
**Public Services Reform (Scotland) Act 2010
Report for the year ended 31 March 2025**

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1. Introduction

- 1 This document details the information Scottish Fiscal Commission is required to publish as prescribed in the Public Services Reform (Scotland) Act 2010. It has been compiled with reference to the guidance issued by Scottish Government, and all amounts shown include VAT, where applicable.
- 2 Further information on the work of Scottish Fiscal Commission can be found on its website, in particular in the following documents:
 - Corporate Plan 2022-25¹
 - Business Plan 2024-25²
 - Annual Report and Accounts for the year ended 31 March 2025³
- 3 Should you require further information in relation to the activities or operations of the Scottish Fiscal Commission, please contact the Commission at:

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¹ Scottish Fiscal Commission [Corporate Plan 2022-25](#)

² Scottish Fiscal Commission [Business Plan 2024-25](#)

³ Scottish Fiscal Commission [Annual Report and Accounts for the year ended 31 March 2025](#)

2. Expenditure Information

Public Relations

- 4 This amount includes: stakeholder engagement events, and the costs of the Commission's in-house Communications Manager (up to the end of April 2024 when the postholder retired).

Amount for 2024-25: £12,447 (2023-24 £35,182)

Overseas Travel

- 5 In 2024-25 overseas travel expenses were incurred for:

January 2025 – two Senior Members of staff to attend the Inter Parliamentary Financial Information Network in Dublin

Amount for 2024-25 £677 (2023-24 £1,600)

Hospitality and Entertainment

- 6 In 2024-25 there were no expenses for refreshments and catering at meetings with stakeholders.

Amount for 2024-25: £0 (2023-24 £0)

External Consultancy

- 7 In 2024-25 there were no expenses on external consultancy.

Amount for 2024-25: £0 (2023-24 £0)

Payments in excess of £25,000

- 8 In 2024-25, the Commission made three payments which fall within the reporting definition (this does not include remuneration paid to Commissioners or Commission staff). This was for:

- £123,220 (2023-24 £123,520) was paid over nine payments to the Scottish Government for the Memorandum of Terms of Occupation for Governor's House which included non-domestic rates and maintenance/service charges.
- £75,281 (2023-24 £0) was paid over two payments to Scottish Government for the installation of a new Fire Alarm System, Intruder Detection System, and upgrading of lighting in Governor's House.
- £51,488 (2023-24 £0) was paid to the Organisation for Economic and Cooperation and Development (OECD) as a contribution to the cost of the quinquennial statutory review, which was published in March 2025.⁴ The next statutory review is due to take place in 2029.

⁴ [OECD Review of the Scottish Fiscal Commission](#) (March 2025)

9 In addition, for transparency we report the following payments in 2024-25:

Non-cash payments:

Deloitte LLP - £33,240 (2023-24 £30,570) for the cost of auditing the Commission.

3. Remuneration

10 Scottish Fiscal Commission had no staff members who received remuneration in excess of £150,000 during 2024-25 (2023-24 no staff received remuneration in excess of £150,000).

11 No member of Scottish Fiscal Commission staff received a bonus or other discretionary performance related payment in 2024-25 (2023-24 no staff received a bonus or performance related payment).

4. Steps to Promote Sustainable Economic Growth

12 The Scottish Fiscal Commission is the independent fiscal institution for Scotland. We produce the official fiscal and economic forecasts used in the Scottish Budget and assess the reasonableness of the Government's borrowing projections.

13 Healthy, sustainable public finances directly support sustainable growth in a number of ways including:

- impact on the economy
- ability to fund public services
- ability to invest in public infrastructure

14 The accuracy of the Commission's forecasts is directly linked to Scotland's public finances through the operation of the fiscal framework. So by producing high quality, credible reports we play our part in making sure Scotland has healthy and sustainable public finances.

15 To ensure high quality forecasts, each year we publish a detailed forecast evaluation report comparing our forecasts to published outturn data to help others to scrutinise our work and to identify how we can improve.

16 To be credible, our work must be free from political influence. Our statutory basis and the way we operate both safeguard our independence. We are a non-Ministerial Office, not part of the Scottish Government. This means the Commission is directly accountable to the Scottish Parliament for the delivery of our functions. The Commission has full discretion in how we deliver our statutory functions: we make our own forecast judgements, choose our own methods and decide the content of our analytical publications and work plan.

17 The other mechanisms by which the Commission's work supports sustainable growth is by working to improve the range and quality of Scottish economic data that are published, and by improving transparency in Scottish public finances and scrutiny of them. Better data help us to produce more accurate forecasts and can give businesses and government better evidence for decision making. By adding to fiscal transparency we assist good governance that in turn supports economic growth.

- 18 The Commission wants to ensure its forecasts are understood and used appropriately. To that end we have produced a series of occasional papers and videos to give details of our approaches to forecasting that are available on our website.

5. Steps to Improve Efficiency, Effectiveness and Economy

- 19 During 2024-25 staff costs were our highest costs, at 80 per cent of our operating cost. Having reached our full complement of staff, a regular pattern of turnover has been established, in part as temporary contracts, secondments or rotations ended as anticipated, and in part as individuals moved away to promotions or new opportunities. We have used a flexible mix of permanent and fixed term appointments to meet our staffing needs, and benefited from a strong and diverse pool of candidates.
- 20 In line with the guidance that public bodies should actively explore and implement as appropriate all opportunities for sharing the provision of back office and front line functions, the Scottish Fiscal Commission make use of a range of shared service agreements with the Scottish Government to achieve efficiency and economy. These cover the following areas:
- Human Resources and payroll
 - IT
 - Accommodation
 - Finance and Accountancy, including access to the Scottish Government's Enterprise Accountancy System and replacement Oracle system, ePC card and EASEbuy purchasing and payment system
 - Procurement
 - Legal services
 - Internal Audit
- 21 In relation to procurement, the Commission undertakes limited levels of procurement activity, making use of call off contracts where possible, and using the shared service agreement to access procurement expertise when required.

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