

Permanent Secretary
John-Paul Marks



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Kenneth Gibson
Convener
Finance and Public Administration Committee
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Dear Convener,

Following my appearance at your Finance and Public Administration Committee, please find below further information on areas I committed to write to you on.

Firstly, I am happy to provide a further update on Financial Memoranda and the process to support Parliamentary scrutiny through the Bill stages. As set out in the [Scottish Public Finance Manual - Guidance Note 2009/01](#), any substantive changes to a Bill's Financial Memorandum during Stage 1 should be addressed through correspondence with the Finance Committee. Bill teams should ensure that there is a robust basis for revisions, including early engagement with finance and analytical officials. Standing Orders require a Financial Memorandum to accompany a Bill on its introduction, and if a Bill is amended at Stage 2, a revised or supplementary Financial Memorandum must be lodged after Stage 2. As a Bill progresses, and where amendments substantially alter any costs, savings, and changes to revenues, the Memorandum should be updated in line with Standing Orders, to support effective scrutiny of the Bill as it progresses.

Amending Standing Orders is of course a matter for Parliament rather than Government. The former Minister for Parliamentary Business, George Adam MSP, wrote to Committee on 18 April 2024 suggesting the development of a standard approach for updating the Committee when Bill teams become aware of any significant change in costs following introduction. This approach could ensure more information is provided to support Parliamentary scrutiny, and we would welcome your feedback on this approach. Further to our discussion, I have met with the team who developed the Financial Memoranda for the Police (Ethics, Conduct and Scrutiny) Bill and agreed that this approach could have been adopted to ensure both your Committee and the Criminal Justice Committee were aware of cost changes at an earlier point. Officials stand ready to work with your Clerks on implementing this approach, to support transparency and scrutiny.

I also committed to following up on the next steps on the Financial Memorandum for the National Care Service (NCS) Bill given the Committee's feedback. The Committee requested a revision to the Financial Memorandum, provided in December 2023, to reflect the changes the Government had indicated it intended to make to the NCS Bill at Stage 2. Ministers have committed to sharing the text of draft amendments with the Health, Social Care and Sport Committee this month.

Finally, during the Committee session, Michael Marra MSP asked about the process on any actions arising from First Minister's Questions (FMQs), along with two specific questions in relation to Secure Care and Fatal Accident Inquiries. I have responded to Mr Marra on these points directly.

I hope the above information is helpful to the Committee.

Best wishes,

JP Marks
Permanent Secretary to the Scottish Government