



**OFFICIAL REPORT**  
AITHISG OIFIGEIL

# COVID-19 Recovery Committee

**Thursday 22 September 2022**

**Session 6**



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**COVID-19 RECOVERY COMMITTEE**

**20<sup>th</sup> Meeting 2022, Session 6**

**CONVENER**

\*Siobhian Brown (Ayr) (SNP)

**DEPUTY CONVENER**

\*Murdo Fraser (Mid Scotland and Fife) (Con)

**COMMITTEE MEMBERS**

\*Jim Fairlie (Perthshire South and Kinross-shire) (SNP)

\*John Mason (Glasgow Shettleston) (SNP)

\*Alex Rowley (Mid Scotland and Fife) (Lab)

\*Brian Whittle (South Scotland) (Con)

\*attended

**THE FOLLOWING ALSO PARTICIPATED:**

Rob Gowans (Health and Social Care Alliance Scotland)

Dr Lukas Hardt (Wellbeing Economy Alliance Scotland)

Professor Mairi Spowage (Fraser of Allander Institute)

Álfrún Tryggvadóttir (Organisation for Economic Co-operation and Development)

Sarah Watters (Convention of Scottish Local Authorities)

**CLERK TO THE COMMITTEE**

Sigrid Robinson

**LOCATION**

The David Livingstone Room (CR6)



# Scottish Parliament

## COVID-19 Recovery Committee

Thursday 22 September 2022

*[The Convener opened the meeting at 09:45]*

### Pre-budget Scrutiny 2023-24

**The Convener (Siobhan Brown):** Good morning and welcome to the COVID-19 Recovery Committee's 20th meeting in 2022. The committee has agreed to focus its pre-budget scrutiny on how the Scottish Government plans to fund its Covid recovery strategy and the on-going costs that are associated with the pandemic, as set out in the Covid-19 strategic framework.

I welcome our witnesses, who will speak about the Covid recovery strategy. I invite them to introduce themselves. We will go round the table; two witnesses are participating remotely.

**Sarah Watters (Convention of Scottish Local Authorities):** I am the director of membership and resources at COSLA.

**Dr Lukas Hardt (Wellbeing Economy Alliance Scotland):** I am the policy and engagement lead at the Wellbeing Economy Alliance in Scotland.

**Rob Gowans (Health and Social Care Alliance Scotland):** I am the policy and public affairs manager at the Health and Social Care Alliance Scotland.

**The Convener:** Joining us virtually are Álfrún Tryggvadóttir—I apologise if I have mispronounced her name—from the Organisation for Economic Co-operation and Development and Mairi Spowage from the Fraser of Allander Institute. I ask them to introduce themselves.

**Professor Spowage:** I am the director of the Fraser of Allander Institute at the University of Strathclyde.

**Álfrún Tryggvadóttir (Organisation for Economic Co-operation and Development):** Good morning, everyone. My name is Álfrún Tryggvadóttir—it was perfectly pronounced by the convener—and I lead the work on spending reviews at the OECD.

**The Convener:** I ask the witnesses who are participating remotely to type an R in the chat box when they would like to respond to an issue that is being discussed. We will bring you in at the earliest opportunity.

We will facilitate the discussion by inviting each member to speak to our witnesses. Each member will have approximately 15 minutes to ask about

specific issues. We need to finish the discussion by 11.30 am so that members can attend chamber business later this morning. We should be okay for time but, if time runs on too much, I may have to interrupt members or witnesses in the interests of brevity. I apologise in advance for that.

I will begin by asking the first question. We face challenging times. What impact could current and future inflationary pressures have on the effectiveness of the outcomes that the Covid recovery strategy sets out?

**Sarah Watters:** We started by talking about a cost of living crisis, but the rhetoric has—helpfully—changed. The programme for government, for example, talks about a “cost crisis”, which is more reflective of the position of local government and our suppliers and partner providers. Not only is demand for services increasing because of all the crises that are out there—in social care, business support and all sorts of areas that local government touches—but the cost of providing services is huge because of inflationary pressures.

We have heard a lot in the press this week about energy costs. The focus has absolutely been on households and businesses, which I totally understand, but local government, healthcare providers and social care providers are huge users of energy. The inflationary pressures will bear out in that sphere.

A live issue for COSLA and the Scottish Government is pay inflation. We must realise that there is a mismatch between what we can offer our workforce and what is happening in the external context. We will see that ripple through the whole supply chain of local government.

As well as inflation, another pressure—it was announced today—is the increase in the real living wage. That is welcome because it supports people, but it will put even more pressure on local government and some of its partner providers in social care, where we have some of the lowest-paid people in the workforce.

Calling the situation a cost crisis is helpful, because it reflects all the pressures that are around.

**The Convener:** That is interesting. Does anyone else want to respond?

**Rob Gowans:** The situation that we face is undoubtedly a big concern; indeed, it is of enormous concern not only to our members in third sector organisations as far as energy bills are concerned, but to our individual members, including disabled people, people living with long-term conditions and unpaid carers, who will be disproportionately hit by the cost crisis and who

have been disproportionately affected by the Covid pandemic and recovery issues.

There are also concerns about inflation pressures, which make, for example, social security payments less valuable. The Covid recovery strategy gives a lot of priority to tackling poverty and spending on health and social care, but that approach is being made harder by rising inflation and living costs. It is an additional challenge.

**The Convener:** Just when we need it—absolutely.

I want to bring in Álfurinn Tryggvadóttir from the OECD, who is online. I have to say that I am really impressed by the online OECD Covid-19 recovery dashboard, which I could have spent hours on. I refer it to anyone for a look, because it is fascinating.

How was the dashboard developed? Why were the indicators that it uses chosen?

**Álfurinn Tryggvadóttir:** I hope that you can all hear me.

Thank you for the question. I should say that I was not directly involved in developing the dashboard. However, I am in touch with colleagues who were, and I am happy to get back to you with more detailed answers about it.

