Protocol for engagement between the Scottish Fiscal Commission and the Scottish Government

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Ways of working

Purpose

1. This Protocol fulfils the statutory obligation on the Scottish Fiscal Commission ('the Commission') and Scottish Ministers to agree and publish a Protocol for their engagement relating to the forecasting and assessment process. As defined in the Scottish Fiscal Commission Act 2016 (SFCA), the forecasting and assessment process refers to all of the Commission's duties on the production of forecasts and forecast evaluation.[1]

Context

2. It is the duty of the Commission to prepare forecasts at least twice a year to inform the Scottish Budget and the Medium-Term Financial Strategy (MTFS). These forecasts should cover five years and include Scottish onshore Gross Domestic Product (GDP), Income Tax, assigned Value Added Tax (VAT), devolved taxes, Non-Domestic Rates, and devolved social security. The Commission must also assess the reasonableness of Ministers' projections as to their borrowing requirements.[2] In so doing, it takes into consideration the fiscal position more broadly, including other fiscal framework powers such as the Scotland Reserve, and any funding assumptions made by the Scottish Government. The Commission also provides commentary on the spending plans of the Scottish Government. The Commission may also at any time produce forecasts, assumptions and projections in relation to any other fiscal factors it considers appropriate.[3]

3. The Commission is a non-Ministerial Office responsible for independent economic and fiscal forecasting. The Commission develops and runs the forecasting models, producing the forecasts required to fulfil the Commission's statutory duties.

4. References to the Scottish Government cover the core Scottish Government and agencies such as Social Security Scotland.

5. The Scottish Government is responsible for:

   a. The development and modelling of policy options related to the Scottish Budget.

   b. Advising and supporting Ministers in their decisions on policy measures.

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[1] Scottish Fiscal Commission Act 2016.
[2] Scottish Fiscal Commission Act 2016 Section 2.
[3] Fiscal factors are defined in the Scottish Fiscal Commission Act 2016 Section 2 (5): a fiscal factor is anything which the Scottish Ministers use to ascertain the amount of resources likely to be available for the purposes of sections 1 to 3 of the Public Finance and Accountability (Scotland) Act 2000.

c. Informing the Commission of any policy measures which the Government considers may affect the forecasts that the Commission are responsible for producing.

d. The production of the funding and spending projections and scenarios presented in the MTFS.

6. To produce its policy costings the Commission may have to make judgements. If those judgements are not currently contained in the models provided by the Commission to the Government, the Commission will look to provide further guidance and analysis to the Government.

Principles

7. The Commission and Scottish Government will adhere to the following shared principles:

a. In accordance with the Organisation for Economic Co-operation and Development (OECD) principles for independent fiscal institutions, the independence of the Commission, as set out in its founding legislation, will be respected at all times.

b. The Commission will carry out its functions with integrity and in such a way as to promote transparency. To that end the Commission will also seek to comply voluntarily with the Code of Practice for Statistics. The Statement of Voluntary Compliance is published on the Commission's website.[4]

c. The Commission will remain politically neutral and will avoid making political judgements.

d. The Commission is responsible for the independent production of forecasts and for all the assumptions and judgements informing those forecasts.

e. The Commission will publish alongside its forecasts a detailed explanation of the methodology used and of factors that it has taken into account: in particular, assumptions and risks.

f. In publishing its forecasts, assessments and reports, the Commission must have regard to relevant Scottish Government policy and will not consider what the effect of alternative policies would be. The Commission may however consider the effect of alternative forecasting assumptions or methodologies on tax revenue, social security spending, or GDP forecasts.

g. The Scottish Government must inform the Commission of policy changes, operational information and legislative changes which pertain to the Commission's forecasts and its assessment of the reasonableness of the funding

[4] See How we work on the Scottish Fiscal Commission website.

position. The Scottish Government must do so in a timely manner and will endeavour to do so as soon as reasonably possible.

h. The Scottish Government and the Commission are bound to handle all privileged budget information in accordance with their respective guidance applying to Commissioners, Special Advisers, Ministers, and Civil Servants.

i. In advance of publication, both organisations will protect all forecasts, analysis, reports, and media releases shared between the two organisations. These, and any information contained within, will only be shared outwith the two organisations by prior agreement and only in limited situations.

j. With a view to increasing the transparency of interactions between the Commission and the Scottish Government, particularly during formal fiscal events, both organisations will abide by this jointly agreed Protocol.

k. The Commission has a statutory right of access at reasonable times to any relevant information held by the Scottish Government that the Commission may reasonably require for the purpose of performing its functions. The timescales for requests are set out as part of this Protocol.

Access to information

8. The Commission has a right of access to any relevant information held by the Scottish Government that the Commission may reasonably require for the purpose of performing its functions. As set out in the SFCA, this right of access covers both the core Scottish Government and Scottish Government agencies such as Social Security Scotland. The Commission will endeavour to set out requirements as far in advance as possible.

9. Should the Commission's information request require new analysis by the Scottish Government, deadlines will be agreed by the points of contact. Outwith the periods of fiscal events and production of relevant publications, the maximum turnaround would usually be 10 working days. During those periods shorter timescales are likely to be appropriate. The deadlines agreed will also reflect the difficulty of the request. Requests for existing information should be provided as soon as reasonably possible, whereas particularly onerous requests may require more than 10 working days.

10. This right of access is subject to any enactment or rule of law that prohibits or restricts the disclosure of any information or the giving of assistance or explanation. As set out as part of this Protocol, the points of contact will ensure relevant staff are aware of the Commission's rights of access to information.

11. In addition, the Scottish Government will facilitate access to information, where possible, from other organisations, by providing key contacts and assisting the

Commission. Where either the Scottish Government or the Commission receives or requests information from UK Government departments the other organisation will, where relevant and appropriate, inform the other of the request and information received. The arrangements for sharing information will be determined by the relevant memorandums of understanding (MoUs) between the Scottish Government or the Commission and the UK Government department providing the information.

12. The Commission may ask that the Scottish Government improve the provision of data needed for Scottish economic and fiscal forecasting. If requested by the Commission, and where reasonable and appropriate, the Scottish Government will use its best endeavours to fulfil those requests, working with the Commission, local authorities, devolved public bodies, UK public bodies, and UK Government Departments as appropriate.

Informal engagement throughout the year

13. There will be regular engagement throughout the year between the senior leadership of the Commission and the designated liaison team within the Scottish Government.

14. Outwith fiscal event periods the Commission will continue to develop and improve modelling and forecasting approaches. Throughout these development periods, the Commission will be engaging continually and informally with a range of stakeholders to inform the modelling approach, continue to develop analysis, and undertake activities to better inform the Scottish Parliament and the general public. This will ensure that the methods the Commission uses have the capability to adapt to different approaches and policy scenarios. The Commission remains responsible for the production of independent forecasts and will retain control over all models and forecast methodologies.

15. The Commission will commit to sharing, as required by the Scottish Government, relevant models, data (if possible), and plans for the development of approaches, to ensure that Scottish Government analysts are as well informed as possible. This includes behavioural assumptions used in policy costings. The Commission retains the right to alter or amend any model, assumption, or judgement used in producing its forecasts.

