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**Public Services Reform (Scotland) Act 2010  
Report for the year ended 31 March 2021**

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ISBN: 978-1-911637-42-4

Published by the Scottish Fiscal Commission, October 2021

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# 1. Introduction

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- 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:
  - Business Plan 2021-22<sup>1</sup>
  - Annual Report and Accounts for the year ended 31 March 2021<sup>2</sup>
- 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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<sup>1</sup> Business Plan 2021-22 ([link](#))

<sup>2</sup> Annual Report and Accounts for the year ended 31 March 2021 ([link](#))

## 2. Expenditure Information

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### Public Relations

- 4 This amount includes: stakeholder engagement events, printing and binding a limited number of our reports in-house, and the costs of the Commission's in-house Communications Manager.

Amount for 2020-21: £39,640.72 (2019-20 £61,392)

### Overseas Travel

- 5 In 2020-21 no expenses on overseas travel were incurred (2019-20 no expenses).

### Hospitality and Entertainment

- 6 In 2020-21 there were no expenses for refreshments and catering at meetings with stakeholders due to the COVID-19 pandemic.

Amount for 2020-21: £0 (2019-20 £1,051)

### External Consultancy

- 7 In 2019-20 Commission contracted Form Design Consultants to develop plans for renovation of our workplace, and submit the necessary application for building warrants and listed building consent.

Amount for 2020-21: £7,395 (2019-20 £12,186)

### Payments in excess of £25,000

- 8 In 2020-21, the Commission made two payments which falls within the reporting definition (this does not include remuneration paid to Commissioners or Commission staff). These were:

- £122,526.85 (2019-20 £122,165) was paid over four 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.
- £142,398 (2019-20 no payment) was paid over five payments to MITIE for refurbishment work in Governor's House to renovate our toilets, address long-standing maintenance issues, improve accessibility and make adaptations for post COVID-19 working.

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

Non-cash payments:

Audit Scotland - £28,190 (2019-20 £27,270) for the cost of auditing the Commission.

### 3. Remuneration

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- 10 Scottish Fiscal Commission had no staff members who received remuneration in excess of £150,000 during 2020-21 (2019-20 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 2020-21 (2019-20 no staff received a bonus or performance related payment).

### 4. Steps to Promote Sustainable Economic Growth

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- 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 Scottish Fiscal Commission is part of the Devolved Taxes Legislative Working Group set up by the Scottish Government and Scottish Parliament to consider if and how the legislative process could be adjusted to streamline tax changes.
- 19 We attended the annual Inter-Parliamentary Finance Network Event for parliamentary finance teams and independent fiscal institutions from across the UK and Ireland, in October 2019, sharing experiences with officials from the House of Commons, the Scottish Parliament, the Northern Ireland

Assembly the Welsh Assembly, the Irish Parliamentary Budget Office, the Irish Fiscal Advisory Council and the Office for Budget Responsibility.

- 20** The Commission wants to ensure its forecasts are understood and used appropriately. To that end we produced an occasional paper to give details of our approaches to costing Scottish Government policies in September 2019.

## 5. Steps to Improve Efficiency, Effectiveness and Economy

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- 21** During 2020-21 staff costs were our highest costs, at 71 per cent of our operating cost or 76 percent if the refurbishment costs of Governor's House are excluded. 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 to meet our staffing needs, and benefited from a strong and diverse pool of candidates applying for our analytical posts.
- 22** 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 Governments Enterprise Accountancy System, ePC card and EASEbuy purchasing and payment system
  - Procurement
  - Legal services
  - Internal Audit
- 23** 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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