That said, I can talk briefly about how the dashboard was developed. It was built at the request of OECD ministers to keep track of national efforts to build back better, as they call it—in other words, to spend better in the future. The dashboard's development was led by an advisory group, which included representatives of national statistical offices in OECD countries—it is, of course, really important to include the latter in such work, as they know the indicators very well—alongside policy experts and representatives from several OECD committees. There was therefore a lot of support for the dashboard both internally at the OECD and in member countries.

The indicators were specifically selected through a process of consultation with different ministers across all OECD countries. That, too, was a very important step in the work. In line with the OECD's multidimensional approach to progress, the dashboard features 20 outcome indicators across four dimensions that cover what matters to people, the economy and finance and, of course, green issues, which form the biggest topic that the OECD has been focusing on.

To dig a bit deeper, I point out that the indicators are not aggregated or ranked according to their importance; we look at them all as being equally important. Instead, they are presented alongside one another to convey a comprehensive picture of how countries are doing in the context of recovery.

That was just a broad picture but, as I have said, I am happy to get back to you with any more detail that you might need and to consult in more detail with my OECD colleagues.

**The Convener:** Thank you. The approach is really important, especially given—this goes back to the previous question—all the challenges that we face at the moment. When the pandemic hit, there was no guidebook that set out the correct things for each country to do, and the comparisons between the different nations, which show who is and who is not doing things well, are really important for us to monitor. The website is fascinating, and it would be appreciated if you could get back to me with any information that you can get.

I want to move on to the issue of our ambition in recovery of moving towards a wellbeing economy. Lukas, I note that you have concerns that

“the current spending allocations will not be sufficient to achieve a meaningful redesign towards a Wellbeing Economy.”

Can the Scottish Government balance the competing pressures of the cost of living crisis and Covid recovery while also achieving a wellbeing economy?

**Dr Hardt:** The important thing about that question is that I do not think that those are competing pressures; they are pretty much different sides of a three-sided coin.

It is interesting that the Covid recovery strategy said that recovery is not just about getting back to where we wanted to be before, but about how we can use the process to rectify some of the inequalities that the Covid pandemic has exacerbated, such as the fact that a lot of the most important jobs in our economy, from care workers to teachers to supermarket workers, are among the lowest paid. In essence, the Covid pandemic exacerbated exactly the same inequalities that we see again: the lowest-paid people are going to be hit the hardest by the rising energy prices.

Basically, the job of the Government relates to the fact that the impacts of a lot of those crises have the same root cause, which is that inequality is designed into our economic system. The wellbeing economy is about addressing that in a way that also takes into account planetary boundaries and makes sure that we stay within our environmental limits. Those pressures are not competing. They are the same challenge but in slightly different guises, so to speak.

The resource spending review is a broad overarching framework, so it does not have a lot of detail. It is probably worth saying that a wellbeing economy is about a lot more than just where money is spent. It is also about the process of how budgets are developed and how the rules of the

economic system are designed. However, on balance, in addressing the current inequalities, the Scottish Government might struggle with a lot of things within the funding envelope that it has set out, because a shift is needed towards more preventative spending in the interim period, so that we can save a lot of money down the line on things in which our economy is currently failing. A lot of money could be spent on topping up wages; if our economy had fair wages, we would not have to do that.

In the interim, in shifting over, spending is needed on the root causes, but more spending is also needed to tackle some of the other issues. A wellbeing economy needs more collective provisioning of services for fundamental needs so that people can have a good life—the energy crisis shows that very well.

I recognise the challenge for the Scottish Government, in that a lot of the powers are reserved to Westminster, but I am a bit surprised that such limitations on funding are so readily accepted, given the powers of the Scottish Government—for example, its devolved power over local taxes. There are possibilities for thinking outside the box a bit, and maybe challenging the idea, “This is the money we have, and we don’t have any more.”

There are reports from the Institute for Public Policy Research on local taxation, and Reform Scotland recently published a report on why we need tax reform in Scotland, given the ageing population and the crisis that we face. My question is why there is not more thinking—maybe it is happening behind the scenes—about using the Scottish Government’s powers a bit more creatively to make sure that we have the funds to build a wellbeing economy.

**The Convener:** Thank you. That is interesting. Mairi Spowage wants to come in.

**Professor Spowage:** I would like to add some thoughts in response to your first question about the inflationary environment and how significant that is. We can see how much has changed since the Covid recovery strategy was published last year. We have had “Scotland’s National Strategy for Economic Transformation”—the NSET—and the resource spending review.

To be honest, the resource spending review did not really deal with the fact that there was going to be a lot of inflationary pressure on public sector pay. It set out that the bill would stay static while the public sector workforce in Scotland was managed down. Even at that point in time, it was difficult to see where the people were going to come from to keep that bill constant. Subsequently, a number of pay deals have shot past that. There is inflationary pressure particularly

on wages but also, as Sarah Watters has set out, on costs for service providers—that is one of the biggest issues that the Scottish Government faces.

10:00

I agree with Lukas Hardt that the different challenges are interlinked, but it is interesting to see how some of the challenges that organisations, service providers and individuals faced during the pandemic pale in comparison with the current challenges that we are seeing with the cost of living crisis and what we are going to go through this winter. The inflationary challenge is huge, and there is a great deal of uncertainty right now.

We have the United Kingdom fiscal event tomorrow, and the Scottish Government has committed to a further budget review within two weeks of that happening. We have no idea whether we are going to get the level of detail tomorrow that we would normally expect alongside a fiscal event—I suspect that it will not be as much as any of us would like. There will be huge implications for the Scottish budget if the UK Government decides to fundamentally change taxes in England. That could mean that a boost will come to the Scottish budget envelope if stamp duty or income tax are significantly cut. We do not know how much detail we are going to get about spending plans, which could obviously have consequential.