Points of contact

16. The Commission and the Scottish Government will each name points of contact responsible for ensuring efficient and effective communication between both organisations. They will ensure the relevant staff in their respective organisations are aware of this Protocol, the roles of the Commission and Scottish Government, the Commission’s rights of access to information, the fiscal events in which the Commission is involved, and the timescales agreed in this Protocol.

17. All communications between the Commission and the Scottish Government regarding the formal meetings during the fiscal event should normally be copied to these points of contact.

Right of representation

18. Where agreement cannot be reached on an issue covered under this Protocol, there will be a right of representation. In the first instance, this will be between the Chief Executive of the Commission and the relevant Director in the Scottish Government or the Chief Executive of the relevant agency. If the issue cannot be resolved, or in exceptional cases due to urgency, the Chair of the Commission may directly approach the relevant Director General in the Scottish Government, or vice versa. Every effort will be made by both organisations to ensure agreement. The named points of contact shall be informed of any meeting in advance.

Publication of the Protocol

19. The Commission will publish the Protocol on its website and will send the protocol to the Scottish Parliament Finance and Public Administration Committee (FPAC) Convener, copied to the Cabinet Secretary responsible for finance and the Cabinet Secretary responsible for social security.

Revisions to the Protocol

20. This Protocol can be revised as and when appropriate to ensure effective and transparent engagement between the Commission and the Scottish Government around fiscal events. This will normally be every two years. If the Commission or the Scottish Government consider a material need for an earlier review of the Protocol this will be considered by both organisations.

21. Any revisions to the Protocol require the joint agreement of both organisations. The Protocol will be agreed by officials and signed off by the Chair of the Commission, the Cabinet Secretary responsible for Finance, and the Cabinet Secretary responsible for Social Security.

22. Any revisions to the Protocol will be published and shared with FPAC when the revised protocol is published.

Scotland's Economic and Fiscal Forecasts

Fiscal events

23. Fiscal events are defined as the periods within which the Commission is preparing forecasts to inform Parliamentary milestones for the Budget process. There are normally two such events in the year:

    a. Forecasts to inform the Scottish Budget (typically in December); and,

    b. Forecasts to inform the Medium-Term Financial Strategy (typically in May).

Notification of fiscal events

24. All references to days should be taken to mean working days unless otherwise specified. Weekend and Scottish Government (Edinburgh) public holidays are not considered as working days. For example, where '5 days before the Budget' is specified, this means the end of the day 5 whole working days before the Budget: if the Budget is on the Thursday, material should be provided by close on the previous Thursday. Close on a given day refers to 4 p.m., unless otherwise agreed.

25. The Scottish Government will provide the Commission with formal notification of the day the Scottish Budget is expected to take place at least 10 weeks in advance, and the day the Medium-Term Financial Strategy (MTFS) is expected to take place at least 11 weeks in advance. If the notification period spans the Christmas and New Year period, the notification period will be extended by a week. The Scottish Government will write to the Chair of the Commission, and this letter will be published on the Commission's website.

26. Where unforeseen or exceptional circumstances arise, and this affects the timing of a fiscal event, the Scottish Government will promptly consult with the Commission. Where the date has already been notified, the parties will seek to agree a suitable alternative. Where the 10-week requirement cannot be adhered to both organisations will seek to agree a suitable timetable. This timetable must take account of the circumstances, the pressures placed on the Scottish Government and the Commission, the timing of UK Government announcements, and the Commission's ability to produce quality forecasts within the changed timescales. The Commission must be given a reasonable notice period before any new date for a fiscal event, recognising the time period remaining at the point the fiscal event was postponed and the gap between the original date and the new date. Any new date will be published on the Commission's website once agreed.

Provision of information

Timetabling

27. Once the date of the Scottish Budget or MTFS has been notified, a timetable for sharing information should be agreed between the Commission and the Scottish Government. The timetable will set out the number and timings of forecast rounds, including deadlines for provision of information from both organisations. It will also set the deadlines for inclusion of new data, factual accuracy assurance, and any other relevant timings. Decisions on deadlines and timings will need to balance the time the Commission needs to produce forecasts and policy costings for each forecast round with the time the Scottish Government needs to consider the revised forecasts and for Minsters to make decisions on policy measures.

28. The two key deadlines for provision of information shall be the deadline for any policy measures that would impact on the economy forecasts and the deadline for final policy measures. The Scottish Government will ensure that the planned timings for ministerial decisions are consistent with the agreed timetable. The timings set out in this Protocol indicate when these should take place, but the actual timings will be agreed and finalised as part of the timetable discussions.

29. There will also be at least two meetings between senior officials in the Commission and the Scottish Government to ensure the process runs smoothly and all required information is shared in a timely manner.

30. Timings may be altered during the fiscal event period, subject to the agreement of both organisations, and both organisations will endeavour to show flexibility in recognition of the interdependencies at play during a fiscal event, including with third parties. Policy changes submitted after the final deadline for policy measures will not be included in the forecast unless otherwise agreed.

31. The timetable includes a number of deadlines for the provision of information for the Commission's economic forecasts. These cover two distinct requirements:

    a. **Baseline economic forecast information deadline**: This refers to baseline information the Commission needs for economy forecasts, including central Scottish Government resource and capital spending plans, plans for public sector pay and workforce, and borrowing plans.

    b. **Dynamic Scoring (DS) deadline**: This refers to information required for Dynamic Scoring and includes the provision of policy measures not already in the public domain that may be considered by the Commission for Dynamic Scoring. More information on Dynamic Scoring is provided in paragraphs 92 to 100.

32. The Scottish Government is committed to working closely with the Commission on the presentation of the Budget. The protocol includes timing for the Scottish Government to confirm the routine in-year Budget transfers which will be baselined in each Budget, and if any routine in-year Budget transfers will not be baselined detail on these will be provided to the Commission by the dates set out.

33. Routine in-year transfers are defined as those recurring transfers of budget which are anticipated to happen in-year at the time the budget is set and have occurred in previous financial years. These transfers are in respect of areas where policy responsibility is held in one portfolio with delivery in another. They are distinct from in-year transfers which are not planned at the start of the financial year but occur due to changes in demand or government plans.

34. The Commission will set out in its biennial Statement of Data Needs the areas where data the Commission uses and is provided by the Government in its Budget, Budget Revisions, MTFS and Spending Reviews can be improved.

35. The Commission will work with the Scottish Government in advance of each Budget, MTFS and Spending Review MTFS to understand how the Scottish Government plans to present information in these and any accompanying documents.

36. The deadline for when the Scottish Government must share its final borrowing projections to inform the Commission's assessment of reasonableness is specified in this Protocol, but early indications of the Government's projections and plans should be shared as early as possible. These will include, but not be limited to: capital and resource funding estimates by source of funding, capital and resource borrowing plans, estimates of stock of debt, planned use of the Scotland Reserve, Crown Estate income and other sources of funding, portfolio spending allocations, and in-year underspend estimates.

