

An Leas-phrìomh Mhinistear agus Ath-shlànachadh  
Cobhid  
Deputy First Minister and Cabinet Secretary for Covid  
Recovery  
John Swinney MSP



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30 September 2022

Dear Kenneth,

### Timing of Scottish Budget 2023-24

I look forward to my evidence session with the Committee next week as part of pre-Budget scrutiny. In advance of that discussion I wanted to initiate dialogue on the date for Scottish Budget 2023-24. This builds on the productive collaboration that the Committee and Ministers have had around previous budget processes and timetables.

The UK Government has announced that OBR forecasts will be available on 23 November. These forecasts are crucial for our Budget planning. I am of course mindful of the need for proper time for parliamentary scrutiny and advance certainty around that, balanced against proper time for the Scottish Government and the Scottish Fiscal Commission to complete their respective analyses and decision-making. I should also note the need for the Scottish Government to give the SFC ten weeks' notice of the Budget date under our statutory joint protocol.

The relative lateness of the UK Government's autumn event would seem to make an early December date impracticable, given the time needed to incorporate the forecasting process. However, I appreciate pushing beyond this could start to bring some difficulties for the Committee's scrutiny process. I would welcome your views in this respect with a view to agreeing a date.

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Lastly, I wanted to update you in respect of the expert panel whose advice will inform the Scottish Government's Emergency Budget Review as well as the 2023-24 Scottish Budget, following my reference to this in the chamber on 27 September. The panel has now been established and met for the first time on 29 September. Members of the panel are Sir Anton Muscatelli, Professor Frances Ruane and Professor Mike Brewer. I will report the results of the Emergency Budget Review in the week beginning 24 October.

**JOHN SWINNEY**

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