There is not only huge pressure, but huge uncertainty. Further, because it is not going to be a proper budget tomorrow, I worry about whether we will have enough detail to give more certainty to the Scottish Government and local government.

**The Convener:** Thank you, Mairi; you raise some valid points.

**Álfrún Tryggvadóttir:** I want to emphasise that, in an international context, Scotland is definitely not alone in this crisis. Most countries are struggling with measures that were brought into their budgets during the pandemic and they need the tools to be able to analyse whether what they are doing will benefit citizens in the long and medium terms. We see from what happens in OECD countries that, when things are brought into the budget, it is difficult to mark them as one-off measures and they sometimes just stick within the budget. That is a common problem in countries such as Canada and Norway.

As I understand it, the Scottish funding process is quite different from the traditional OECD definition of spending reviews. The Scottish budget-setting process is similar to that of the UK—you prepare the budget and you call it the spending review. Perhaps what is needed in

Scotland is a tool to analyse existing expenditure and enable you to see how you can balance that with the needs of citizens while paying attention to budgeting, too. That would help you to look at what is needed in the future and what is not needed in the budget.

Essentially, that is what is involved in the traditional OECD definition of spending reviews. It is particularly important in times of crisis that countries can do a thorough analysis of existing spending through the spending review process. You should look into the benefits that countries get as regards the wellbeing of citizens from doing that analysis, and you should think about getting some sort of a process in place that can do that.

The other day, we talked to Norway. They are looking at all the budget measures that came into place during the pandemic and are conducting a spending review that considers whether those measures will be beneficial for the citizens of Norway in the medium and long terms. The same thing is happening in Canada.

I wanted to throw that point into the discussion, because it is an important aspect of what must be done. If you want to secure people's wellbeing, you have to focus on green issues, and many countries are focusing on equality and gender, too. The tool that I am talking about is an important one to have in place.

**The Convener:** Thank you. I agree with your point.

Murdo Fraser will ask the next questions.

**Murdo Fraser (Mid Scotland and Fife) (Con):** Good morning. I want to ask about how we can rebuild public services. I will start by directing my questions to Sarah Watters.

The Scottish Government's Covid recovery strategy talks about

"accelerating inclusive, person-centred public services."

I think that, post-Covid, we have an opportunity to think about whether we can redesign public services to, for example, move towards providing a lot more services online, which we have realised is a lot easier to do than it was previously.

At the same time, the resource spending review proposes substantial increases in health, social care and social security but real-terms cuts across the board in other areas of public spending. How do we square that circle? How do we move towards the more inclusive, person-centred delivery of public services at the same time as we are seeing reductions in the budget?

**Sarah Watters:** Thank you for that simple question.

It is tricky, and the answer goes back to what Lukas Hardt was saying. You need the kind of transformation funds that councils have had in the past to move them from A to B. That model allows you to put in the dedicated time and work to get to a better place. Councils have been doing that for the past 10 or 15 years out of necessity.

COSLA is involved in the Covid recovery board, which is chaired by the Deputy First Minister. At the most recent meeting, a couple of weeks ago, we discussed an assurance report that was produced by COSLA, the Scottish Government and the Improvement Service. It contained some good examples of the ways in which councils and their partners are tackling that person-centred approach.

Councils always take a person-centred approach. It might not always be as intensive as it needs to be, but the approach is always aimed at people in communities. Glasgow City Council is doing a great piece of work on what it calls the no-wrong-door approach, which involves case managers working intensively with families. The approach was developed during the pandemic but is now being rolled out across various service areas. Dundee City Council is also doing great work with the Department for Work and Pensions.

However, we now need to take those approaches into the work of the community planning improvement board because, as you quite rightly point out, there are issues around the resource spending review. The Covid recovery strategy sets out that we want the approach to be more person centred, but the resource spending review was interesting because it did not really talk about local government transformation and reform; it talked about other bits of the public sector being reformed or taking a reform approach while saying that local government could take a complementary approach. We found that wording to be quite strange. Perhaps that view was taken because the Scottish Government recognised that local government has already been involved in a huge amount of transformation. For example, the local government workforce in 2006 was around 240,000 full-time-equivalent posts and is now down to just over 210,000. We have taken around 15 per cent of the workforce out—it went up slightly during the pandemic, but a lot of that was because of Scottish Government policy commitments on things such as school counsellors. Such policies drive staff numbers because, at the end of the day, you cannot deliver policies without people.

Other bits of the public sector need to catch up on the reform agenda. COSLA has been pushing for the local governance review to be exactly that, by which I mean that it should look at what is happening in the whole local governance



landscape, as opposed to focusing on what councils are doing to transform. That is important because, at the end of the day, as Public Health Scotland pointed out in its submission, the health service is only one small part of the whole system that improves people's health, and it is councils that deal with the social determinants of health on a daily basis. It would be interesting for members of the committee to see the assurance report that has been put together for Covid recovery purposes, because it shows some examples of the work that is being taken forward by local government and partners.

**Murdo Fraser:** I am sure that other members of the panel want to come in on this issue, but I have two follow-up questions that relate to what you have just said.

You talked about the overall reduction in local government staff numbers. Do you have any sense of whether overall demand has gone up, gone down or stayed the same compared to the pre-Covid situation?

You mentioned that there was a need for other parts of the public sector to catch up in terms of reform. What parts are you talking about?

**Sarah Watters:** It is interesting to hear what was said about the OECD dashboard, as we developed a local government dashboard with the Scottish Government at the beginning of the pandemic. That dashboard, which is still running, considers things such as staff absence, crisis grants, rent arrears and delayed discharge, and it shows that demand is increasing. Corporate management teams in local authorities have continued monitoring that dashboard, because it gives them valuable information that they can join up and use. Demand has increased in all sorts of areas from housing to demand for business support—we are seeing that through Business Gateway.