37. The Scottish Government will also provide the Commission with information on the associated Block Grant Adjustment forecasts and any reconciliations following UK fiscal events.

38. The timetable will be signed off by all the directors involved in the Scottish Government (from Scottish Exchequer, social security and local government) and the Chief Executive of the Scottish Fiscal Commission. Once signed off, the Commission will write to the FPAC setting out the key dates in the timetable and the letter will be published on the Commission's website.

39. After the timetable has been signed off any revisions to previously agreed dates must be agreed by both organisations and signed off by a Director from Scottish Exchequer and the Chief Executive of the Commission.

Forecast rounds

40. There will normally be at least two forecast rounds for each fiscal event. Each forecast round will involve the Commission sending information requests to the Scottish Government setting out the information required to inform the forecasts. The Scottish Government should respond by the deadline agreed in the timetable to enable the forecast to be provided on time.

41. In certain circumstances, for example, if there is a short period of time between the UK Autumn fiscal event and Office for Budget Responsibility (OBR) forecasts and the Scottish Budget, then it may not be possible to have two full forecast rounds after the UK fiscal event.

42. Where there is sufficient time, the Commission and the Scottish Government may agree to include a third forecast round if appropriate. The final forecasts will be provided by the Commission following the final policy measures deadline. The Commission will share rounded and unrounded forecasts at each stage in the process.

Policy costings

43. To aid forecast development, the Scottish Government will endeavour to share policy insights as they are in development and policy design at an early stage, not just in the fiscal event period. The Commission will always endeavour to include the effect of policy changes in its forecasts. Where possible and with agreement, the Commission may provide the Scottish Government with copies of some of the forecasting models in advance of the formal notification period.

44. Throughout the process the Scottish Government may share indicative policy options with the Commission and may expect the Commission to provide an indication of its forecasts of the costs of the policy. The Scottish Government can request policy costings outwith the usual forecast rounds before the deadline for final policy decisions.

    a. If the Scottish Government request a policy costing more than 20 working days before the fiscal event the Commission will provide it at the next forecast round.
    b. During the last 20 working days of a fiscal event period, ahead of the deadline for final policy decisions, any requested policy costings will be costed by the Commission outwith the usual forecast rounds:
        - For policy changes provided before 10 a.m., the Commission should prepare provisional costings and provide these to the Scottish Government the same working day.
        - For policy changes provided after 10 a.m., the Commission should prepare provisional costings and provide these to the Scottish Government by close the next working day.

45. Where the Scottish Government informs the Commission of large scale and complicated policy changes during a fiscal event period the Commission may choose not to include these policy changes if it cannot robustly forecast the effect of these to sufficient quality, and this will be flagged in its report.

46. Some policy changes announced by the Scottish Government may have a very small fiscal effect. The Commission will set a threshold under which policies will be deemed to be immaterial, and forecasts will not be produced. Details of the threshold and the policies not costed will be set out in the Commission's Scotland's Economic and Fiscal Forecasts (SEFF) publication. This threshold may be revised on an annual basis.

Timings – Scottish Budget

47. A separate timeline on Dynamic Scoring is discussed in paragraphs 92 to 100. Only the key final DS deadline is included in these timings.

48. **10 weeks** in advance: The Scottish Government will notify the Commission of the day the Scottish Budget is expected to take place (set out in paragraph 25) and will update the Commission on which accompanying publications are currently under consideration. Once final decisions on publications have been made, and no later than 5 weeks before publication of the Budget, the Scottish Government will update the Commission on the final list of additional publications.

49. **45 working days** in advance: The Commission will provide the Scottish Government with copies of the forecasting models to allow for further policy development in advance of the Budget. The Commission retains the right to further develop the models over the Budget process but will endeavour to share any potential changes in its judgements and models at the earliest opportunity to allow Ministers sufficient time to factor this into their policy decisions.

50. **30 working days** in advance: The Scottish Government will set out its plans for routine in-year Budget transfers presented in the Budget and confirm which routine in-year Budget transfers have been agreed with Ministers to be baselined and which have been agreed not to be baselined in the Budget, and the ones still under decision. The Scottish Government will provide detail of those transfers and the value of the transfers in the latest Budget Revision.

51. **15 working days** in advance will be the last date for inclusion of new data in the economic and fiscal forecasts (data cut-off). Data includes formal statistical releases, information, data, or comments shared by the Scottish Government in response to the round meetings discussion, or any source of informal evidence. This deadline will be set based on the timetable for data releases and will be either at or after the UK Autumn fiscal event.

52. **13 working days** in advance:

    a. Final deadline for the Scottish Government to provide baseline economic forecast information including spending and borrowing plans, public sector pay policy and workforce policy.

    b. Final deadline for the Scottish Government to confirm the inclusion in the Budget of any previously unannounced policy measures the Commission is including in Dynamic Scoring.

    c. The Commission will provide final models to the Scottish Government as soon as possible and no later than 13 working days in advance. No modelling changes or developments will be made after models have been provided, unless required because of Scottish Government policy measures.

53. **10 working days** in advance:

    a. The Scottish Government will share finalised policy measures affecting tax and social security forecasts with the Commission. Ideally policy measures should already have been communicated to the Commission in earlier forecasting rounds, but this is the final opportunity for the Scottish Government to provide the Commission with policies that will be included in the forecast. No policy changes after this point will be costed or included in the forecasts accompanying the Budget unless otherwise agreed.

    b. The Scottish Government confirm which routine in-year Budget transfers presented in the Budget will be baselined and which will not baselined in the Budget. The Scottish Government will provide detail of those transfers and the value of the transfers in the latest Budget Revision.

54. **7 working days** in advance:

    c. The Commission will share final forecasts with the Scottish Government.

    d. The Commission will invite the Scottish Government to comment on the factual accuracy of the report.

55. **5 working days** in advance:

    a. The Scottish Government will return any comments on the factual accuracy of the Commission report.

    b. The Commission will confirm the final forecasts with the Scottish Government for inclusion in the Budget.

56. Roughly **5 working days** in advance:

    a. The Scottish Government will provide the Commission with a full copy of the current draft version of the full Budget document and any associated documents containing or referring to the Commission's forecasts to comment on factual accuracy.

    b. The Scottish Government will continue working on document presentation and quality assurance after the Budget document has been shared.

57. **4 working days** in advance:

    a. The Commission will share near-final version of the report with the Cabinet Secretary responsible for Finance and other relevant Cabinet Secretaries, for information; and additional copy list in paragraph 86.

    b. The Commission will continue working on report presentation and quality assurance after the near-final report has been shared.

c. The Scottish Government may share this report internally with relevant Ministers and officials on a restricted for information basis.

d. The Scottish Government will share the final Public Sector Pay Policy and workforce policy for spending analysis. Ideally, this will match the information provided for the economy forecasts 13 working days in advance. However, if there have been any changes to the policy between 13 and 4 working days in advance of the Budget, this is the final opportunity for the Scottish Government to update the Commission on those changes. The Commission will discuss the final policy it received in the Commission's Fiscal Overview chapter. However, any differences since the earlier provision will not be reflected in the Commission's economy forecasts.

e. The Scottish Government will share the final borrowing, funding, and spending information and confirm any changes from previously provided figures. This information will include, but not be limited to: capital and resource funding, capital and resource borrowing plans, estimates of stock of debt, planned use of the Scotland Reserve, in-year underspend estimates and portfolio spending plans.

f. The Scottish Government will inform the Commission of the expected timings for the Budget statement in Parliament.

