the repeated delays that “have been a feature of this session of Parliament”¹².

Medium-Term Financial Strategy

75. The introduction of an MTFs was first proposed by the BPRG in its 2017 report “to provide a means of focussing on the longer-term sustainability of Scotland’s public finances”⁶. The written agreement between the Finance and Public Administration Committee and the Scottish Government states that the MTFs should normally be published at least four weeks before the summer recess, and following publication of the UK Spring Statement²⁶.
76. Of the five MTFs that should have been published in Session 6, only two were published in May as intended. The 2021 publication was delayed to December due to the Scottish election which took place on 6 May 2021. In 2022 and 2023, the MTFs was published as expected in May, but the 2024 publication was delayed, first due to a change of First Minister, then again due to a UK general election being called. In the end, the Scottish Government opted not to publish an MTFs at all that year. The Scottish Government later advised that the 2025 MTFs would also not be published as intended on 29 May 2025, and would instead be scheduled for 25

iv In the Committee’s report on the Scottish Budget process in practice.

June 2025, following the UK Spending Review on 11 June. Publication of the 2026 MTFS will fall to the next administration.

77. We consider the delays with publication of the MTFS and the absence of an MTFS in 2024 "undermined our ability to consider how the priorities for each Budget sit within the longer-term context" ¹⁴ . We stated, in our report on the Budget 2024-25, that "We are not convinced by the reasons provided for delays in publishing multi-year spending plans, the public sector pay policy 2024-25, an updated infrastructure project pipeline and a financial strategy for public service reform. The impression given is that the Scottish Government is procrastinating on important decision-making that would help support medium and longer-term sustainability of Scotland's public finances" ¹⁸ .
78. At the beginning of the session, the Committee undertook a focussed review of how well the MTFS delivers on its purpose. We concluded that "the MTFS in its current form does not sufficiently encourage or support meaningful committee scrutiny, in the way originally intended. We further believe that more detailed information is needed to build up an overall picture of Scotland's medium-term public finances." ²⁷ We share the AGS's view that "done properly [the MTFS] can be an incredibly helpful and powerful tool to support committees' programmes of work and scrutiny of Government" ²⁸ .
79. We have therefore asked that future iterations of the MTFS should 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.
80. As noted earlier in this report, the 2025 MTFS ²⁹ was published alongside a new document – the Fiscal Sustainability Delivery Plan (FSDP) ³⁰ – "bringing together the key actions the Scottish Government is taking to deliver the fiscal strategy over the next five years, from now until financial year 2029-2030".
81. The two documents represented a welcome improvement in the level of information provided, although the Committee does not believe that a separate document is necessary to set out how the Scottish Government is responding to these medium-term pressures. The information could just as simply be included in the MTFS, enabling better clarity and cohesion. We also did not share the Scottish Government's view that the documents "set out a credible plan" to ensure it can continue to deliver its priorities. We asked that future iterations provide "more detail on the cumulative impact the measures will have in closing the fiscal gaps set out in the MTFS, along with a timetable for implementation to allow monitoring of progress." ¹²

Scottish Spending Review and Infrastructure Delivery Pipeline

82. The Scottish Government's Resource Spending Review (RSR) published in May 2022³¹ was its first resource spending review since 2011, setting out the high-level parameters for resource spend within future Scottish Budgets up to 2026-27. Priorities in the RSR included improving outcomes for children living in poverty, progress in achieving the just transition to net zero, reforming public services, and transforming the economy "to enable growth, opportunity and a sustainable outlook for our future".
83. The Scottish Government is required under the Budget Process Agreement to set out a framework when proceeding with a spending review. A 'consultative framework document' was published alongside the Scottish Budget on 9 December 2021³². The Committee carried out a short, focussed inquiry, to inform its response to the Scottish Government consultation, which raised a number of points on the priorities for the RSR, the economic and political context, crosscutting issues and preventative approaches, and links with the National Performance Framework outcomes³³.
84. By the time the Committee published its report on the Budget 2023-24 in January 2023, we had already expressed concern "that the RSR no longer provides the level of certainty or a clear planning scenario that was intended when it was published in May 2022."³⁴
85. A new Scottish Spending Review (SSR)³⁵ document was published with the Scottish Budget 2026-27, setting out the Scottish Government's indicative spending plans up to 2028-29 for resource, and up to 2029-30 for capital. The SFC commented in its January 2026 Forecasts that the SSR is less detailed than the 2011 spending review, which provided level 3 figures for all portfolios. We further heard from the Scottish Funding Council that it would prefer to have level 3 figures, rather than level 2, to provide certainty around the sustainability of individual institutions in the further and higher education sectors³⁶.
86. As announced in the 2023 MTFS³⁷, the Scottish Government had intended to publish a reset of the capital projects pipeline alongside the 2024-25 Budget in December 2023. This, however, did not materialise and was disappointingly subject to repeated delays. The Scottish Government eventually published its Infrastructure Delivery Pipeline 2026 (IDP)³⁸ alongside the Scottish Budget 2026-27 and SSR in January 2026.
87. The IDP sets out the infrastructure projects and programmes the Scottish Government plans to fund over the next four financial years, "underpinned by over £30 billion of capital funding set out in the SSR". It includes "specific investment plans totalling £11.1bn, as well as [...] plans to develop new revenue-financed programmes of investment" and makes references to Scottish Government plans to proceed with a £1.5bn Bond Programme over the next parliamentary term, "following the high Investment grade Credit Ratings received by Moody's and S&P".
88. The Committee would have liked to undertake in-depth scrutiny of both the SSR and the IDP, however, their publication so late in the session did not allow for extensive evidence taking. Two oral evidence sessions were held with key sectors,

public bodies and local government in February and March, followed by a session with the Cabinet Secretary for Finance and Local Government on 10 March 2026^v.