There are particular challenges with health services, which now account for 44 per cent of the Scottish Government budget. It used to be that a third went to local government, a third to health and a third to other public services. Local government is now down at about 28 per cent. We are there to support people coming out of hospital or to keep them out of hospital in the first place, but that is getting more challenging. We are going into a period of restructuring in health and social care, when it will be even more challenging to get the join-up and the reform that we need. I do not want you to think that I am picking on health. It is just one example, but it is the daily public service touch point for local government.

**Murdo Fraser:** Do any other witnesses want to contribute?

**Rob Gowans:** I have a few points about how to create inclusive, person-centred public services. I recommend co-production with people who are using the services, to shape how those are delivered. Digital, which was mentioned, can allow services to take place in different ways and can include some people, but it can exclude others. There is work to be done on a human rights-based approach to digital, particularly in health and social care, and on how digital choice can be delivered.

In the third sector, many of our members reported an immediate increase in demand for services during the pandemic, which has continued. They now anticipate increased demand because of the cost of living crisis. Around half of our members have also seen reductions in their turnover and income. There is concern about short-term funding arrangements and their ability to meet future demand for services.

If we consider the third sector as part of the mix, I would recommend co-production and a human rights-based approach to designing public services.

**Professor Spowage:** Public service reform is mentioned in the resource spending review. That sounds quite familiar to many of us who have been around Scottish public life for a long time; it sounds like what was put out by the Christie commission. It is important to see where things have been tried before and perhaps did not work. There has been an apparent focus on preventative spend in policy making for a number of years. It can be quite difficult to have a drive for efficiency savings and an emphasis on preventative spend at the same time, as one contributor has already said. We generally have to invest in order to reap the future rewards of preventative spending.

Government often looks towards efficiency savings and preventative spending at times when budgets are tight. That will be quite challenging. Mr Fraser, you asked where efficiency savings are going to come from to get the budget to square up. We were conscious, when we were looking at the health and social care line in the resource spending review, that it is obviously a very big line. We do not have the detail underneath it, but it includes significant reform of the care service. That implies quite a tight settlement for health, despite the hugely increasing demand on it and the inflationary pressures that it faces.

10:15

**Murdo Fraser:** Does Sarah Watters want to come back in?

**Sarah Watters:** On a point that Mairi Spowage made, local government has been involved in a lot of work in the past, such as pilots, on shared services. That was done quite a long time ago

now, if you think of Covid as the watershed moment and think about the advancements in digital technology, home working and remote working that there have been.

With the shared services agenda, if we are looking at back-office functions, some of the concerns that people such as our trade unions might have had in the past are not the same now, because people can work from anywhere. We could have a situation in which councils deliver services on behalf of other councils and we could perhaps have a lead-council model.

I think that local government is not unwilling to go back and revisit some of those ideas, because we are in a really different time. In the past, shared services meant that everything was taken from one council and put it in another, which stopped people from being able to work in one place and increased employment in another area. It does not have to work like that any more and we need to accept that and perhaps revisit some of those things.

**Alex Rowley (Mid Scotland and Fife) (Lab):** I want to focus on how robust the Covid strategy is for a fairer future. This morning, Audit Scotland published a report on child poverty, which basically says that Holyrood needs to be far better at long-term planning to address the problems, including preventing more children from falling into poverty in the first place. We are seeing the levels of child poverty rising and there are the cost of living pressures that we have talked about. How robust is the strategy? Is it the right strategy to be working to, given all those factors?

**Professor Spowage:** I have not seen the detail of the Audit Scotland report, but I note that the evidence from a number of contributors to the committee's inquiry, including the Wellbeing Economy Alliance, talks about measures to deal with the consequences of the economic injustice that exists, looking to top up the incomes of people who are perhaps not able to earn enough to live on. That is one of the issues.

If the question is whether the Covid recovery strategy includes the right sort of ambitions, it is difficult to dispute a lot of the ambitions in it. They include creating fairer welfare, a more equal society and more good, green jobs. The question, I suppose, is how we achieve those in the current very tight fiscal settlement. The Government has to set out clearly where it is going to prioritise its funding in order to make the biggest impact.

If we think about the sorts of policies that the Government can introduce to avoid children falling into poverty in the first place, a lot of that can be about supporting parents into employment and ensuring that young people have positive destinations, so that when they become parents

they are likely to be in a positive place and in employment.

Obviously, one of the areas that have been cut in the emergency budget review is employability support. Given the tight labour market that we are in, the high levels of inactivity that we have in our economy in Scotland compared with other parts of the UK and the number of people who we know would in theory want to have a job if they were supported into it, that is a bit of a concern.

Overall, there is a bit of an issue with the Government understanding what will give it the biggest bang for its buck when it comes to achieving the outcomes that it wants. We harp on about this a lot, but it is all about understanding the evidence of what works and being prepared to evaluate the policies that you are implementing and to stop the things that are not effective.

**Alex Rowley:** Last week or the week before, the Deputy First Minister announced that, as a result of the pay awards and the money that the Government has put in, there will be cuts. Given that, as I assume, most councils will not have budgeted for the levels that have been put in, what will be the knock-on effect?

Another issue that has come up in evidence relates to the third sector, which we rely on heavily across Scotland. What will be the impact on that sector of the cut in its resources? I assume that it will be struggling to meet the pay awards that the local authorities are now having to meet.

**Sarah Watters:** The Scottish Government's intervention with regard to the £140 million and the money for the consolidation bit at the bottom end is welcome, but there is still a 1.5 per cent gap, which equates to £140 million, which you are absolutely right to say has not been budgeted for. As Mr Swinney said in Parliament, the same decisions are being faced at a local level.

Coming back to something that Lukas Hardt said, I think that we are still on this one-year treadmill of having to make cuts and find savings, and that does not sit well with what Audit Scotland has highlighted with regard to long-term planning. You are absolutely right: this sort of thing has a ripple effect right through every part of local government, its communities, its suppliers and its service users, and it is unfortunate.