58. **4 days** in advance (note days not working days and will include days on a weekend):

a. The Scottish Government will share the detailed spending information with the Commission subject to any corrections or amendments.

b. The Scottish Government will also test an approach in the 2027-28 budget process and endeavour to provide the dataset on spending based on Classifications of Functions of Government (COFOG) 4 days in advance, with the understanding that if it is provided after this date, it is unlikely the Commission will be able to include analysis based on the dataset in its report. This approach will be reviewed by the Scottish Government and the Commission ahead of the next iteration of the Protocol.

59. **3 working days** in advance: The Commission will share any sections of the report which have changed in light of the final borrowing, funding, and spending information being provided for comments on factual accuracy.

60. **2 working days** in advance:

a. The Scottish Government will return any comments on factual accuracy relating to the sections shared the working day before.

b. The Commission may choose to amend the report in response to both the information provided and the comments on factual accuracy.

61. **1 working day** in advance:

    a. The Commission will share pre-release version of the report with the relevant Scottish ministers.

    b. The Commission will share media release with the Scottish Government.

    c. The Scottish Government will share draft extracts of Budget media releases which reference the Commission's forecasts.

    d. The Scottish Government will provide the Commission with a draft of the Budget speech to be given by the Cabinet Secretary responsible for Finance.

    e. The Scottish Government will inform the Commission of the time the Cabinet Secretary responsible for Finance will present the Budget to Parliament to allow the Commission to prepare to lay its report before the Scottish Parliament and publish on the Commission's website on the day of the Budget.

62. **Day of the Budget**: The Scottish Government will share final version of the speech on the Budget by the Cabinet Secretary responsible for Finance and final version of the media release by 11 a.m.

Timings – Medium-Term Financial Strategy

63. A separate timeline on DS is discussed in paragraphs 92 to 100. Only the key final DS deadline is included in these timings.

64. **11 working weeks** in advance: The Scottish Government will notify the Commission of the day the Medium-Term Financial Strategy (MTFS) is expected to take place (set out in paragraph 25) and will update the Commission on which accompanying publications are currently under consideration.

65. Once final decisions on publications have been made, and no later than **5 weeks** before publication of the MTFS, the Scottish Government will update the Commission on the final list of additional publications.

66. **45 working days** in advance:

    a. The Commission will provide the Scottish Government with copies of the forecasting models to allow for further policy development in advance of the MTFS. The Commission retains the right to further develop the models over the process but will endeavour to share any potential changes in its judgements and models at the earliest opportunity to allow Ministers sufficient time to factor this into their policy decisions.

    b. The Scottish Government will inform the Commission of its planned presentation of funding and spending projections and scenarios in the MTFS. The Scottish Government will keep the Commission informed of developments to the funding and spending projections over the remaining 45 working days. The Commission's publication will include commentary on the final funding and spending projections and scenarios presented in the MTFS.

67. **21 working days** in advance will be the last date for inclusion of new data in the economic and fiscal forecasts (data cut-off). Data includes formal statistical releases, information, data, or comments shared by the Scottish Government in response to the round meetings discussion, or any source of informal evidence.

68. **19 working days** in advance:

    a. Final deadline for the Scottish Government to provide baseline economic forecast information including spending and borrowing plans, public sector pay policy and workforce policy.

    b. Final deadline for the Scottish Government to confirm the inclusion in the MTFS of any previously unannounced policy measures the Commission is including in Dynamic Scoring.

69. **14 working days** in advance: The Scottish Government will share:

    a. Finalised policy measures affecting the tax and social security forecasts with the Commission. No policy changes after this point will be costed or included in the forecasts accompanying the MTFS unless otherwise agreed.

    b. The final Public Sector Policy and workforce policy for spending analysis.

70. **11 working days** in advance: The Commission will share with the Scottish Government:

    a. Final forecasts with the Scottish Government.

    b. A draft version of the report to invite the Scottish Government to comment on its factual accuracy.

71. **10 working days** in advance:

    a. The Scottish Government will share the final borrowing, funding, and spending information included in the MTFS and any accompanying documents. This information will include, but not be limited to: capital and resource funding, capital and resource borrowing plans, estimates of stock of debt, planned use of the Scotland Reserve, in-year underspend estimates, and portfolio spending plans.

    b. The Scottish Government will also confirm all the funding and spending scenarios being presented in the MTFS and any accompanying documents.

72. **8 working days** in advance:

    a. The Scottish Government will return any comments on the factual accuracy of the Commission's report.

    b. The Commission will confirm the final forecasts to the Scottish Government for inclusion in the MTFS.

    c. The Scottish Government will confirm the final funding, spending and borrowing numbers included in the MTFS and accompanying publications.

73. Roughly **5 working days** in advance:

    a. The Scottish Government will provide the Commission with a full copy of the current draft version of the MTFS document and any associated documents to comment on factual accuracy.

    b. The Scottish Government will continue working on document presentation and quality assurance after the MTFS document has been shared.

74. **4 working days** in advance:

    a. The Commission will share near-final version of the report with the Cabinet Secretary responsible for Finance and other relevant Cabinet Secretaries for information; and additional copy list in paragraph 86.

b. The Commission will continue working on report presentation and quality assurance after the near-final report has been shared.

c. The Scottish Government may share this report internally with relevant Ministers and officials on a restricted for information basis.

d. The Scottish Government will inform the Commission of the expected timings for the MTFS statement in Parliament.

75. **1 working day** in advance:

a. The Commission will share pre-release version of the report with the relevant Scottish ministers.

b. The Commission will share media release with the Scottish Government.

c. The Scottish Government will share draft extracts of MTFS media releases which reference the Commission's forecasts and the funding and spending projections and scenarios.

d. The Scottish Government will provide the Commission with a draft of the MTFS speech to be given by the Cabinet Secretary responsible for Finance.

e. The Scottish Government will inform the Commission of the time the Cabinet Secretary responsible for Finance will present the MTFS to Parliament to allow the Commission to prepare to lay its report and publish on the Commission's website on the day of the MTFS.

76. **Day of MTFS**: The Scottish Government will share final versions of the speech extracts and the media release by 11 a.m.

Spending Reviews

77. The Scottish Government should give the Commission early notice of its intention to hold a Spending Review. A Spending Review may be published alongside a Scottish Budget or MTFS, or the Scottish Government may publish a Spending Review separately. Discussions on the timetable for a Spending Review requiring updated Commission forecasts should take place at least a month in advance of the usual 10- or 11-week notification period.

