



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Kenneth Gibson MSP
Finance and Public Administration
Committee Clerks
Room T3.60
The Scottish Parliament
Edinburgh
EH99 1 SP

4 October 2023

Dear Kenneth,

Thank you for your letters to the Chancellor of the Exchequer of 7 February and 7 September on scrutiny of the Scottish Government Budget. I am replying as the minister responsible for funding for the devolved administrations. I would like to apologise for the delay in responding to your earlier letter.

I recognise the importance of the Finance and Public Administration Committee's role in providing rigorous scrutiny of the Scottish budget and holding Scottish Government ministers to account for their policy and budgetary decisions.

I would like to reaffirm the UK Government's commitment to working together with the devolved Parliaments and Assemblies wherever possible. In particular, I would like to thank the Committee for its valuable contribution to the call for evidence for the independent report into the Scottish Government's Block Grant Adjustments which we published alongside the Scottish Government this year.

However, as I noted in my letter of 18 January 2023, I am mindful of parliamentary accountabilities, where the UK Government is accountable to the UK Parliament for its tax and spending decisions. While I fully appreciate that UK Government decisions affect the Scottish Government's funding, the UK Government is held to account for those decisions by Parliament in Westminster, including as they pertain to Scotland. I will not therefore be accepting your invitation.

The UK Government will continue to engage with the Scottish Government on funding decisions and their impact on devolved matters as part of the wider operation of the Scottish Government's Fiscal Framework. This includes my recent meeting with the Deputy First Minister of Scotland at the Finance: Interministerial Standing Committee on 20 September, where we held positive and productive discussions in our remit as finance ministers.

Thank you for taking the trouble to make me aware of these concerns.

Yours sincerely,

THE RT HON JOHN GLEN MP