



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

Tom Arthur MSP
Minister for Public Finance,
Planning and Community Wealth
Scottish Government

By email:

All correspondence c/o
Finance and Public
Administration Committee Clerks
Room T3.60
The Scottish Parliament
Edinburgh, EH99 1SP
FPA.committee@parliament.scot

5 October 2022

Dear Minister

Thank you for your letter dated 1 August in which you set out the use of common law powers to appoint a Chair of the Capital Accounting Review. The Committee considered your letter at its meeting on 4 October as well as the Scottish Public Finance Manual (SPFM) guidance on the use of such powers.

Given the use of common law powers is unusual, the Committee agreed to seek clarification about its use and, in particular, the circumstances when expenditure without statutory authority can be incurred as set out in the SPFM guidance.

We would also welcome further information on the following:

- the specific common law power you are using to appoint the Chair, as well as the parliamentary authorisation for it;
- the anticipated value of the expenditure – for example whether the expenditure is below £1 million in value and is of a one-off nature, and
- whether the use of the powers is temporary pending the seeking of statutory powers.

I look forward to hearing from you.

Kind Regards

Daniel Johnson MSP
Deputy Convener
Finance and Public Administration Committee