78. Where a Spending Review is published alongside the Scottish Budget or MTFS the timetable for the process will be based on the timetables set out in this Protocol. As the timetable is developed both organisations will consider whether any of the timings need to be adjusted to accommodate the information and decisions needed to support a Spending Review. The deadlines for the data cut-off point, the provision of final policy information, and final forecast provision may need to be brought earlier to allow the Scottish Government sufficient time to determine portfolio allocations within a settled funding position. If the deadlines are to be brought forward significantly, earlier notification than 10 or 11 weeks will be required. The Scottish Government will also provide the Commission with all the information it requires on the Spending Review for the purpose of performing its functions, on the same timetable as this is usually provided.

79. Where a Spending Review is published separately to the Scottish Budget or MTFS, there is an expectation that there will not be updated Commission forecasts published alongside it, and instead the Spending Review will be based on the latest published forecasts.

Round meetings

80. During fiscal events, a series of forecast round meetings will be held at different stages with the likely timings set out in this Protocol. There will usually be separate meetings for the economic forecasts and each tax and social security area at each round. There will also be meetings for the funding and spending position at most rounds. The Commission and the Scottish Government can agree to not have a round meeting for a particular area if both organisations agree it is not required. For example, if there are no significant changes between rounds. The meetings will take place with the following attendees:

    a. Commissioners (number and representation to be decided by the Commissioners)

    b. Named points of contact from the Commission and the Scottish Government

    c. Relevant Commission and Scottish Government staff

    d. Other individuals subject to approval by the Commission and the Scottish Government.

81. These meetings will be chaired by a member of the Commission. The Commission will endeavour to provide papers for each of these meetings to attendees at least 2 working days in advance of the meeting. The Scottish Government will endeavour to share any formal analysis planned for presentation at forecast meetings at least half a day prior to the meeting and any comments or analysis within 2 days following the meeting. As above, these timescales may be reviewed by mutual consent particularly later on in the fiscal event process.

82. In addition, for any round meetings which the Commission invites any stakeholders external to the Scottish Administration such as the OBR, these external stakeholders will not be informed of any privileged Budget information, so they would only be involved in pre-measures discussions.

83. The timings of these meetings and anonymised attendee information will be published alongside the Commission's report at the conclusion of the fiscal event. To allow for a free and frank exchange of views and discussion of policy announcements, these meetings will not be minuted.

84. Once the final forecasts have been provided, the Chair of the Commission would expect to meet or have a phone call with the Cabinet Secretary responsible for Finance to discuss these forecasts. This will be organised through the named points of contact. Details of all engagement and contact between Commissioners and Scottish Ministers during fiscal events will be published in a log of contact alongside the Commission's report at the conclusion of the fiscal event.

Final report

85. The Scottish Government will be invited to confirm the factual accuracy of the Commission's final reports insofar as the content relates to the presentation of Scottish Government policy. The Scottish Government will not offer comment on anything other than points of factual accuracy. The timings of this review are set out in paragraphs 47 to 75.

86. When the Commission shares reports with the Cabinet Secretaries responsible for finance and social security, they will be copied to:

    - Director General with responsibility for the Scottish Exchequer
    - Director for Tax
    - Director of Public Spending
    - Director of Exchequer Strategy
    - Chief Financial Officer
    - Director of Social Security
    - The Chief Economist
    - and to the named points of contact.

87. This final report will be embargoed until the time at which the fiscal event occurs and will not be released by the Commission or by the Scottish Government prior to this time. The Commission may begin the process of laying the report before the Parliament in advance in order to allow publication on the Commission's website to take place as soon as the Cabinet Secretary has finished the statement to Parliament. The Commission will make arrangements with the Scottish Parliament, in consultation with the Scottish Government, to ensure that the report remains embargoed until the Cabinet Secretary has finished the statement.

88. The Commission will publish its report and final forecasts on its website at the same time as the statement to Parliament finishes.

Media conferences

89. The Commission will hold media conferences from time to time, customarily following the Budget and MTFS. The Scottish Government will be permitted to attend media conferences in an observation capacity only. This will normally be no more than two Scottish Government officials, one communications official, and one policy official.

Requirement on the Scottish Government to use Commission's forecasts

90. Section 7 of the SFCA creates the presumption that the Scottish Ministers will use the Commission's forecasts in preparing a Scottish Budget or a Medium-Term Financial Strategy. If – exceptionally – they do not do so, then Ministers must provide a statement to the Parliament explaining why they are not using the Commission's forecast, and they must lay this statement before the Parliament at the same time as the Budget documentation or Medium-Term Financial Strategy.

91. The Scottish Government will inform the Commission 3 working days in advance of the publication of a Scottish Budget, Budget Bill or Medium-Term Financial Strategy if a statement under Section 7 is planned. A shorter notification period may be accepted if there is prior agreement with the Commission's Chief Executive.

Dynamic Scoring

92. If the Commission judges that a new policy introduced by the Scottish Government could have an effect (positive or negative) on the economy to materially change economic forecasts, with a feedback effect on to the tax and social security forecasts, it may adjust the Commission's economy forecasts to capture the effect of the policy. If a policy has such an effect, then the adjustment to forecasts is referred to as Dynamic Scoring (DS). Decisions on whether to include Dynamic Scoring of a policy measure, and on any adjustments to the Commission's forecasts, are owned by the Commissioners.

93. The Commission has four tests when it considers Dynamic Scoring, these are: significance, durability, additionality, and the strength of the evidence base. As well as providing details of the policy measures, the Scottish Government will support the Commission in assessing DS by providing available evidence and information as to how a policy may meet these tests.

94. Decisions on whether to include DS in forecasts is a judgement for the Commission. The Commission will monitor developing Scottish Government policies and consider whether to make DS adjustments to forecasts.

<u>Scottish Government notification of policies that may meet the tests for DS</u>

95. The Scottish Government has the opportunity to provide the Commission with at least 13 weeks' notice, ahead of a fiscal event policy announcement, of a policy not currently in the public domain (or significant new elements, which are not currently in the public domain, about a policy's implementation) that the Commission may judge to include DS effects in its forecasts.

96. As the notification date for a fiscal event is not known in advance, the deadline for the Budget will be 1 October and the deadline for the MTFS will be 15 March, unless the actual 13-week deadline is expected to fall later. Any flexibility in timings would need to be agreed between the Commission and the Scottish Government.

97. The notice should include an explanation by the Scottish Government of the policy, alongside its initial evidence on how the policy may meet the four tests. This notice would remain confidential in line with any other Scottish Government policy proposal. Once notification is received, officials will organise a meeting to discuss the policy and agree next steps.

98. If a policy that could potentially be scored dynamically emerges after the deadline, the Commission will endeavour to include DS in its forecasts. This is at the discretion of the Commission and will depend on the specific details of the policy, the available evidence base at the time, and whether time is available to produce sufficiently high-quality and robust analysis.

