

A solid orange right-angled triangle pointing downwards and to the right.

Elena Whitham MSP  
Convener  
Social Justice and Social Security Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP

30 August 2022

Dear Convener,

Today the Scottish Fiscal Commission has published four new reports.

In our [Forecast Evaluation Report](#) we review our income tax forecast for 2020-21 and our forecasts of the other devolved taxes and social security spending for 2021-22.

Spending on devolved social security was £136 million higher than our forecast, equivalent to an error of 4 per cent. Much of this error was associated with the COVID-19 pandemic, for example through higher spending on Self-Isolation Support Grants, and the decision to double the value of last year's Carer's Allowance Supplement payments.

We have also published our biennial [Statement of Data Needs](#), setting out the progress on data availability since our last report in 2020, and the areas where improvement is needed. Today I have also written to the Chief Executive of Social Security Scotland and to the Scottish Government's Chief Statistician to highlight that we will need more data on the new Scottish disability payments to inform our forecasts.

Ahead of our first full Fiscal Sustainability report next year, we have published two reports, [consulting on our proposed approach](#) and [setting out how projected long-term population trends will affect economic growth and income tax](#). Next year's report will include long-term projections of devolved social security spending, and the consultation document published today discusses how we plan to do this.

I would be happy to answer any questions you may have on these reports and look forward to giving evidence to the Committee later in the year after we publish our next set of forecasts.

Yours sincerely,

A handwritten signature in black ink, appearing to read "G Roy".

**Professor Graeme Roy**