89. During these sessions, we heard that the SSR “definitely assists” with strategic financial planning³⁶. However, witnesses also said they are uncertain how reliable the spending lines are, particularly given comments by the Cabinet Secretary that “the figures [in the SSR] for 2027-28 and 2028-29 will change, for sure, in terms of the funding available”³⁹. We also heard that it would be helpful to have clarity around which portfolio areas would be prioritised by the Scottish Government if additional spending becomes available or deprioritised if funding reductions are required.
90. On the IDP, we share the view of witnesses that detail should have been provided on costs, timelines, and potential overruns for the projects, and that the split between ‘delivery’ and ‘development’ casts some doubt on exactly what will be delivered and by when. We recommended, in our last budget report, that the incoming Scottish Government updates the plans as early as possible after the election⁴⁰.
91. Alongside the IDP, the Scottish Government launched a consultation on a 10- year Infrastructure Strategy 2027-2037 “to guide infrastructure planning, investment, and delivery across Scotland”⁴¹. It describes this Strategy as “an evolution from the previous Infrastructure Investment Plan (IiP), which combined strategy and pipeline”. The draft Strategy “is intended as a consultation document and therefore focuses on high-level priorities and principles rather than detailed portfolio plans”. The consultation closes in early May 2026, with the final Strategy due to be published later in 2026.

Timing of fiscal events

92. The timing of fiscal events has been an ongoing area of concern for the Committee, leading to truncated parliamentary scrutiny of the Budget, including in the last year of this Session. Back in 2021 we noted that “Recent publication of the UK and Scottish government budgets has followed a different timeline than was envisioned when the fiscal framework was agreed, which has created additional volatility and uncertainty for the budget process.”⁴² We have consistently called for greater co-ordination regarding the two governments’ budget timings.
93. The UK Government’s 2024 commitment to “one major fiscal event a year and more regular Spending Reviews” was welcomed, as well as the initial “confirmation that a more collaborative and constructive relationship [was] being developed between the UK and Scottish Governments.”¹⁴
94. By spring 2025, however, we noted this initial positive engagement had waned. The Cabinet Secretary for Finance and Local Government stated, in a letter to the Finance and Public Administration Committee of 16 May 2025⁴³, that—

” Following the commitment to reset the relationship between the Scottish and UK Governments after the UK General Election last year, we have seen welcome improvements in information sharing and I was optimistic that the approach to the UK Spending Review (UKSR) would build on this and demonstrate a genuine willingness to work together. I expected, when I originally set the date for the MTFs, that we would have had more extensive dialogue on our priorities and a clearer understanding of the UK Government’s intentions for their Spending Review, but this has regrettably not been the case.

95. We have continued to urge the UK Government to place greater emphasis on the impact on devolved budgets when considering the timing of its fiscal events. We also reflect further on intergovernmental relations and engagement with the UK Government in the InterParliamentary Finance Committee Forum’s legacy report, published in February 2026 ².

Scottish Fiscal Framework

96. The Fiscal Framework agreed by the UK Government and the Scottish Government in 2016 provided that it should be reviewed after the Scottish Parliament elections in 2021 and be informed by an independent report with recommendations presented to both governments by the end of 2021.
97. In October 2021, the then Cabinet Secretary for Finance and the Economy and the then Chief Secretary to the Treasury agreed to commission an “independent report on the Block Grant Adjustment arrangements, including a call for stakeholder input, prior to a broader review of the Fiscal Framework” ⁴⁴. The Committee noted, in our budget 2022-23 report, that “the scope of the independent report to precede the Fiscal Framework review will focus on Block Grant Adjustments (BGAs) only, but that the review itself will be broader and that stakeholder views will be sought as part of both processes” ⁴⁵.
98. On 2 August 2023 the review was completed when a revised Fiscal Framework agreement between the Scottish and UK Governments was published ⁴⁶, alongside the independent report ⁴⁷. The Committee was surprised that the Fiscal Framework Review was concluded without the opportunity for the Parliament and stakeholders to consider the independent report and submit responses to inform the Review. We welcomed the modest but permanent gains in fiscal flexibility achieved through the Review but found the lack of transparency in the process disappointing, particularly given our calls for a more open approach than that taken with the original Fiscal Framework agreement in 2016.
99. In our report on the Scottish budget process, we restated our position 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.
100. There was unanimity amongst the witnesses we heard from towards the end of this Parliamentary Session that the Fiscal Framework needs revisiting. The BGA and its system, as described by the FAI, “are not and should not be immutable” ¹⁵, and the

Parliament and the Scottish Government should “recognise and persuade the UK Government that greater fiscal flexibility allows better management of the public sector” (Professor David Heald) ¹⁵ .

101. Increased taxation powers have in practice led to the Scottish Budget becoming more vulnerable to UK fiscal decisions and timings due to the dependency of BGAs on the relationship between UK and Scottish revenue changes, an effect described by Professor Heald as “the paradox of increased fiscal devolution” ⁴⁸ .
102. The SFC has also warned that larger negative reconciliations could happen more regularly in the future, explaining that the “huge growth in nominal income tax revenues [...] means that even the slightest error matters more” ⁴⁹ . It suggested that while the Scottish Government could add more money in the Scotland Reserve to draw down to offset negative reconciliations, “the limit on the size of the Reserve has become a binding constraint, too, so there is rather limited room to adjust for these big numbers”. This, the SFC suggested, “is where constant reviewing of the fiscal framework to see how it is operating and working entirely makes sense”, adding there may be an argument for scaling the borrowing limit and the Scotland Reserve to a metric other than inflation.
103. The Scottish Government and HM Treasury are currently in discussions regarding the scope of a future Fiscal Framework review. As requested, the Committee submitted views on what should be included within scope of the review on 19 December 2025 ⁵⁰ , including borrowing and the Scotland Reserve, the timing of fiscal events and forecasts, and BGAs and forecasting. In our pre-budget 2026-27 report, the Committee also asked, “that lessons are learned from the August 2023 fiscal framework update, to enable the process for the next review to be as open and transparent as possible to support robust parliamentary scrutiny”. At the time of writing, discussions on scope continue with the HM Treasury. It is anticipated that the successor committee will have an opportunity to input views into further discussions on the scope of the review.