99. If the Commission judges a policy to meet the DS tests, but there is insufficient time available to include an adjustment to the forecasts, the Commission may:

    a. Note the late provision of information in its report.

    b. Note a risk to the forecasts, including the direction of the risk.

    c. Provide an overview of the potential impact of the policy on the economy and tax and social security forecasts, without integrating it into the forecasts.

    d. Include the DS effects of the policy in the next forecast.

<u>Final deadline for confirmation of a policy measure the Commission is including in Dynamic Scoring</u>

100. To include new DS effects in its forecasts, the Commission requires final confirmation from the Scottish Government that a policy measure that has been previously notified, and which the Commission considers as having DS effects, will be announced at the fiscal event. The deadline for this final confirmation is 13 working days (Budget) or 19 working days (MTFS) before publication.

Other Scottish Fiscal Commission publications

101. The Commission also publishes a range of other documents throughout the year. These include a Forecast Evaluation Report, forecasts to accompany legislative changes, Fiscal Sustainability Reports, and Fiscal Updates.

Legislative changes

102. The Commission may choose to produce a forecast when primary or secondary legislation is published or amended in the Scottish Parliament which affects revenue raised from a tax or spending on social security payments within the Commission's remit. Any revised forecasts will be published as a supplementary costing.

103. The Commission may judge a costing of the policy produced at a previous fiscal event to be appropriate for accompanying the relevant legislation, or the Commission may consider a change to have a negligible effect on revenue or spending. In both these cases the Commission will inform the Scottish Government of this view which can be included in the Scottish Government's, documents. The Commission would not publish a supplementary costing for a policy with a negligible effect on revenue or spending, or where a previous costing is deemed appropriate. The Commission will make the final judgement on whether and how to cost a policy.

104. The Commission produces costings to aid parliamentary scrutiny and transparency. This means the Commission will, where possible, aim to provide costings for inclusion in accompanying financial memoranda (or policy note) for publication at the same time as the legislation is published or a revised Financial Memorandum is published.

105. The Commission reserves the right to prioritise particular forecast revisions and policy costings in the event that the package of policies in legislation or amendments includes multiple or complex changes which require analysis beyond what it considers feasible in the time available. The Commission will do this in consultation with the Clerk of the FPAC and the Scottish Government. The decision to produce a costing always remains with the Commission.

106. This Protocol sets out how the process should work outwith fiscal event periods. The Commission and the Scottish Government recognise that in exceptional circumstances legislation may need to be introduced to Parliament on expedited timescales. In these circumstances both organisations will work together to seek to agree a suitable timetable.

107. The Commission's remit relating to fiscal factors requires the Commission to produce updated policy costings if there are new Scottish Government policies in areas of the Commission's remit at Stages 1, 2 or 3 of the Budget Bill or for the Scottish Rate Resolution (SRR) (typically January or February). The specifics relating to this process are set out in paragraphs 119 to 140.

Introduction of primary or secondary legislation

108. The Scottish Government will inform the Commission of any relevant developments and legislative changes in areas which affect the Commission's forecasts in advance of the introduction of or changes to the legislation and as soon as reasonably practicable. In usual circumstances this should be at the timetabling stage of a bill, or when Ministerial clearance has been given for a piece of secondary legislation. Ideally, and where reasonably practicable, that will be **no later than 40 working days** in advance of the laying date.

109. The Commission will decide whether a supplementary costing will be produced based on the policy information provided. The Commission will provide an early indication, but **no later than 30 working days** in advance, as to whether it plans to produce a new forecast to accompany the publication of the legislation.

110. If the Commission plans to produce a costing, then the process set out in this Protocol will be followed. The timings will be subject to agreement between the organisations. The timings specified in this Protocol are indicative and may be lengthened or shortened depending on the circumstances. If those timescales affect the quality of the forecasts that may be flagged in the Commission's report. The costing will be reviewed in the Commission's next forecasts.

111. Scottish Parliament Standing Orders require the Presiding Officer, on or before the introduction of a Bill, to take a view on whether or not the provisions of the Bill would be within the legislative competence of the Parliament. Therefore, the draft Bill and accompanying documents, including the Financial Memorandum, are submitted 3 weeks in advance of the intended introduction date. The Scottish Government will endeavour to provide the Commission with policy information sufficiently in advance of this date to allow the Commission to produce a costing for inclusion in the Financial Memorandum.

112. The timings in paragraphs 108 to 118 refer to deadlines in working days before the introduction of the legislation. For primary legislation this deadline means the date the Bill and accompanying documents are submitted to the Presiding Officer (which is 3 weeks before introduction of the Bill to Parliament and publication). It may not always be possible for the Scottish Government to confirm final policy in sufficient time for the Commission to prepare a robust costing that could be included in the Financial Memorandum. In these circumstances the Commission will publish its own costing on the same day as the primary legislation is published, and the process will be based on the timings set out in this Protocol.

113. At the latest, **10 working days** in advance of introduction: Final Scottish Government policy to be included in the legislation will be shared with the Commission. If possible, draft versions will be shared earlier to aid development of the costings.

114. **6 working days** in advance of introduction: The Commission will provide the Scottish Government with draft forecasts and costings. The Commission will organise a forecast meeting shortly after.

115. **4 working days** in advance of introduction: The Commission will invite the Scottish Government to comment on the factual accuracy of the forecasts and costings.

116. **3 working days** in advance of introduction: The Scottish Government will return any comments on the factual accuracy of the Commission report.

117. **2 working days** in advance of introduction: The Commission will share pre-release version of the report with the relevant Scottish ministers.

118. On the working day when the legislation is published:

    a. The Commission will publish the forecasts and policy costings on its website by 3 p.m.

    b. The Commission will send the revised forecasts and costings to the Convenor(s) of the relevant Scottish Parliament Committee(s) at the same time as they are published.

Changes to primary legislation

119. As early as possible, the Scottish Government will advise the Commission of likely policy changes as legislation progresses through Parliament to enable further model development and forecasting. The Commission will make a judgement on whether different forms of announcement will constitute a formal change in the Scottish Government policy, in order to comply with the SFCA. These may include commitments made during a Ministerial statement, the lodging of a formal Scottish Government amendment to a Bill, or the agreement of the Scottish Government to support an opposition amendment.

120. If an updated Financial Memorandum is required ahead of Stage 3, the Scottish Government will inform the Commission as early as possible that it is possible updated forecasts will be required.

121. At least **15 working days** before the updated Financial Memorandum is due to be published the Scottish Government will confirm the requirement of an updated Financial Memorandum.

122. At least **10 working days** in advance of the publication: The Scottish Government will provide to the Commission the final policy information.

123. At least **6 working days** in advance of the publication: The Commission will provide the Scottish Government with draft forecasts and costings of the policies. The Commission will organise a forecast meeting within 2 working days after the costings are provided.

124. **2 working days** in advance of the publication: The Commission will provide the Scottish Government with a final version of the costing.

125. **On the day** of the publication: The Commission will publish the forecasts and costings at the same time as the updated Financial Memorandum is published.

