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Bob Doris MSP
Convener
Public Service Reform Committee
The Scottish Parliament
Edinburgh
EH99 1SP

15 June 2026

Dear Convener,

Congratulations on your appointment as Convener of the Public Service Reform Committee. I'm writing to introduce myself as Chair of the Scottish Fiscal Commission (SFC) and to offer our support to your Committee.

The SFC is Scotland's official, independent fiscal institution. We produce the official economic and fiscal forecasts to accompany the Scottish Government's Budget cycle. We are a Non-Ministerial Office directly accountable to the Scottish Parliament for the delivery of our functions which were set out in the Scottish Fiscal Commission Act 2016.

We generally produce two reports each financial year forecasting Scottish GDP, income from devolved taxes and expenditure on devolved social security benefits. Our 5-year forecasts inform the Scottish Budget and assist in the scrutiny of fiscal events. We also provide an assessment of the reasonableness of the Government's borrowing projections and produce reports on the long-term sustainability of the Scottish Government's public finances. More recent reports have also included more commentary and analysis of the Government's spending decisions, including its approach to public service reform and public sector pay and workforce.

Following an independent evaluation of work by the OECD in 2019, the SFC now also report on the longer term fiscal sustainability of the Scottish Budget. Our most recent [fiscal perspectives report](#) was published in February this year. This highlighted issues that we think will present challenges for the Scottish Budget and are particular areas for a reform focus over the new parliamentary session.

On Tuesday 25th August we will publish three reports:

- The Fiscal Update will provide updated analysis of the Scottish Government's fiscal position as the new administration starts preparations for its first Scottish Budget. The update will also look at recent economic developments and the potential impact on the Budget.

- The Forecast Evaluation Report will review our forecast performance in 2025-26 and our income tax forecasts for 2024-25.
- The Statement of Data Needs outlines the improvements we are requesting to the data and information used in our work. This year's Statement will also consider how the presentation of the Scottish Budget could be improved.

Upon publication of these reports I intend to write to you to highlight relevant points for the Committee.

As Scotland's independent budget authority we would be happy to help the committee understand the Scottish Budget process. And if there is anything else you or the other members would find helpful by way of explanation or background, we would be happy to help.

Given our likely close working over the coming session, I would very much welcome the opportunity to meet with you over the summer to discuss our work and how we can support the Committee.

Yours sincerely,



Professor Graeme Roy