

Briefing on the 2023/24 Scottish Budget

Executive Director of Performance Audit
and Best Value

Item 7
Meeting date: 9 February 2023

Purpose

1. This slide pack sets out the key facts and figures from the 2023/24 Scottish budget, and the main messages this includes for local government. It also makes links between the budget and the Accounts Commission's work programme.

Recommendations

2. The Accounts Commission is invited to note the slide pack.

Background

3. The Scottish Budget was announced 15 December 2022, in a context of tremendous pressures on public spending, industrial action, and the cost of living crisis. It followed on from a period of UK fiscal uncertainty, with two fiscal events (the mini budget and the Autumn Statement) held within two months.
4. The budget process is currently ongoing, with the stage 1 debate taking place 2 February. The bill is expected to pass in February and receive royal assent in March.
5. The funding included in the Scottish budget for local government has been widely discussed, at a time when councils are having to deal with a number of significant financial challenges.

Conclusion

6. We have included appendices to this year's paper, providing background information on a broader range of budget issues. In our presentation to the Commission, we will highlight the key aspects of slides 1-22 focusing on the following issues:
 - The funding provided for local government in the 2023/24 Scottish budget
 - The changes to local government taxes for 2023/24
 - The context to the 2023/24 budget, including the local government context and the economic and fiscal developments in advance of the budget
 - Links between the Commission's work programme and Scottish Government's strategic priorities and related spending commitments
 - The information provided in the budget on the National Care Service (NCS).