126. The minimum time between Stage 2 and Stage 3 is usually 10 parliamentary sitting days and for emergency legislation this can be compressed to an even shorter time period. Should legislation follow these shorter timescales the Scottish Government will inform the Commission in advance of Stage 2 that it will be working to these timescales and that it is possible updated forecasts may be required. A timetable will be agreed for provision on information in preparation for updated forecasts being required. The shortest notice the Commission can be given of a policy change is **2 working days** before the updated Financial Memorandum is due to be published.

Changes to the Budget Bill during its passage

127. The provisions on fiscal factors in the SFCA and the requirement on the Commission to assess the reasonableness of Scottish Ministers' borrowing projections means any changes to the Budget Bill are of interest to the Commission.

128. The Scottish Government will provide the Commission with information on all relevant changes made to the Budget Bill, including those relating to tax, social security, its borrowing projections, and any changes to spending plans explaining how those changes are funded. This information will be provided at the latest at the time changes are announced.

129. Where the Scottish Government changes tax or social security plans, the Commission will publish updated forecasts.

130. Where the Scottish Government makes changes to spending plans or its overall level of funding or composition of funding, the Commission may choose to publish an explanatory note or update alongside the stage in the Budget Bill where the changes are made and the Commission judges these changes to be significant.

131. The Commission will endeavour to publish forecasts and costings relating to Budget changes at the time the Scottish Government announce the policy change. If this is not the case, the FPAC will be informed when the Commission's costings of the policies will be available.

132. Explanatory notes on changes to funding or spending will be published as soon as possible, ideally at the time the Scottish Government announce the changes. This section of the Protocol refers to reports which cover either revised forecasts and costings or explanatory notes.

133. The Commission anticipates that any changes announced by the Cabinet Secretary during the passage of the Budget Bill or SRR will be formal Scottish Government policy. The Commission retains the right not to produce a revised forecast or costing.

134. The Scottish Government will aim to lay amendments to policies which would require a revised forecast or assessment from the Commission prior to Stage 3. Stage 3 amendments could still be laid but the Scottish Government will seek to limit these to spending allocations which would not require updated Commission forecasts.

135. If the Cabinet Secretary responsible for finance intends to announce firm policy changes or lay formal amendments to policy in areas the Commission is responsible for forecasting or changes which result from a change in the level of funding or the sources of funding, the Scottish Government will aim to inform the Commission of the final changes at least **4 working days** in advance of the event, whether that is the Stage 1, 3 or SRR debate, or the Committee Meetings to discuss Stage 2 amendments.

136. The Commission will aim to provide the Scottish Government with a draft report **by 3 p.m. 2 working days** in advance of the debate or Committee session and organise a forecast meeting **1 working day** beforehand.

137. **1 working day** in advance of the debate: In the cases where there will be a debate, the Commission will invite the Scottish Government to comment on the factual accuracy of the report. The Commission will share a final version by 4 p.m. on the day before the debate with comments on the factual accuracy of the report returned by 9 a.m. on the day of the debate. In the cases where this will inform a Committee session, the Commission will provide the Scottish Government with a final version by 1 p.m. on the working day prior to the Committee session for comment on factual accuracy by 3 p.m.

138. When the report has been produced to inform a Stage 1, 3 or SRR debate, the Commission will send the final version to the Cabinet Secretary by 11 a.m. on the day of the debate and will publish this on its website once the Cabinet Secretary completes their opening speech.

139. For Stage 2, the Commission will publish the report on its website by 5 p.m. of the working day before the Committee consideration of Stage 2 amendments.

140. The report will be sent to the Convener of the FPAC at the time it is published online.

Changes after the Budget Bill

141. Changes may be made to the Scottish Budget following the passing of the Budget Bill. The Scottish Government will notify the Commission as soon as possible after a decision to review the Budget has been made including the nature of the revision, and whether updated forecasts will be required. Should forecasts be required the Commission and Scottish Government will agree a suitable timetable. The Scottish Government will also provide updated borrowing information alongside the overall fiscal position including updated information on any associated changes to Block Grant funding, Block Grant Adjustments or any other sources of funding.

Fiscal Sustainability Reports

142. The Commission regularly publishes work on long-term fiscal sustainability.

143. The Commission publishes reports with updated projections every two years and aims to produce reports on specific aspects of fiscal sustainability in the intervening period.

144. An indicative publication date will be given at least 6 weeks in advance, and the exact date of such publications will be confirmed at least 4 weeks in advance and set out in the Commission's forthcoming publications notice.

145. In advance of publication of any fiscal sustainability reports the Commission will develop a timetable for its work and agree with Scottish Government officials the timings for exchange of information.

146. This timetable will include a number of meetings with Scottish Government officials in order to share the Commission's analysis, including how Scottish Government policy is reflected in the analysis.

147. The process for sharing reports with the relevant Cabinet Secretaries and Scottish Government will be:

    a. Around **15 working days** prior to publication: A meeting will take place between the Commission and senior officials in the Scottish Government to share the findings from the Commission's report.

    b. **12 working days** prior to publication: Commission report shared for comments on factual accuracy by the Scottish Government.

    c. **8 working days** prior to publication: Commission's report returned with comments from the Scottish Government.

    d. **4 working days** prior to publication: Commission's report finalised.

    e. **1 working day** prior to publication:

        - The Commission will share pre-release version of the report with the relevant Cabinet Secretaries.
        - The Commission will share the media release with the Scottish Government.

    f. **Publication day**: Commission will lay its report in Parliament and publish it on the Commission's website.

Fiscal Updates

148. The Commission publishes a Fiscal Update alongside its Forecast Evaluation Report, typically in late August or early September. The Fiscal Update informs the Scottish Parliament's pre-Budget scrutiny. The Commission may also publish Fiscal Updates at other points in time.

149. The Commission will provide the Scottish Government with at least one month's notice of its plans to publish a Fiscal Update, and the date will be announced in the Commission's forthcoming publications notice.

150. In advance of publication of any Fiscal Updates the Commission will develop a timetable for its work and agree with Scottish Government officials the timings for exchange of information. The Commission will request information from the Scottish Government on any relevant developments relating to funding, spending and borrowing. The timetable will include at least one meeting with Scottish Government senior officials in order to share the Commission's analysis, discuss how Scottish Government policy is reflected in the analysis, and to ensure the process runs smoothly and all required information is shared in a timely manner. The Commission retains the right to publish at the time and date of its choosing, although any specific timescales contingent upon that publication date should be agreed between the two organisations.

151. The process for sharing reports with the relevant Cabinet Secretaries and Scottish Government will be:

    a. At least **7 working days** prior to publication: The Commission will invite the Scottish Government to comment on the factual accuracy of the report.

    b. At least **3 working days** prior to publication: The Scottish Government will return any comments on the factual accuracy of the Commission's report.

    c. **1 working day** prior to publication:

        - The Commission will share pre-release version of the report with the relevant Scottish Ministers.

        - The Commission will share media release with the Scottish Government.

    d. **Publication day**: The Commission will lay the report before the Parliament and publish it on the Commission's website.

Forecast Evaluation Reports

152. The Commission is required by the SFCA to produce an annual evaluation report. This will generally be published in late August or early September. The exact date will be confirmed at least one month in advance and set out in the Commission's forthcoming publications notice.