Scotland's approach to taxation

104. As well as scrutinising the Scottish Government’s overall tax plans each year, we have also examined key documents setting out its broad approach to taxation. For example, we considered Scotland’s Framework for Tax 2021 ⁵¹ outlining the principles and strategic objectives that underpin the Scottish approach to taxation, as well as the Scottish Government’s approach to decision making, engagement and how it “manages and sequences tax policy and delivery around the fiscal cycle”.
105. In its Programme for Government 2023-24 ⁵² , the Scottish Government announced the expected publication in May 2024 of an updated tax strategy “setting out how the Scottish Government intends to continue to deliver a progressive tax system”. An external tax advisory group was then created and the Scottish Government published Scotland’s Tax Strategy: Building on our Tax Principles ⁵³ alongside the Scottish Budget 2025-26. While we expressed concerns that there had been no consultation on the draft Strategy as originally intended, we considered that it was

- “a welcome first step in providing clarity regarding the overall approach to taxation in Scotland”. It should however have included the Scottish Government’s plans for council tax reform, “given this is long overdue”²⁵. Our view regarding the urgent need for reform of local taxation remains and it is consistently raised as an issue of significant concern and frustration by commentators and stakeholders, albeit there is acknowledgement that this is “politically difficult”¹⁵. The Scottish Government has suggested this reform can only be achieved through cross-party agreement.
106. Throughout the session, the Committee asked the Scottish Government, in successive reports, to work closely with the UK Government to address current anomalies relating to marginal tax rates in Scotland. Disappointingly this engagement does not appear to have happened.
 107. A number of new taxes were announced and introduced during the current parliamentary session. The Committee had a leading role in scrutinising the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill⁵⁴ and the Building Safety Levy (Scotland) Bill⁵⁵. The first of these was passed by Parliament on 1 October 2024 and the Scottish Aggregates Tax is due to come into effect from 1 April 2026. This will be aligned to the equivalent UK tax rate in 2026-27 and is forecast to raise £42 million in 2026-27, increasing to £48 million in 2030-31¹⁹. Stage 3 of the Building Safety Levy (Scotland) Bill is due to be considered by Parliament on 17 March 2026.
 108. In its latest Budget document, the Scottish Government announced plans to introduce an Air Departure Tax (ADT) to come into force in April 2027, alongside plans “to bring forward a Private Jet Supplement within ADT in 2028-29 and engage with the UK Government to seek further devolution to allow private jet ‘ghost flights’ to be addressed”⁵⁶. The Budget 2026-27 includes plans for new council tax bands for properties with a 2026 market value above £1 million, to be introduced in 2028.
 109. The Committee also considered the merits of VAT assignment and concluded that this would be of no benefit to the Scottish Budget and would be both expensive to administer and potentially confusing to those expected to pay it. We have also consistently emphasised the need for more detailed research on behavioural responses to tax policy with a view to enabling more evidence based decisions on taxation.
 110. Both the Chartered Institute of Taxation (CIOT) and the Law Society of Scotland have made representations for the introduction of an annual finance or tax bill for the regular maintenance of, and amendment to, devolved taxes, building on the previous work of the devolved taxes legislation working group¹⁵. CIOT highlighted recent consultations by the Welsh Government on mechanisms for making changes to devolved taxes and noted these may provide relevant findings on the appropriateness of different options⁵⁷.
 111. We consider that further work is also required on improving the awareness and understanding of the tax system. Recent polling shows that the percentage of people who state that they do not understand taxes well, or at all, has remained at around 50% in recent years. Witnesses recently suggested to us that levels of understanding are likely to be much lower¹⁵.

Scrutiny of Financial Memorandums

Quality and consistency of Financial Memorandums

112. This Parliamentary Session, the Committee has expressed concern about the quality and consistency of various Financial Memorandums (FMs) ⁵⁸. We repeatedly identified issues with the quality of information presented in FMs, as well as a general lack of consistency in how that information is presented. We highlighted these concerns in successive reports and letters to lead committees and to the Scottish Government.
113. This included asking that guidance for Scottish Government Bill teams drafting FMs be updated to address quality and consistency issues. The Convener of the Committee made an announcement in the Chamber on 10 September 2024 ⁵⁹ to inform all Members of these ongoing issues and the actions the Scottish Government had taken to address them. He stated the Committee's hope "that the updated guidance and renewed focus on training will lead to improvement in the information that is presented to Parliament and, consequently, in the scrutiny of such documents in the future".
114. In response to this work, the Scottish Government reviewed and updated the finance guidance note on preparing FMs (which accompanies the Scottish Public Finance Manual (SPFM)) ⁶⁰ to reflect the Committee's feedback. The Minister for Parliamentary Business confirmed "the importance of this matter [was emphasised to] all Ministers and Bill teams, and this message continues to be reinforced" ⁶¹.

Post-legislative scrutiny of Financial Memorandums

115. Earlier in the session, the Committee undertook post-legislative scrutiny of a Financial Memorandum, focusing on the early learning and childcare provisions in the Children and Young People (Scotland) Bill (now the 2014 Act) ⁶². This particular Bill was selected on the basis of significant concerns raised by the Session 4 Finance Committee over the financial estimates. At the time, this led to a supplementary FM being published and recommendations that expenditure regarding the policy roll-out be monitored. The Committee's conclusions and recommendations, summarised in a letter to the Scottish Government, highlighted early concerns regarding the implementation of major policy expansions via secondary legislation ⁶³. The difficulties associated with financial scrutiny of framework legislation became increasingly apparent during scrutiny of FMs including that for the National Care Service (Scotland) Bill (later the Care Reform (Scotland) Bill).

