

Deputy First Minister and Cabinet Secretary for Finance  
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit  
airson Ionmhas

Shona Robison MSP  
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By email: [FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)

30 June 2023

Dear Kenneth,

Thank you for your letter dated 28 June and for the prompt consideration by the Committee on planning for the 2024-25 Scottish Budget. It is very helpful to receive an early view.

I agree that it is beneficial to both the Committee and the Scottish Parliament to receive details on the new Scottish Budget as soon as practicable in order to support discussion, scrutiny and debate. As you know, the funding arrangements for the Scottish Government have changed in recent years, with the last few years being particularly variable in relation to the UK Autumn Statement which is a significant determinant of our total funding package. Unfortunately, our experience of the last few years has indicated that it is difficult to get a firm date from the UK Government until very late in the process.

As the Committee will appreciate, the Scottish Budget has become more complex in recent years due to the funding elements and further powers around demand led spending in social security, both of which necessitate independently produced forecasts. When the Office for Budget Responsibility (OBR) forecasts are published, the Scottish Fiscal Commission (SFC) must produce another set of pre-measure forecasts to enable the Scottish Government to finalise its tax and social security policies alongside portfolio spending plans. Once these decisions have been taken there is then a significant process of quality assurance to finalise the SFC and Scottish Government budget documents.

The three week period built into the original Written Agreement with the Committee on Budget matters was agreed at a time when the Government and Parliament were in the early stages of understanding the impact of the Scotland Act 2016 powers and the interaction with the Scottish Fiscal Commission processes.

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While the Scottish Government will always endeavour to produce a Scottish Budget at the earliest opportunity for the Parliament, the complexity and risks now embedded in developing the Scottish Budget and its forecasts are such that I consider that the three week period turnaround from the UK Autumn Statement is no longer reasonable.

At present, in the absence of any firm information from the UK Government on its plans for its Autumn Statement, 14 December is realistically the earliest date we expect to be able to plan to publish a Scottish Budget. Clearly, if the UK Government delivers a late Autumn Statement it could impact on the 14 December proposal. Please be assured that I will continue to work closely with the Committee and will give the Committee as much notice as possible if that plan needs to change.

I regret that I cannot support a proposal for an earlier Scottish Budget for all these reasons. In the meantime, my officials will continue to work with Committee clerks on planning the Budget and Budget Bill timeline and it would be helpful if those discussions could consider any additional measures that might help the Committee.

I have copied this letter to the Scottish Fiscal Commission for information.

**SHONA ROBISON**

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