153. The process for sharing the report with the relevant Cabinet Secretaries and Scottish Government will be:

    a. At least **7 working days** prior to publication: The Commission will invite the Scottish Government to comment on the factual accuracy of the report.

    b. At least **3 working days** prior to publication: The Scottish Government will return any comments on the factual accuracy of the Commission's report.

    c. At least **2 working days** prior to publication: Commission's report finalised.

    d. **1 working day** prior to publication:

        - The Commission will share pre-release version of the report with the relevant Scottish Ministers.

        - The Commission will share media release with the Scottish Government.

    e. **Publication day**: The Commission will lay the report before Parliament and publish it on the Commission's website.

Other reports and publications, including information or analysis provided to Scottish Parliament committees

154. The Commission may, from time to time, publish working or occasional papers. This includes the publication of a Statement of Data Needs every two years.

155. The Commission will share these papers for the purpose of commenting on factual accuracy if there are relevant areas for the Scottish Government to check, such as use of Scottish Government data or references to policy measures. Papers, or extracts from these, may be shared with other organisations also for this purpose (for example, OBR, HMRC).

156. These papers will be shared in their final form with Scottish Government officials and the relevant Cabinet Secretary one working day in advance of publication.

157. The Commission will send any other analysis which it prepares in relation to its forecasts, such as responses to Parliamentary Committees, to the responsible Cabinet Secretary and to the named points of contact no later than the time of general publication or submission to committees of the Scottish Parliament.

158. The Scottish Government will likewise undertake to provide the Commission with any reports or publications which refer to the work of the Commission so the Commission can comment on the factual accuracy in advance of publication. These papers will be shared in their final form no later than the time of general publication.

159. In both cases, the organisations will endeavour to share the relevant analyses, responses, reports or publications in advance of general publication.

Publication of other information

Parliamentary Questions

160. The approach to Parliamentary Questions (PQs) is set out briefly in the Framework Document.[5] The Commission may be asked to provide information to enable the Scottish Government to draft answers and briefing for written and oral PQs that relate to the Scottish Budget or Scottish Public Finances.

161. For PQs which concern operational matters, the general principle is that it is not appropriate for Ministers to answer on behalf of the Commission.

162. If it is appropriate for information to be provided, the Commission's Chief Executive will be asked to prepare the substance of the answer, and it will be clearly identified as the Chief Executive's response. Where the matter is purely operational, the Scottish Government will refer the PQ to the Commission's Chief Executive, the answer will note that it is a matter for the Commission, and the Commission may be asked to write to the relevant MSP directly. Operational matters include the Commission's forecasts, assessments, and reports, including models and methodologies used, factors taken into account, assumptions made and risks which the Commission considered to be relevant.

163. If a contribution is requested from the Commission, the deadlines may be quite demanding. For oral PQs in particular, the Scottish Government will endeavour to make the Commission aware of PQs which may require a contribution as soon as Scottish Government becomes aware of them. The Scottish Government will then provide detail of deadlines when this information is available so as to maximise the time available to the Commission to prepare its contribution. For written PQs, provided appropriate notice has been given, the Commission will provide its contribution 2 working days before the deadline.

164. For all PQs where the Scottish Government plans to quote directly or indirectly from the Commission's work in its answer, the Scottish Government should notify the Commission as early as possible about the intention to quote. For written PQs, the Scottish Government should provide a copy of the response so the Commission can provide comments on the factual accuracy in advance of issue, giving the Commission at least one working day to return comments.

[5] Scottish Fiscal Commission Framework Document (June 2019).

Ministerial correspondence

165. Occasionally the Scottish Government may invite the Commission to contribute to the Scottish Government's reply to correspondence sent to Scottish Ministers relating to the Scottish Budget or Scottish Public Finances. The Scottish Government should inform the Commission within 3 working days of receipt and set out deadlines for the provision of a contribution.

166. In usual circumstances, the Commission will supply that contribution 2 working days before the deadline. Where the Commission has been asked to provide a contribution, the Scottish Government will normally share the replies with the Commission via the Commission's Chief Executive, copied to the points of contact.

167. Where appropriate, Scottish Ministers will invite the Commission to respond directly on operational matters, which includes its forecasts, assessments and reports, including models and methodologies used, factors taken into account, assumptions made and risks which the Commission considered to be relevant.

Freedom of Information (FOI), Environmental Information Regulations (EIRs) and Data Protection Act subject Access Requests and any statutory reporting

168. The Commission and the Scottish Government will make the other organisation aware of requests, papers or replies which relate to their respective roles.

169. The Scottish Government will make the Commission aware of any request which relates to the Commission's forecasting and assessment work.

170. Similarly, the Commission will make the Scottish Government aware of any requests which relate to tax or social security policy, or the process followed around fiscal events.

171. Where information is shared between the Scottish Government and the Commission, the organisation which shares the information will, where reasonably practicable, make it clear at the time it is shared whether the information is considered by that organisation to be sensitive.

172. If a request is made to the Scottish Government for the disclosure of information received from the Commission, or that concerns information which might be sensitive for the Commission or exempt under FOI legislation, the decision as to whether to disclose information is solely for the Scottish Government. As with all requests relating to the Commission's role and work, the Scottish Government should alert the Commission both before responding to the request and before publishing.

173. If a request is made to the Commission for the disclosure of information received from the Scottish Government, or that concerns information which might be sensitive for the Scottish Government or exempt under FOI legislation, the decision as to whether to disclose information is solely for the Commission. As with all requests relating to tax or social security policies, or the process followed around fiscal events, the Commission should alert the Scottish Government both before responding to the request and before publishing.

174. All information between the Scottish Government and the Commission on FOI and EIRs should be via the named points of contact.

Confidentiality and commercial in confidence

175. As set out in the Framework Document, the Commission is bound by the confidentiality requirements set out in the Code of Conduct for Members of the Scottish Fiscal Commission.

176. The staff of the Commission are bound by the Civil Service Code. In particular, the Commission and its staff will keep all privileged budget information confidential in advance of publication of the Scottish Budget. Privileged budget information will include tax policy decisions, such as tax rates and bands.

177. The Scottish Government will ensure that all documents provided to the Commission which contain privileged budget information are provided in confidence to specific individuals and marked as such. The Commission's Chief Executive is responsible for overseeing access to privileged budget and policy information amongst the Commission and its staff.

178. The Commission will similarly protect all information which is commercial in confidence; the Scottish Government will ensure that any information which it passes to the Commission which may be regarded as commercial in confidence is marked as such.

List of acronyms

DS	Dynamic Scoring
GDP	Gross Domestic Product
EIRs	Environmental Information Regulations
FOI	Freedom of Information
FPAC	Finance and Public Administration Committee
MTFS	Medium-Term Financial Strategy
MoU	Memorandums of Understanding
OECD	Organisation for Economic Co-operation and Development
PQ	Parliamentary Question
SFCA	Scottish Fiscal Commission Act 2016
VAT	Value Added Tax