Framework legislation

116. In our letters and reports on a number of FMs, including the FM for the National Care Service (Scotland) Bill, we noted significant challenges in carrying out effective scrutiny of cost estimates associated with legislation arising from

framework bills⁶⁴.

117. We expressed concerns that the opportunities for scrutiny afforded through secondary legislation, even when subject to the affirmative procedure, are limited compared to primary legislation. Subordinate legislation does not afford policy to be shaped (subordinate legislation cannot be amended) and multiple instruments can be introduced (potentially at different times) to give effect to a policy approach meaning it is difficult for the Committee to gain a proper understanding of the costs of the whole policy.
118. The ability of subsequent secondary legislation to significantly alter the financial implications of primary legislation, potentially increasing risks associated with overspend and inefficiencies presents a long-term risk to the Scottish Budget, as well as a scrutiny challenge for committees and the Parliament in the context of fiscal sustainability.
119. Concerns were also raised in relation to the use of co-design to continue to develop policy after a Bill's introduction leading to additional concerns regarding the ability to track the affordability of the final policy. We raised these concerns with lead committees, Cabinet Secretaries, the Minister for Parliamentary Business, the Presiding Officer and the Conveners Group.
120. In view of our findings in relation to framework bills and co-design, we consider post-legislative scrutiny of FMs for this type of Bill to be essential as part of our successor committee's work on financial sustainability, alongside wider work on budget scrutiny.

Delivery of the McCloud remedy in Scotland

121. Towards the end of the session, the Committee held evidence sessions with the Scottish Public Pensions Agency (SPPA) in relation to delivery of the McCloud remedy in Scotland.
122. Background to the McCloud remedy is provided in the SPICe briefing on Public sector pensions and the McCloud remedy published in March 2024⁶⁵, which states that—
 - ” The UK Government reformed public sector pensions in 2014/15. This meant that people were moved from their previous (final salary) pension scheme to a new CARE scheme (based on earnings across their employment). As part of this reform, the Government introduced transitional protections for older members of the schemes who were close to retirement. Members of the judicial and firefighters' pension schemes appealed this decision, and in 2018, the Court of Appeal ruled that younger members of these pensions had been unlawfully discriminated against as the protections were not applied to them. Following this, the UK Government committed to changing all public sector pension schemes to remove this discrimination. These changes are known as the McCloud remedy.
123. The McCloud remedy was implemented through The Public Service Pensions and Judicial Offices Act 2022⁶⁶, which requires Remediable Service Statements (RSS)

to be issued to eligible members who retired after 1 April 2022, showing the person's pension benefits from their previous final salary pension and the new CARE scheme for the remedy period.

124. The original deadline for providing RSS was 1 April 2025, although the 2022 Act states that a later date can be set if the scheme manager considers this to be reasonable. There has been a series of delays to this deadline causing uncertainty and frustration amongst pension scheme members. Prompted by these concerns, the Committee sought detail of the SPPA's work on this matter over correspondence and in oral evidence. The latest update was received in March 2026, and the Committee took evidence from the SPPA chief executive at its last meeting of the session on 17 March 2026⁶⁷. We have asked that the SPPA provide regular updates to Parliament on progress with the delivery of the remedy.

National Performance Framework

125. The National Performance Framework (NPF)⁶⁸ was introduced by the Scottish Government in 2007, setting out its "ambitions, providing a vision for national wellbeing across a range of economic, social and environmental factors" and the "strategic outcomes which collectively describe the kind of Scotland in which people would like to live and guides the decisions and actions of national and local government". The NPF consists of 11 National Outcomes, which are measured for progress against 81 National Indicators.
126. Under the Community Empowerment (Scotland) Act 2015⁶⁹, the Scottish Government is required to review its National Outcomes every five years and to regularly report progress towards them. Public bodies, and those that carry out public functions, are required to "have regard to" the National Outcomes in carrying out their devolved functions.
127. The Committee held an inquiry in 2022 to establish how the NPF and its National Outcomes shape Scottish Government policy aims and spending decisions, and in turn, how this drives delivery at national and local level. We found that "The NPF remains an important vision of the type of place Scotland should aspire to be but there needs to be more sustained progress towards achieving that vision. Whilst there will be no one solution, of key importance is positioning the NPF as the start of a 'golden thread' from which all other frameworks, strategies and plans flow, through to delivery on the ground."⁷⁰
128. Following the Scottish Government's statutory review of National Outcomes in 2023, the Parliament's committees agreed to carry out joint scrutiny of the NPF, with this Committee focussing on the cross-cutting elements of the proposed National Outcomes and the review. Our subsequent report endorsed our earlier findings and made recommendations in relation to development of an implementation plan for the NPF⁷¹. We found that "there is a mismatch between the First Minister's priority on economic growth with the National Outcomes focus on the wellbeing economy as well as between the proposed National Outcome to 'reduce' poverty compared with the First Minister's focus to 'eradicate' poverty." We recommended further and more participative consultation on a number of areas, including the development of National Indicators.