In your first question, you asked about the robustness of the strategy. It was written at a very particular time, and it focused hearts and minds on what was critical as we came out of Covid. However, what we are seeing now is priority creep. For example, the RSR came out with a slightly different set of priorities; the national performance framework contains a lot of priorities; there are the different priorities in the NSET; and there are also child poverty plans, which are very

important, too. A number of priorities from other strategic contexts are becoming important again, and when the Scottish Leaders Forum got together—and I think that, in such contexts, leaders should leave the hats of their various organisations at the door and focus on leadership and issues of importance—poverty was the issue that was screaming out at health and local government leaders. What we need to do is pick the bits in each of these strategies that focus on poverty and refresh things in the current context. At the last meeting of the Covid recovery board, a few people were asking, “Is this still about Covid recovery, or is it about delivering services in this new context, which just seems to be full of different types of crises?”

**Alex Rowley:** That brings me to my final question, which others might want to come in on, too.

We seem to be having strategy after strategy after strategy. These days, if you ask youngsters what they want to do when they are older, they will probably say that they want to write strategies for the Scottish Government—there are cupboards full of them. What do they actually achieve?

Two weeks ago, Shelter Scotland wrote to the First Minister, putting forward its Scottish housing emergency action plan and calling for action. I just want to highlight a couple of the points that have been highlighted in that plan. More than 250,000 people living in poverty are trapped in the private rented sector, unable to access social housing, and 130,000 people are on housing waiting lists for social homes. I could go on—umpteenth things are mentioned, and it is just horrific. For example, the number of children stuck in temporary accommodation is up 17 per cent, which is

“the highest since records began and a doubling since 2014”.

As a result, when I hear about strategies to tackle poverty and strategies for this, that and the next thing, I, as quite a practical person, think to myself, “Why are we not addressing this issue?” Are there too many strategies and not enough clarity on what we need to do to tackle these big issues?

**Dr Hardt:** It is a good question. As someone in a job with limited resources who has to read all these strategies, I definitely think that there are quite a lot of them.

There is something that I want to bring up but which I have not mentioned yet. We have been talking about the budget, which is all about spending, but there are a lot of things that can be done to tackle the crisis that do not necessarily rely on additional spending in a big sense. The rent freeze that has just come in is a classic example in that respect. In the cost crisis, the

other side of the coin is that that money goes somewhere—someone is getting it. In some ways, rising costs are caused by supply shortages, but increasing profits are a major aspect, too. We can definitely see that happening in the energy sector, but it also exists in a few others including private rented accommodation.

Reviving the economy should involve redesigning such factors out of the system so that, down the line, we would not need to spend as much money on tackling poverty by topping up wages, because such aspects would not exist in the first place. The approach should be more about having the money to facilitate, experiment and enable such redesign. An interesting example in Scotland is the community wealth building agenda, which has also had some success in Preston. It is interesting because it is not about spending lots of money; it considers how we can reroute existing spending locally to keep more wealth in the community and prevent it from flowing out. However, that it is not easy to do. Trying such approaches and carrying out redesign requires resources that I do not think are there at the moment.

Such an approach also feeds into public sector service reform. Community wealth building involves asking, for example, the national health service to be an anchor institution and examine the economic impact of its spending, in contributing to local economic development. Traditionally, the NHS has not done that or seen it as being part of its remit, so that would be quite a big change.

As Mairi Spowage said, it would be interesting to consider the areas in which we would need funding to try new approaches. Compared with the bigger-ticket spending items, those would not cost that much, because they would involve funding people to put policies in place. I am a bit worried that that is not being done at the moment, especially on community wealth building. That is being pushed on to local authorities to do, without the resources to back it up.

Another aspect is the review of the national performance framework. Internationally, it is a much-recognised, positive part of the Scottish Government’s policies, but it does not have the money to be participatory or to involve real review based on people’s input, so that it reflects what Scottish people want. That is not running a good participatory engagement process across Scotland for the national performance framework which, as it is at the heart of policy making, should be a priority. In the big picture of the spending review it does not involve a lot of money, but even then its resources will be cut.

**Professor Spowage:** I want to respond to a few points. On the question whether there are too

many strategies, the Fraser of Allander Institute is on record as saying that there are. Quite often they can be fairly high level and less practical on the policy actions that should be put in place to achieve the grand, broad and difficult-to-disagree-with outcomes that we are trying to achieve.

It is notable that the national performance framework is supposed to drive Government activity, but often it is not referenced in strategy documents or, if it is, it is in a perfunctory way. We saw that with the NSET, for example. There is not a lot of evidence that the framework is driving policy making. Although I understand Lukas Hardt's concern about the participatory nature of the consultation on the review of the framework, my bigger concern is that it has been in place for 15 years and I do not see it driving decisions.

The committee will note that its contributors have given different definitions of what people think a wellbeing economy means. Essentially, the outcomes that are expressed in the national performance framework are trying to do that—they aim to say that we should think not just about economic outcomes but about lots of different ones. That approach has been in place in Scotland for many years, and I do not see it driving policy making.

On Lukas Hardt's point about private rented accommodation, I would not want to conflate the profits that the energy or oil and gas giants are currently making with those of private landlords. Based on the evidence of such interventions in the property market, the issue might be a reduction in the supply of private rental properties, which would exacerbate the problem for renters and create a much more rigid market, such that people would be more anxious about moving.

10:30

The problem here is the supply of social housing, but the private rental sector is an important part of the provision of housing for those who are not able to become, or are not interested in becoming, home owners. The danger with such an intervention in the market is that it will simply reduce the supply further, which will ultimately push up prices for renters.

