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Gordon Lindhurst MSP
Convener
Economy, Jobs and Fair Work Committee
Scottish Parliament
Edinburgh
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7 October 2017

Dear Gordon

Draft Budget 2018-19

Thank you for your letter of 14 September regarding scrutiny of Draft Budget 2018-19.

As you will be aware, the process governing the Scottish budget is subject to agreement between the Finance and Constitution Committee and the Scottish Government. On 27 September, you were copied into a letter from the Finance and Constitution Committee agreeing a transitional process for the 2018-19 Draft Budget ahead of the implementation of the recommendations of the Budget Process Review Group in time for the 2019-20 Budget. That agreement will see the 2018-19 Draft Budget published on 14 December 2017.

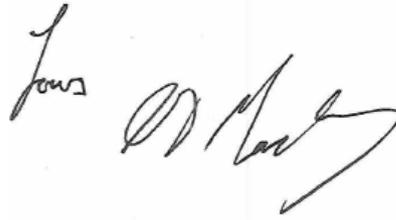
The Scottish Government already publishes a range of data and evidence on budgets and outcomes to support the existing budget process, but I have also indicated to the Finance & Constitution Committee that it is my intention to implement the Budget Review Group's recommendation on increasing transparency in the Draft Budget, as part of the 2018-19 Draft Budget document.

I would also highlight that the Level 4 budget data published alongside previous Draft Budgets provides accompanying notes providing "clarity and transparency in exactly what each budget line relates to" including a line by line explanation of "What it buys" and an "Explanation of significant changes from previous year." The following link takes you to the 2017-18 Level 4 budget information on the Scottish Parliament website:

http://www.parliament.scot/FinancialScrutiny/2017-18_Budget_level_4.xlsx

I hope that this information is helpful and that the introduction of our new budget process and associated documentation from next year will support the Committee in undertaking its effective scrutiny of the budget.

I am copying this letter to the Convener of the Finance and Constitution Committee.

A handwritten signature in black ink, appearing to read 'Derek Mackay', written over a light grey rectangular background.

DEREK MACKAY