129. In response, the then Deputy First Minister and Cabinet Secretary for Economy and Gaelic announced in January 2025 that the Scottish Government would “start again with the national performance framework”⁷². A new draft model for the NPF was shared with the Parliament in February 2026⁷³. In her letter to the Committee, the Deputy First Minister explained that this is based on international good practice, adapted to fit the Scottish context. At the time of writing, this draft is subject to consultation, with a final proposal to be considered by the next government following the election.
130. Criticism of the current NPF includes that “it struggles to translate [...] high-level thinking into detailed deliverable action”. Professor Paul Cairney argued that this disconnect “results from the decision to describe high-level aims vaguely enough to avoid engaging with trade-offs between aims”, effectively giving the impression that hard choices may not be required, with “everyone contributing to win-win strategies”. By default, he explained, “economic growth becomes the principled priority that overshadows other aims”⁷⁴.
131. The Permanent Secretary also commented, in his last evidence to the Committee in March 2026, that “what we need is a vision that is slightly less holistic”⁷⁵.
132. We were impressed by the development process behind the Lithuania 2050 vision and the extent to which this involved and represented different sectors of society, ensuring a document which has buy-in across both public and political sphere⁷⁶. We therefore asked the Scottish Government to engage with Lithuanian officials to learn from their experience and we understand that these discussions have taken place. The Cabinet Secretary for Finance and Local Government also confirmed that “The Scottish Government will give full consideration to any applicable lessons from the Lithuania 2050 approach and other international good practice”⁷⁷.
133. The successor committee will have the opportunity to scrutinise the extent to which the future changes to the NPF address the concerns previously raised, including the need for better data, analysis and evaluation, as well as alignment with the Government’s stated priorities and budgetary spending.

Public service reform

Overview

134. Public service reform was subject to ongoing scrutiny by the Committee during Session 6, first as a standalone inquiry, then integrated into our yearly pre-budget scrutiny. This work stemmed from the 2022 RSR, which identified five key areas of focus for reform over the lifetime of this Parliament:
- digitalisation
 - maximising revenue through public sector innovation
 - reform of the public sector estate
 - reform of the public body landscape, and

- improving public procurement.

135. Following our initial inquiry, the Committee found during pre-budget 2024-25 scrutiny, “a collection of disparate workstreams and sectoral reforms, with no overall strategic purpose and with limited oversight and direction from Government”⁷⁸. We expressed concern “that the focus of the Scottish Government’s public service reform programme has, since May 2022, changed multiple times, as have the timescales for publishing further detail on what the programme will entail” and asked for a clear vision and strategic purpose for the public service reform programme. By the time of our budget 2024-25 report, we had found “few other signs of progress”¹⁸.
136. The Scottish Government published its first Public Service Reform Strategy in June 2025⁷⁹. This sets out “commitments to change the system of public services - to be preventative, to better join up and to be efficient - in order to better deliver for people”. The strategy has three pillars: prevention, joined up services, and efficient services. It also includes a section setting out how the Scottish Government will measure and understand progress, which notes that each of the workstreams and programmes included has its own governance and evaluation framework. Monitoring and evaluation will also take place at a “system wide level to ensure coordination”, through the Public Service Reform Board and a Theory of Change and Monitoring, Evaluation and Learning Framework is being developed to support this work.
137. Evidence received by the Committee welcomed the PSR Strategy in looking at Government strategies across the piece, however, the higher the number of Government strategies, the higher the risk that they do not align. The Committee had already highlighted a complicated landscape of Scottish Government strategies and plans in its first pre-budget report of the session, calling on the Scottish Government to outline how it could streamline and link up its various strategies and plans.
138. In our budget 2025-26 report, we asked the Scottish Government for information on the number of ‘live’ strategies. It confirmed that as of 22 August 2025 it had 100 live strategies in place⁸⁰. We have therefore asked the Scottish Government to report annually on the steps it is taking to monitor and reduce this number to minimise overlap and ensure alignment.
139. The Cabinet Secretary for Finance and Local Government committed to update the Committee and to provide a list of live strategies and supporting narrative on an annual basis, with the next being due before the end of April 2026²³.
140. The Committee also took a particular interest in digitalisation as part of the reform programme. We therefore visited Estonia to learn from the country’s experience as a global leader in digital transformation and find out how the approach works in practice as well as the challenges associated with digital reform of the public sector. While Estonia benefited from a very specific set of conditions in its digitalisation journey, which cannot be directly replicated in Scotland, their experience shows the crucial importance of consistent investment, collaboration with the private sector, coherence and interoperability of systems, alongside transparency and public trust, to delivering successful public service reform. In terms of national ‘live’ strategies,

we heard that Estonia had distilled these down to only 17⁸¹.

141. The most recent update on the PSR programme was received in January 2026 and provides detail on the progress of the 18 workstreams set out in the 2025 strategy⁸². Of the actions covered under the 18 workstreams, 60 are “progressing”, 10 are marked as “to progress”, and 13 are “in development”. Updates are expected to continue to be provided to the Committee every six months.

Workforce reduction targets and efficiencies

142. The 2022 RSR had announced an intention to “return to the overall total public sector workforce broadly to pre-Covid-19 pandemic levels ..., helping to hold total pay bill costs – as opposed to pay levels – at 2022-23 levels”³¹. Further information on the government’s plans for reform, including workforce levels, were expected in the Scottish Budget 2023-24 but did not materialise. By the time of the Scottish Government’s response to the Committee’s pre-budget 2023-24 report, received in December 2022, its position had changed to asking public bodies to manage the size of their workforces in an affordable way⁸³. The then Deputy First Minister later confirmed that, instead of targets and an overarching framework for reform, public bodies would be expected to “change the way that they operate in this financial year to ensure the sustainability of their public services”⁸⁴.
143. The 2025 PSR strategy committed to reducing annualised Scottish Government and public body corporate costs by £1 billion over the next five years, representing around 20% of the identified public body corporate and core government operating costs. In 2025, the Scottish Government also committed to a public sector workforce reduction of around 0.5% a year over the next five years, with “frontline services remaining protected”⁷⁹.
144. The 2026 SSR also includes detailed Portfolio Efficiency and Reform Plans “to set out actions to secure the sustainability of Scotland’s public services”. The plans cover workforce savings, efficiencies in corporate functions and wider service reforms, with £1.5 billion in cumulative savings set out over the Spending Review period.
145. Following publication of these documents, we have sought clarity on which roles are considered to be ‘frontline’ and which are defined as ‘back office’. We questioned the deliverability of these workforce reduction targets, which the SFC noted will “require a significant departure from recent trends”¹⁹. If pay awards are higher than the Scottish Government has assumed, the SFC noted larger workforce reductions would also be needed to keep the pay bill at the level used in the SSR.
146. In his last evidence session with the Committee in March 2026, the Permanent Secretary confirmed a recruitment freeze across the civil service in the Scottish Government, bar critical roles, which the Permanent Secretary stated offers a degree of certainty on workforce numbers, given the national attrition figure for the civil service stands at around 6% a year. He further confirmed there are no current proposals for either a voluntary redundancy scheme or for compulsory redundancies and that such policy decisions are for Scottish Ministers⁷⁵.

