



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

Shona Robison MSP
Cabinet Secretary for Finance and Local Government
Scottish Government

by email

3 September 2024

Dear Shona

Thank you for your letter of 2 September 2024 in which you propose that the Scottish Budget 2025-26 is published on Wednesday 4 December 2024. The Committee also appreciates you taking the time to meet with us to discuss this and a range of other issues at our Business Planning Day on 29 August.

As you are aware, the Committee would normally expect the Scottish Budget to be published more closely following the UK Budget, however, we note the explanation from both the Scottish Government and the Scottish Fiscal Commission that additional time is required to prepare spending plans and forecasts this year, given the uncertainties around the new UK Government's budgetary plans and the challenging financial climate. As you are aware, Standing Orders require Stage 3 of the Budget Bill to be completed before the expiry of 70 days after the Bill's introduction or the Bill falls (Rule 9.16.5). In order to protect additional time for parliamentary scrutiny, the Committee is therefore content with the publication date of 4 December for the Scottish Budget document, subject to the introduction of the Budget Bill being at least two weeks thereafter.

The Committee notes from your letter that you have decided not to publish a Medium-Term Financial Strategy alongside the Scottish Budget 2025-26 and that you are seeking the Committee's views on what medium-term information could instead be included in the Scottish Budget documentation. We would expect to have been consulted prior to the decision being taken and, in addition, we are disappointed that the Infrastructure Investment Pipeline (IIP) refresh will also now not be published this year. The Committee would find it helpful for medium term projections (the tables of figures usually included in the MTFS) to be published alongside the 2025-26 Budget where possible, as well as the latest projected 2024-25 spend (as at Autumn Budget revision) to support scrutiny and transparency. In the absence of the IIP we also seek confirmation that the Scottish Budget document will set out the detail of the investment assumptions that have been made in relation to the capital budget.

Contact: Finance and Public Administration Committee, The Scottish Parliament, Edinburgh, EH99 1SP.

Email FPA.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

Thank you for the offer of a briefing from Scottish Government officials in relation to its approach to the Tax Strategy, which is to be published alongside the Scottish Budget 2025-26. We would welcome a written update ahead of this informal briefing and clerks will be in touch with officials to arrange a suitable time to hold this informal session.

The Committee looks forward to scrutinising the Scottish Budget 2025-26 and Tax Strategy in due course, and to receiving a further update in relation to how the Winter Fuel Allowance reconciliation will be applied once officials in the Scottish Government and HM Treasury have worked through the detail of arrangements.

Yours sincerely,

Kenneth Gibson MSP
Convener