**Alex Rowley:** Thank you.

**Jim Fairlie (Perthshire South and Kinross-shire) (SNP):** I welcome the witnesses to the meeting.

I have come into politics very late, and I find some of the budget talks and discussions quite confusing. If I was running my own business, I would consider my priorities and say, "Right, we need to spend some money there, because that is where we have a problem right now." Politically, I

can see why that is incredibly difficult for the Government, because everybody is saying, "That's my priority now." I struggle to get my head around it.

I assume that all the strategies that Alex Rowley talked about are produced because we need transparency, and the Government needs to be seen to be telling people how things will work. However, given what is, in effect, a £1.7 billion cut to the Scottish budget, how can we look to the future and try to make things much better, which will take massive investment, but continue to spend the amount of money that we need to spend on all the things that are priorities now? How do we square that?

**Sarah Watters:** When it comes to budget time, COSLA does a huge amount of cross-party lobbying. We are always asked, "If we're going to give local government more money, where will we take the money from?" The resource spending review has set out the Scottish Government's stall very clearly with regard to the role of local government. There is a flatlining of funding until the final year and then there is a £100 million increase. However, that is so far down the line that it will not make a real-terms difference.

We could always argue about competing priorities. You are absolutely right: if you are running a business and looking at the resource that you have, you have to either make more money or make changes in your business. If there is no more money, which is what the fiscal context looks like across the UK, we have to look at doing things differently.

The plethora of nationally directed strategies overly directs what has to happen on the ground. If there is no more money, we have to look at the way in which we do things. It comes back to things such as community wealth building. The clue is in the first word—it has to be rooted in the community in which it is trying to build wealth. That will look very different in the Highlands from how it looks in Dumfries and Galloway. Every year, there is a plea from COSLA for more local freedom and flexibility to use our limited resources in a different way to allow local experimentation and a change in approach.

The other area that the resource spending review covers is revenue raising. For local government, the visitor levy is back on the table as a way of raising revenue. Whether you agree with it or not, it is an option, and it is used in many European countries without tourists batting an eyelid. The levy is tourism based—it does not affect people in this country who are, for example, living in poverty; it is tourists who pay it.

Over recent years, the disappointment for local government has been that we have not talked

about enabling legislation that would allow us to look at a range of other options. We have the parking levy now, but it is hardly great for raising revenue when people are working from home, and there are, quite rightly, lots of different exemptions in different sectors, such as the hospital sector.

We must think creatively. At the moment, we are focusing on legislation solely to allow a visitor levy, whereas we are asking for legislation that enables local revenue raising in its broadest sense, which will allow us to work up proposals locally, discuss them with the Scottish Government and implement them. If there is no more money, we must think creatively and flexibly.

**Jim Fairlie:** I will ask you one more question before I move on to the other witnesses. When Murdo Fraser asked about the increase in demand for services, you said that the increase is across all sectors. Why is that increase happening? Is it because people's life patterns are changing? What is driving the increase in demand for your services?

**Sarah Watters:** That comes back to the inequalities that have been created through Covid and the cost of living crisis. Before Covid, councils undertook interventions and worked with some people most intensively. Now, such work is even more intensive because of the situation that such families find themselves in.

Covid has left its mark in lots of ways—on health conditions, which means that more social care is required, and on mental health, which means that children and young people require support—and it has affected business support. The effects are in unexpected areas. In a lot of communities, local government is the safety net to deal with that.

**Jim Fairlie:** Do I have time for a very quick question?

**The Convener:** Yes.

**Jim Fairlie:** That leads me on to my next question. During Covid, there was great collaboration and breaking down of red tape, bureaucracy and everything else. Things got done, which was great—brilliant. From local authorities' point of view, is that approach continuing? Does the third sector believe that it is continuing in the way that local authorities think that it is?

**Sarah Watters:** You are absolutely right that the scrutiny landscape was pretty much suspended overnight, but regulators want to come back into the space that they had in local authorities. Council committee structures were streamlined to the absolute essentials during Covid, but it is right that we have got back to full committee structures and to decision making going through its due process.

We could learn things locally and nationally but, when a regulator comes down on a local authority for a national requirement and when an audit takes place, a body must pay attention to that. However, the two-year suspension of the previous environment bred creativity and allowed us to focus on what needed to be done.

**Jim Fairlie:** That comes back to my first point, which was about how the Government and local authorities set their priorities when all the competing things such as regulators' demands come in.

**Dr Hardt:** My comment will be brief, as I have been in my job for only a year, so I missed a lot of the pandemic. Two things spring out from Sarah Watters's answer. Some of the committees and regulators are there for a reason, so we can suspend them in an emergency, but it is not prudent to do that as a principle, although we can look at reforming them. What happened with some Covid spending by Westminster is a very good example of why we need such scrutiny.

The more important point is that what perhaps differed in the pandemic was the shared sense of purpose and focus that the stuff that was really important was providing people with the essentials that they needed and looking after everybody. A bigger point is about trying to bring in that approach. What are the other priorities? We have the climate emergency and the nature emergency, and we want to ensure that people are fine. I go back to my first point: all the other competing priorities should support targets on such issues—that is what the wellbeing economy is about.

If there is a lot of what is presumed to be competition, it might be worth looking at what the priorities are and why they have changed after the pandemic. Addressing inequalities, making sure that people have enough to live on and addressing the climate emergency should still be the priorities—they were not just priorities during the pandemic.

**Rob Gowans:** On competing priorities, the alliance recommends taking a human rights-based approach to budgeting and public finances. Doing so could involve setting out a framework to assess priorities based on advancing people's human rights.

I will make a couple of points. Any change in spending must not erode people's human rights. There should also be maximum use of available resources. Is the Government doing all that it can to raise revenues? That includes looking at taxation and raising as much as it can to realise people's human rights.

On the question about Covid changes being made permanent, the lifting of some regulations and red tape during Covid was welcome and had

a positive effect, because that allowed us to operate better. Those changes included those relating to who people could pay to deliver their social care. Equally, some things concerned us. Complaints processes were suspended for a period of time, for instance. The independent inquiry that is being chaired by Lady Poole will reveal some lessons about the things that worked well and can be continued and the things that should not be repeated in future pandemics.