Public administration

Parliamentary committee remit

147. As noted earlier in this report, this was the first time that a Scottish Parliamentary committee’s remit has explicitly included public administration.
148. During this parliamentary session, the Committee undertook three inquiries into matters related to public administration, in addition to taking evidence from the Permanent Secretary on an annual basis^{vi}. The Committee has also tended to look at financial issues through a public administration lens, for example, the number of government strategies, governance, culture and transparency, and the Scottish Government’s approach to decision-making have all featured in the Committee’s budget/pre-budget reports.
149. While taking evidence to inform this legacy report to our successor Committee and to the Parliament, we heard strong evidence that a Scottish Parliament committee should continue to have public administration as an explicit part of its remit. This, it was argued, would provide the continuity and focus required to strengthen scrutiny and improve long-term outcomes, accountability and decision-making.
150. Going further, Carnegie UK and Dr Ian Elliott emphasised that the combination of the finance and public administration remit is particularly effective, and that scrutiny of public finances and public administration should be treated “as mutually reinforcing elements of effective governance”.
151. Reflecting on the Committee’s dual remit, the Permanent Secretary also commented, in his final evidence session with the Committee in March 2026, that there is value in having a committee with the specific remit of public administration, and that “there are customers for this kind of work”.
152. In addition to earlier discussion in this report around the need for financial literacy induction for MSPs, it has been suggested that similar training would be beneficial in relation to the fundamentals of public administration, given the complexity of processes involved.
153. We also support the idea of a committee focused on scrutiny of Government future thinking, building on the lessons learned from our visit to Lithuania and our discussions with Members of the Lithuanian Committee for the Future.

Committee inquiries on public administration issues

Effective Scottish Government decision-making

154. The Committee’s first inquiry into public administration matters focused on effective Scottish Government decision-making. The inquiry sought to bring greater understanding around the current policy decision-making process used by the

^{vi} Annual evidence sessions with the former Permanent Secretary, John-Paul Marks, took place on [3 May 2022](#), [16 May 2023](#), [21 May 2024](#) and [18 March 2025](#), and with the current Permanent Secretary, Joe Griffin, on [24 June 2025](#).

Scottish Government, and to identify the skills and key principles necessary to support an effective government decision-making process.

155. The Committee considered the Scottish Government's approach and structures, its framework for decision-making, the use of evidence, the impact of civil service and ministerial churn and matters related to performance and accountability. We found that, in the complexity of the policy making process, "it is difficult to encourage reflection and learning when the primary focus is on accountability for real and potential failure"⁸⁵. The Committee's "impression [was] that such learning is more likely to be triggered by issues with policy delivery", rather than a well-designed process in which monitoring and evaluation are routine part of government work.
156. We found it particularly difficult to identify how key aspects of the decision-making process and civil service governance work in practice, for example, how the civil service working for the Scottish Government relates to that working for the UK Government, particularly in relation to senior levels of policymaking and accountability. Our report called for clarity on Scottish Government and civil service processes, to encourage meaningful internal evaluation and engagement. The Committee further called for the Scottish Government to consider publishing much more information about Cabinet decisions to improve transparency and allow for better accountability. We further asked the Permanent Secretary to give greater focus to standards in policymaking, to enable the quality of decision-making and advice to be assessed by Ministers, civil servants or those outside Government.
157. We recommended a more systematic approach to the use of evidence in decision-making. In relation to the challenges Government faces in balancing short-term issues with tackling longer-term matters, we recommended that civil servants working for the Scottish Government provide long-term insight briefings on the challenges facing Scotland over the next 50 years. In response, the then Permanent Secretary announced the publication of longer-term insights publications "to create a new resource for public bodies and partners in the third and private sector"⁸⁶. The first such report, Future Trends for Scotland: findings from the 2024-2025 horizon scanning project, was published on 18 June 2025⁸⁷.
158. The then Permanent Secretary also committed to exploring what further information can be made more publicly accessible in relation to his role and relationships with wider civil service governance and how the civil service working for the Scottish Government explains what it does. A more detailed description of the Permanent Secretary's role and accountability is provided in his letter to the Committee of 25 March 2024, alongside updates on the review of the Scheme of Delegation for the Scottish Civil Service and a new curriculum for the Policy Profession, aiming "to bring greater oversight to and accountability for the quality of decision making".

Scotland's Commissioner landscape

159. The Committee's inquiry into Scotland's Commissioner Landscape: A Strategic Approach was prompted by our concerns at the potential for, and implications of, this landscape growing exponentially over this parliamentary session and beyond.
160. At the time the inquiry was launched (December 2023), there were seven Scottish Parliamentary Corporate Body (SPCB) supported bodies, with the creation of another having recently been agreed by Parliament but not yet in operation, and

proposals for a further six being considered.

