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25 August 2020

Dear Susan,

I am writing to provide an update on my intentions with regards to upcoming fiscal events. As you will be aware, the Medium Term Financial Strategy (MTFS) was postponed from its planned publication date in May 2020. My officials have been liaising on an ongoing basis with the clerks to the Finance and Constitution Committee and your own staff to consider the timing of both the Budget and MTFS.

I hope to publish the Scottish Budget in December 2020 in accordance with our usual Budget timetable and premised on this my intention is that the MTFS is published on the same day. I understand that the Committee agrees with this approach, and is of the view that it would be appropriate for the SFC's next forecasts to simultaneously inform both the Budget and MTFS. I welcome that view.

As you know, the timing of the UK Budget is of crucial importance for that of the Scottish Budget and I will make a final decision on the Scottish Budget timing once the timing of the UK Budget is clearer.

This timing for the MTFS departs from the recommendations of the Budget Process Review Group. I am aware that the postponement and these plans will impact on the normal timing of the SFC's fiscal forecasts for this financial year and I recognise that presenting a single set of forecasts for both documents may cause some additional complications for the SFC.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire  
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You may also wish to be aware that I propose to lay the Autumn Budget Revision (ABR) before Parliament on or around 24<sup>th</sup> September, in line with previous years. Alongside the usual transfers and technical adjustments, this year's ABR will provide an update on COVID-19 related expenditure further to that detailed in the Summer Budget Revision approved by the Parliament in June. I can also confirm our intention to publish the Fiscal Framework Outturn Report in advance of the Finance and Constitution Committee session on 7th October, at which it will take evidence from me, although the final timing will be subject to the availability of relevant data.

Looking forward, the next Scottish Parliamentary elections are scheduled to take place on 6 May 2021. Given this timing, I do not believe it will be feasible for the 2021 MTFS to be published in May. It will be for any incoming administration to discuss and agree an approach with Parliament and the SFC, and my view is that this should be done as soon as possible after the election.

I have written in similar terms to the Convener of the Finance and Constitution Committee, Bruce Crawford MSP.



**KATE FORBES**

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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