**Brian Whittle (South Scotland) (Con):** Good morning. Having listened to the conversations that have taken place this morning, I am trying to find a way to frame what I want to say. I know that “build back better” is a buzz phrase, but I think that, post-Covid, we should do that by taking the opportunity to create a wellbeing economy; we should always strive to have a wellbeing economy.

However, the perpetual issue, which has been exacerbated by Covid and the cost of living crisis—or “cost crisis”, as it has been described today—is that the health and social care budget accounts for 44 per cent of the Scottish Government’s total budget; we have the unhealthiest nation in Europe. Yesterday in the chamber, I had a conversation with the Cabinet Secretary for Health and Social Care about the fact that people who are turning up at services are sicker than they were before the pandemic. That problem will be exacerbated, so there will be much more of a pull on resources for NHS services. That money has to come from somewhere.

Sarah Watters highlighted the fact that there is increasing pressure on council and third sector budgets, and that—perversely—putting more pressure on those budgets puts more pressure on the health of the nation. The Government has brought forward the spending review. Does that give us the ability to tackle the perpetual problem that we face in the here and now, rather than in the long term?

That is an easy question to answer. I will go to Sarah Watters first.

**Sarah Watters:** Looking purely at the resource spending review, local government’s perspective would be that it does not. There are spending increases for treating the sick, dealing with problems and alleviating poverty, but pretty much every other area is seeing a flat line—basically, that is a real-terms cut. There is no other way of looking at it, especially now, because the spending review was published before we had 9.9 per cent inflation.

10:45

It was disappointing that we came through the Covid recovery, had clear priorities and were focusing on the social determinants of health—the

upstream stuff that the Christie commission absolutely nailed 10 years ago—yet there is a focus on dealing with the problem within the budget. Without having some parallel universe in which we could see whether something would work, we still have to deal with sick people and poverty and try to put the interventions in place.

Freedom, flexibility and trust could be allowed at the local level, to enable us to think creatively about those problems. It is a case of involving local government and partners such as the third sector in the conversation at an early stage, so that we can take part in thinking about the problems as they exist. Rather than being dragged along with a solution that has already been formed, we could be part of the creative solution.

The solution is not going to look the same in every area of Scotland, nor should it. That is the position that local government would advocate. Prevention will look different, and “different” does not always sit comfortably with national strategies and national policies.

**Brian Whittle:** Rob Gowans, it is fair to say that, during Covid, the third sector was put under extreme pressure in its work on things such as addiction services and other essential services that augment council and NHS services. Where are we now on recovery? Is the third sector being funded properly?

**Rob Gowans:** The short answer is probably no. There is still a need to move away from short-term funding. As I mentioned earlier, around half of organisations have reported that their turnover has decreased compared with before the pandemic. The third sector has a key part to play in recovery, as well as a huge part to play in prevention. Basically, it should be prioritised in funding and budgets.

**Brian Whittle:** Mairi Spowage, you said that one of the solutions lies in ensuring that there are positive destinations for our children. You also talked about the green economy and green economy jobs. That plays directly into the first two questions, which were about joining up portfolios under the banner of the wellbeing economy. Does the current review of the budget lend itself to helping to increase those green economy jobs in Scotland?

**Professor Spowage:** That is a great question. I come back to the wellbeing economy. The different responses show that the vision for a wellbeing economy is very much in the eye of the beholder.

When it comes to how we grasp the opportunities that will come through the decarbonisation of our economy, there is a huge challenge with the transition away from oil and gas-related employment and economic activity,

which are centred mostly around the north-east, and the move to a different geographical spread of industry. The nature of employment and economic activity is unlikely to be as high waged and as focused on one area; it is more likely to be spread out and to not involve the sorts of wages that we have seen in the oil and gas sector.

One of the real constraints to our cashing in on those opportunities in Scotland is the labour market. It comes back to the need to ensure that people entering the labour market, and those who need to reskill, have the opportunities to get the skills that they need to take advantage of the opportunities that exist.

We cannot get away from the fact that investment in the skills system is needed to ensure that we have a labour market to grasp those opportunities, because that is where the constraint lies. We can talk about the jobs that will be generated by different types of investment, but if we do not have the labour market there to take those opportunities, that will not happen. Scotland needs to decide where it has the comparative advantage to generate those paying jobs and how we invest in the skills system so that we have a labour market that is ready to take advantage of them.

As Sarah Watters said, investment in the skills system in Scotland is another area that is flatlining. There are no easy decisions here, but making long-term investments to ensure that we can have a successful economy will, in the end, generate prosperity for communities across Scotland. We need to think about the longer-term investments that generate that type of benefit.

**John Mason (Glasgow Shettleston) (SNP):** I will start with a question for the OECD representative, whom the convener questioned earlier. I am interested in how other countries are thinking about future pandemics and Covid, and whether they are putting money into that area just now, given all the other pressures that we have been talking about. For example, we have talked in this committee about how much of a store of personal protective equipment we should be keeping in preparation for the next pandemic, and whether we should be keeping laboratories open and functioning, or mothballed, in preparation for future requirements when we do not need them right now. Can you give us a flavour, or some examples, of what other countries are doing in that regard?

**Álfrún Tryggvadóttir:** That is a very interesting question. During the crisis situation, it was interesting to note how little countries, or the OECD or the International Monetary Fund—or any international organisation—had learned about crisis. That is the lesson. When we look at the 2008 financial crisis in relation to the current crisis,

we see that it was completely different. During the last crisis, countries went directly into strict fiscal consolidation measures, but now money is flowing through the system.