161. The Committee first highlighted concerns regarding this potential significant increase in our report on the budget 2023-24, and later through our scrutiny of FMs for Bills proposing additional SPCB supported bodies. This inquiry therefore had both financial and public administration elements.
162. The inquiry's aim was to establish the extent to which a more coherent and strategic approach to the creation and development of SPCB supported bodies is needed and how this might be achieved. Based on the evidence received, the Committee concluded that "creating a series of individual new SPCB supported bodies can no longer be the default response of Government and Parliament to perceived failures in public service delivery, or to calls for new 'champions' to promote a specific cause"⁸⁸.
163. We found that the current model "is no longer fit-for-purpose", having developed in an 'ad hoc' way with individual proposals being agreed on a case-by-case basis. This approach, the Committee stated, "led to a disjointed landscape comprised of a collection of individual bodies, with varying functions and powers". There was also evidence of duplication and overlap between existing SPCB supported bodies and capacity issues for the SPCB in providing comprehensive oversight and governance.
164. The Committee's view is that the creation of new advocacy officeholders presents democratic accountability concerns, and that this advocacy role is for MSPs to undertake, "with Parliament holding Government to account on how it seeks to improve the lives of specific groups of society or develop and deliver effective policy", and "funding [...] spent on improving the delivery of public services 'on the ground', where greater impact can be made".
165. The Committee therefore called for "a moratorium on creating any new SPCB supported bodies, or expanding the remit of existing bodies, until a 'root and branch' review of the structure is carried out, drawing on the evidence and conclusions set out in this report".
166. In response to the Committee's findings, the SPCB Supported Bodies Landscape Review Committee was established by Parliament in December 2024. The new Committee's work built on this Committee's findings, and following publication of its report in June 2025, the Scottish Parliament resolved that—

” the SPCB supported body landscape should not be expanded to include new advocacy-type SPCB supported bodies;

any future proposals for new SPCB supported bodies must satisfy two-tier criteria, as set out in paragraph 150 of the report, comprising both justification and effectiveness tests, and that a parliamentary committee should be given the remit of assessing proposals against these criteria;

a parliamentary committee should be given the specific responsibility for the accountability and scrutiny of SPCB supported bodies for a fixed period as a pilot exercise in Session 7.⁸⁹

167. The impact of this work is that only two proposals to create new SPCB supported

bodies were agreed by Parliament this session (the Patient Safety Commissioner for Scotland and the Victims and Witnesses Commissioner for Scotland), and both Bills were in train before the Committee reported.

168. The Scottish Government decided not to progress with its plans for other commissioners (for wellbeing and sustainable development, and for learning disability, autism and neurodivergence). The Bill to create a Disability Commissioner for Scotland was withdrawn during Stage 1, while the Commissioner for Wellbeing and Sustainable Development did not pass Stage 1. At the time of writing, the Bill to create a Commissioner for Older People also currently looks unlikely to proceed.

Cost-effectiveness of Scottish public inquiries

169. Towards the end of the session, the Committee's public administration work focused on statutory public inquiries and their cost-effectiveness.
170. This was the first time that a Scottish Parliament committee examined this matter in depth. The inquiry sought to foster a greater understanding of the current position with public inquiries in Scotland, including their number, timescales, extensions to terms of reference, costs, categories of spend and outstanding recommendations.
171. We found that the current system is "overstretched and poorly defined". The evidence received highlighted escalating costs and limited ability for Ministers to control expenditure once an inquiry is up and running. We concluded that "Statutory public inquiries remain a vital mechanism for investigating matters of significant public concern, and their independence must be safeguarded. However, this cannot come at the expense of accountability for public funds."⁹⁰
172. In our report, published in December 2025, we also made a number of recommendations aimed at improving the operation of the public inquiry system, in a way that retains the flexibility to meet the unique circumstances of individual inquiries, while also strengthening financial control and promoting fiscal sustainability.
173. We recommended the setting of defined budgets and timescales at the point of establishment of public inquiries, with notification and justification for extensions to be provided to the Parliament. We also asked the Scottish Government to work with the UK Government to update the Inquiries Act 2005 to make this a primary legislation requirement.
174. The Committee further recommended the development of a clear framework and enhanced transparency in decision-making, including in relation to the appointment of chairs, the creation of a central budget for public inquiries, to avoid further strain on specific public services, and the establishment of a central public inquiries unit within the Scottish Government.
175. We requested regular reporting of public inquiry costs, the adoption of an eight week timescale for responses to public inquiry reports and the establishment of a robust, transparent system for tracking and publicly reporting on the implementation of inquiry recommendations.
176. To enhance scrutiny, we also asked Parliament to consider adding oversight of public inquiries to an existing parliamentary committee's remit.

177. The report was welcomed by the Scottish Government, even though not all our recommendations were formally accepted ⁹¹. However, during a debate on the report held in Parliament on 26 February 2026, the Deputy First Minister stated, “I think that there are routes to implementing all the Committee’s recommendations” ⁹². She committed to return to the Committee before the end of the session with further information on ways that these recommendations can be accepted and implemented. This commitment was reiterated by the Permanent Secretary on 10 March 2026 ⁷⁵.
178. Linked to this inquiry is consideration of a Legislative Consent Memorandum (LCM) on The Public Office (Accountability) Bill ⁹³. The Bill, which was introduced by the UK Government in the House of Commons on 16 September 2025, includes provisions for a “duty of candour and assistance” (a legal obligation to act transparently) for public authorities and officials when engaging with inquiries, inquests and similar investigations.
179. The Committee was expecting to scrutinise the LCM, given the relevance of the Bill’s provisions to our work on public inquiries. However, delays in the Bill’s progress in the House of Commons mean the Bill is expected to carry over into the next UK parliamentary session (12-month period). Any further LCM lodged by the new Scottish Government would be for a Session 7 committee to consider.
180. The Delegated Powers and Law Reform Committee’s observations on the Bill and the LCM to date are included in that Committee Convener’s letter to the FPA Committee of 25 February 2026 ⁹⁴.

