

CVDR/S6/23/1/3

# COVID-19 Recovery Committee

**1st Meeting, 2023 (Session 6), Thursday  
19 January 2023**

## Scottish Government Budget 2023-24

### Introduction

1. On the 15 December 2022, the Scottish Government published its [budget for 2023-24](#). The following documents were published alongside the budget—

- [Scottish Budget 2023-24: equality and Fairer Scotland statement](#)
- [Scottish Budget 2023-24: public attitudes to tax and stakeholder roundtable summary](#)
- [Scottish Income Tax 2023-24: factsheet](#)
- [Scottish Rate Resolution 2023-24: draft motion and explanatory note](#)
- [Scottish Budget 2023-24: high level carbon assessment](#)

2. Also on the 15 December 2022, the Scottish Fiscal Commission published the following documents to accompany the Scottish Government's budget documents—

- [Scotland's Economic and Fiscal Forecasts – December 2022](#)
- [Forecast Evaluation Update – December 2022](#)

3. At this meeting, the Committee will take evidence on the budget documents from the following witnesses—

- John Swinney, Deputy First Minister and Cabinet Secretary for COVID Recovery;
- Simon Mair, Deputy Director, Covid Recovery and Public Service Reform;
- Christine McLaughlin, Director of Population Health; and
- Jamie MacDougall, Deputy Director for Budget and Public Spending

## Pre-budget scrutiny

4. In advance of the publication of the budget documents, the Committee undertook pre-budget scrutiny of the COVID-19 Strategic Framework and the COVID Recovery Strategy. It focused on how the Scottish Government funds its COVID Recovery Strategy and the ongoing costs associated with the pandemic, as set out in the COVID-19 Strategic Framework, such as the booster vaccination programme, provision of procured personal protective equipment (PPE), surveillance and work on future pandemic preparedness.
5. Following evidence gathering, the Committee [wrote](#) to the Scottish Government on 28 October 2022, and made a number of recommendations in relation to covid recovery and the cost crisis, ongoing COVID-19 costs and pandemic preparedness, outcomes based budgeting and policy evaluation and the wellbeing economy.
6. On 20 December, the Scottish Government [wrote](#) to the Committee stating that Covid Recovery Strategy is an 18-month programme which runs until summer 2023. The letter also set out its response to the Committee's recommendations.
7. Both these letters are attached at the Annexe.

## Next steps

8. As part of the [budget process](#), it is expected that the pre-budget scrutiny debate and the Stage 1 budget debate will both take place later this month.

**Committee Clerks**  
**January 2023**