



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Constitution Committee

Derek Mackay MSP,
Cabinet Secretary for Finance, Economy
and Fair Work
(by email)

Room T3.60
The Scottish Parliament
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14 November 2019

Dear Cabinet Secretary,

Scottish Budget 2020/21

The Committee has given initial consideration to the timetable for scrutiny of the 2020/21 Scottish Budget. In particular, the Committee has considered the challenges and risks of publishing the Scottish Budget before the UK Budget. The Budget Process Review Group considered these risks and challenges in some detail noting that –

“the workings of the Fiscal Framework mean the Scottish budget remains inextricably tied to the UK budget. This is not just in terms of the overall impact on Scottish Government finances, but also with regard to the timing of fiscal events at a UK level and the importance of both UK policy in tax and welfare as well as OBR forecasts to the Scottish budget.”¹

¹ [https://www.parliament.scot/S5_Finance/Reports/BPRG - Final_Report_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

The Group concluded that “publishing the Scottish Budget prior to the UK Budget would be counter-productive due to the likely levels of uncertainty.”¹

The Committee’s view is, therefore, that the Scottish Budget should optimally be published after the UK Budget. We recognise, however, that there may be circumstances which emerge after the UK election which mean that this may not be possible.

The Committee has asked our clerks to work with Scottish Government officials to bring forward proposals for a bespoke process for scrutiny of the 2020/21 Scottish Budget dependent on the timing of the UK budget.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Bruce Crawford', with a stylized flourish at the end.

Bruce Crawford MSP
Convener

¹ [https://www.parliament.scot/S5_Finance/Reports/BPRG - Final_Report_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)