Public administration in government

181. As part of our public administration remit, the Committee held annual evidence sessions with the Permanent Secretary. A key focus of these meetings in the early part of the session was scrutiny of progress against the Scottish Government’s response to the three harassment reviews that took place in late Session 5. The Continuous Improvement Programme which was put in place in response to these reviews was completed in May 2024 when the Committee received a final update on these activities ⁹⁵. Further evidence sessions covered issues including public service reform, civil service workforce and reform, fiscal sustainability, and culture and transparency within the Scottish Government.
182. Finally, a subject that emerged as a possible area for further scrutiny during the Committee’s public administration inquiries and annual evidence sessions was the level of skills and training within the civil service. Both Dr Ian Elliott and Professor Paul Cairney highlighted the need for a skilful civil service, and for investment in public administration knowledge to support better public service design and delivery ⁹⁶. This is particularly relevant in the context of planned workforce reductions and their impact on skills mix within the public sector, as discussed earlier in this report under the section on public service reform.

Annexe A - Legacy report

Evidence sessions

[10 February 2026](#)

The Committee took evidence from—

Stephen Boyle, Auditor General for Scotland;

Lindsay Scott, Technical Officer, Chartered Institute of Taxation;

Dr João Sousa, Deputy Director and Senior Knowledge Exchange Fellow, Fraser of Allander Institute;

Michael Clancy, Director of Law Reform, Law Society of Scotland;

Professor David Heald, Emeritus Professor, Adam Smith Business School, University of Glasgow;

Professor David Bell, Professor of Economics, University of Stirling.

[17 February 2026](#)

The Committee took evidence from—

Sarah Davidson, Chief Executive, Carnegie UK;

Alison Payne, Research Director, Enlighten;

Dr Ian Elliott, Senior Lecturer in Public Administration, University of Glasgow;

Professor Paul Cairney, Professor of Politics and Public Policy, University of Stirling.

[3 March 2026](#)

The Committee took evidence from—

Professor Graeme Roy, Chair, Scottish Fiscal Commission;

John Ireland, Chief Executive, Scottish Fiscal Commission;

Claire Murdoch, Head of Fiscal Sustainability and Public Funding, Scottish Fiscal Commission.

Written Submissions

The Committee received the following written submissions in relation to its legacy report:

[Auditor General for Scotland](#)

[Chartered Institute of Taxation](#)

[Professor David Bell](#)

[Professor David Heald](#)

[Carnegie UK](#)

[Enlighten](#)

[Professor Paul Cairney](#)

[Dr Ian Elliott](#)

Correspondence

The Committee also received correspondence on legacy issues from the Scottish Youth Parliament:

[Letter from the Convener of the Jobs, Economy and Fair Work Committee, Scottish Youth Parliament to the Convener, 27 February 2026](#)

Annexe B - Session 6 inquiries and reports

Pre-budget and budget scrutiny

[Pre-Budget Scrutiny 2022-23: Scotland's public finances in 2022-23 and the impact of COVID-19](#)

- [Report: Pre-Budget Scrutiny 2022-23: Scotland's Public Finances in 2022-23 and the Impact of COVID-19](#)

[Pre-Budget Scrutiny 2023-24: Scotland's public finances in 2023-24: the impact of the cost of living and public service reform](#)

- [Report: Pre-Budget Scrutiny 2023-24: Scotland's Public Finances in 2023-24 and the Impact of the Cost of Living and Public Service Reform](#)

[Pre-Budget Scrutiny 2024-25: The Sustainability of Scotland's Finances](#)

- [Report: Pre-Budget Scrutiny 2024-25: The Sustainability of Scotland's Finances](#)

[Pre-Budget Scrutiny 2025-26: Managing Scotland's Public Finances: A Strategic Approach](#)

- [Report on Pre-Budget Scrutiny 2025-26 - Managing Scotland's Public Finances: A Strategic Approach](#)

[Pre-Budget Scrutiny 2026-27: Responding to Long-Term Fiscal Pressures](#)

- [Report on pre-budget scrutiny 2026-27: responding to long-term fiscal pressures](#)

[Budget Scrutiny 2022-23](#)

- [Report: Budget Scrutiny 2022-23](#)

[Budget Scrutiny 2023-24](#)

- [Report: Budget Scrutiny 2023-24](#)

[Budget Scrutiny 2024-25](#)

- [Report: Budget Scrutiny 2024-25](#)

[Budget Scrutiny 2025-26](#)

- [Report: Budget Scrutiny 2025-26](#)

[Budget Scrutiny 2026-27](#)

- [Report on the Scottish Budget 2026-27](#)

[Inquiry into the Scottish budget process in practice](#)

- [Report on the Scottish Budget process in practice](#)

[Inquiry into the Scottish Government's Public Service Reform programme](#)

Legislation

[Aggregates Tax and Devolved Taxes Administration \(Scotland\) Bill](#)

- [Stage 1 report on the Aggregates Tax and Devolved Taxes Administration \(Scotland\) Bill](#)

[Building Safety Levy \(Scotland\) Bill](#)

- [Stage 1 report on the Building Safety Levy \(Scotland\) Bill](#)

[Scrutiny of Financial Memorandums](#)

[Children and Young People \(Scotland\) Bill: Post-legislative scrutiny of the 2013 Financial Memorandum](#)

National Performance Framework

[National Performance Framework: Ambitions into Action](#)

- [Report on the National Performance Framework: Ambitions into Action](#)

[National Performance Framework: Inquiry into proposed National Outcomes](#)

- [Report on the National Performance Framework: Review of National Outcomes](#)

Public administration

[Inquiry into Public Administration - Effective Scottish Government decision-making](#)

- [Report on Public Administration - effective Scottish Government decision-making](#)

[Scotland's Commissioner Landscape: A Strategic Approach](#)

- [Report on Scotland's Commissioner Landscape: A Strategic Approach](#)

[Cost-effectiveness of Scottish public inquiries](#)

- [Report on the Cost-effectiveness of Scottish Public Inquiries](#)

For a full list of Committee work, including correspondence and stand-alone evidence sessions, please see the [Committee webpage](#).

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