



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Kenneth J Gibson MSP  
Finance and Public Administration Committee  
The Scottish Parliament  
Edinburgh, EH99 1SP

18<sup>th</sup> January 2023

*Dear Kenneth,*

#### SCRUTINY OF SCOTTISH GOVERNMENT BUDGET

1. Thank you for your letter to the Chancellor of the Exchequer of 17 November on scrutiny of the Scottish Government Budget. I am replying as the minister responsible for funding the devolved administrations. I would like to offer my apologies for the delayed response.
2. I recognise the importance of the Committee's role in providing rigorous scrutiny of the Scottish Budget and holding Scottish Government ministers to account for their policy and budgetary decisions. At the same time I am mindful of parliamentary accountabilities, where the UK Government is accountable to the UK Parliament for its tax and spending decisions. I will therefore not be accepting your invitation.
3. In addition to the role of the UK Parliament in holding the UK Government to account, the Office for Budget Responsibility also provide independent scrutiny of UK Government tax and spending decisions.
4. The UK Government will also continue to engage with the Scottish Government in the usual way ahead of the Spring Budget 2023 on 15 March.

Yours ever,

THE RT HON JOHN GLEN MP