



The Scottish Parliament  
Pàrlamaid na h-Alba

**Finance and Public Administration Committee**

Scherie Nicol  
Organisation for Economic  
Co-Operation and Development

By email

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Dear Scherie

The Finance and Public Administration Committee is considering the Scottish Fiscal Commission's first fiscal sustainability report at our meeting on 28 March 2023.

To inform this evidence session, the Committee would welcome any insights that the Organisation for Economic Co-operation and Development is able to provide which may inform our scrutiny, given its wealth of experience working on fiscal sustainability issues. Indeed, the Committee notes that the SFC was prompted to work towards publishing such a report this year following a recommendation of the OECD. In your response, you may wish for example to provide further context on the value of such reports, how they should be used and scrutinised, the key principles and approach that should guide their development, and the challenges faced by devolved nations in producing such long-term fiscal sustainability reports where some tax and other powers lie elsewhere.

The Committee is also seeking written insights from both the Office for Budget Responsibility and the Northern Ireland Fiscal Council, which published its first such report in November 2022.

The Committee would welcome your written submission by 22 March 2023.

Yours sincerely

**Kenneth Gibson MSP**  
**Convener**  
**Finance and Public Administration Committee**