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Richard Leonard MSP
Convener
Public Audit Committee
The Scottish Parliament
Edinburgh
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14 June 2024

Dear Mr Leonard

Impact of the general election on timetabling of Infrastructure Investment Plan publications

I am writing to update you on the latest position of our Major Capital Projects reporting following the delay to the planned publication of the Medium-Term Financial Strategy (MTFS) and associated documents including our annual progress report of the Infrastructure Investment Plan (IIP) and the review of the IIP's pipeline. These were scheduled for June but as a consequence of the Prime Minister calling a general election for 4 July, we are reconsidering their scheduling in accordance with pre-election guidance issued by the Permanent Secretary. The Scottish Fiscal Commission agree that publication of their economic and fiscal forecasts should be deferred and that a revised timeline will allow the Scottish Government to respond to new fiscal positions from an incoming UK Government, which of course could be material to the MTFS.

Given the summer recess and the uncertainty around when a UK fiscal event in Autumn might take place and the subsequent impact for the Scottish Budget 2025-26, I cannot at present provide a specific timeline for the rescheduled publication of the IIP pipeline review. Parliament will be informed when Ministers have taken a view on the revised timetable.

In relation to the six-monthly reporting, in order to maintain the rhythm of reporting and allow the Committee visibility of progress being made on major capital projects that are underway, I propose that the Scottish Government publishes its Annual Progress Report of the IIP for the financial year 2023-24, and the IIP Major Capital Projects Progress Update, in early September at the start of the new session.

This report will form the same basis of the previous report provided in January 2024ⁱ and whilst it will not contain a pipeline of planned projects or a programme pipeline update, it will outline the latest progress of infrastructure projects with a capital value of £5 million or more which are at the Outline Business Case (or equivalent) approved stage or beyond. The progress report will outline key infrastructure achievements during the last year as well as

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