

Social Security Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP

27 May 2021  
*Sent via email*

Dear Committee members,

As Scotland's independent fiscal institution, we are committed to being independent, transparent, accessible and open. We regularly produce reports to inform users of our forecasts and the approaches used to develop them. I am writing to the Committee as Chair of the Scottish Fiscal Commission because we published five reports yesterday.

The first of our reports provides an explanation of funding for the Scottish Budget. For the other four reports published, we provide in each report our approach to forecasting, with papers respectively focused on: income tax, the economy, fully devolved taxes and, most importantly for the Committee, social security.

The [report](#) on how we forecast social security sets out our approaches to forecasting disability and carer's payments: Attendance Allowance, Disability Living Allowance (Adult), Personal Independence Payment, Industrial Injuries Disablement Scheme, Severe Disablement Allowance and Carer's Allowance. We also explain how we estimate the change in spending as the Scottish Government launches the new Child Disability Payment and Adult Disability Payment.

Based on a recommendation from the previous Finance and Constitution Committee, we will publish our next forecasts on 26 August 2021. These forecasts will provide an updated view on social security spending, and our first estimate of spending on the new Adult Disability Payment.

We wish the best to the Committee for the new parliamentary term and we look forward to working together in the coming years.

Yours sincerely,

A handwritten signature in black ink that reads "Susan".

Dame Susan Rice DBE  
Chair, Scottish Fiscal Commission