More generally, we see that OECD countries are very much looking into informed spending cuts. That means that they want to make better decisions than they did in the previous crisis situation. As I mentioned, many countries are now looking into scaling up the use of spending reviews. They want to be able, systematically, to analyse where it is possible to cut expenditure in an informed manner, without making spending cuts across the board.

Another interesting thing that happened during the previous crisis, which was good, was that OECD countries implemented budgetary tools, and they have learned from that. Many countries implemented performance budgets, spending reviews and medium-term expenditure frameworks, and they put in place measures to enable them to respond better to the next crisis situation. We definitely see that that is benefiting countries right now. As I said, they are very much looking into ways to prioritise in a good way and make informed spending cuts.

It is probably a bit too soon to say what exactly the Covid pandemic has taught us. We know that Governments are waking up now; they know that if they do not respond soon, the situation will be quite bad, not only next year or the year after, but immediately—the budget pressures are showing up right away. We see that OECD countries are being much more sensible now than they were in the 2008 crisis, and they are making use of the budget tools that they have in place.

What I find interesting in our session today is that we are discussing things such as wellbeing. Many countries have been implementing wellbeing budgeting, green budgeting and gender budgeting—all those overlapping measures. Of course, it looks good for Governments to have that in place.

Naturally, it is important that budgets focus on citizens' wellbeing, and it is important that that is reflected in the responses to the Covid pandemic. In general, we see informed spending cuts being made. Many countries have implemented performance budgeting, but the problem in many countries is that the performance framework is an isolated initiative that is not linked to the budget process. Countries that are quite advanced in performance budgeting have a link between budget resources and allocations and performance indicators, and they can make use of those tools that they have in place.

**John Mason:** That is helpful. I will press you a little more on the specifics of Covid and being

prepared for another pandemic. You suggest that, overall, countries are being sensible and are thinking through what cuts they would make. Are most countries protecting practical things such as PPE supply, laboratory availability and that kind of thing?

**Álfrún Tryggvadóttir:** Yes, they are doing that, but countries are also doing something else. This is of course a controversial matter. In the health sector in general, you need to take stock of your spending. Spending has been going up; that is true of most areas, but it is the case specifically in health. You need to think about how the health sector is performing in relation to the funding that it has received. That is a general thing in most countries. The answer to your specific question is yes.

**John Mason:** That is very helpful.

I move to the alliance. I picked up in your paper that you were very positive about the spending emphasis on health, social care, social security and that side of things. However, here and also the other day at the Finance and Public Administration Committee, we heard from COSLA and local government that a lot of what they do is more preventative, and that people would not need to have social security or to go to accident and emergency if local government was funded better and had prevented some of those things from happening. What is your response to that?

**Rob Gowans:** It can be both; it is not necessarily an either/or. For example, in relation to social security, the best way to tackle poverty is to increase people's incomes and reduce their costs. Social security is a way of increasing people's incomes for those who need it, such as—particularly in our sphere—disabled people and unpaid carers.

Social care can have a preventative impact in relation to spending on acute health crises. The answer as regards a preventative approach is yes, but I am also positive about social security, health and social care being priorities, because they are essential for people's wellbeing.

**John Mason:** To focus on social security—Mairi Spowage might want to come in on this—the Scottish Fiscal Commission has warned that if we are more generous on social security than the rest of the UK is, we will need to find that extra money from somewhere, and that looks like being quite a serious amount of money that would need to be trimmed off somewhere else. I will come to Mr Hardt in a minute on the issue of raising more money. Are you still comfortable that we should have that focus on social security?

**Rob Gowans:** Yes. Particularly when there are inflation and cost crises, it is important that social security keeps pace with living costs, because if it

does not, as we have seen from previous reductions in social security spending, that passes on the spending to health services, homelessness services and so on. When costs are increasing, it is important that social security is adequate.

**John Mason:** Perhaps I could come to Mairi Spowage on that point. To some extent, we have been warned about the potential costs of social security in future. Should we be worried about those, or can we cope with them?

11:00

**Professor Spowage:** Well, it is all a matter of priorities. As Sarah Watters said, in the RSR, the Government laid bare that it is prioritising spending on health and social security at the expense of other areas of the budget.

We should not lump social security payments together too much, because some relate to ill health and disability, and some of those issues might be improved by preventative spend. Improvements could be made by, for example, having specialist employability services to ensure that people who wish to participate in the labour market are able to do so. However, other social security payments are provided to support people who are not able to work, to ensure that they have a decent standard of living.

The other main choice that the Government is making in order to tackle child poverty is to focus on direct payments to households with children, through the Scottish child payment.

Social security payments represent an increasing proportion of the budget and are forecast to become an even bigger proportion by the end of the current forecast horizon. Once such spending is put in place, it is demand driven. The eligibility is set, therefore that money has to be found in year, which might mean that other spending has to be cut as a result. It is about the Government's priorities, but social security spending is becoming an increasing proportion of the budget. Some of those costs are quite unknown, too. Such spending is not only likely to become an increasing proportion of the budget; it is also a bit uncertain. For example, new approaches to assessing people's eligibility—the kinder approach and so on—are only likely to increase take-up. That is not necessarily a bad thing; it will just mean that we are likely to spend even more on social security.

**John Mason:** That is helpful.

I will move to Dr Hardt now. I thought that your submission was good. I was interested that, earlier, you said that you were surprised that there was an acceptance of the fixed budget. I would like to explore that.



Your submission says that we should be doing both preventative spending and downstream spending. The big challenge is whether we can do both at one time. The Finance and Public Administration Committee has certainly spent a lot of time on that. You also refer to the Reform Scotland report entitled “Taxing Times. Why Scotland needs new, more and better taxes”, which I thought was excellent.

I know that the issue is not just about finances, but is your main argument that we should be raising more so that we could do both preventative and downstream spending?

**Dr Hardt:** Generally, yes—I think so. The point of wellbeing economy ideas is that some preventative spending perhaps goes beyond what we said, in the sense that it goes across different departments. For example, if you change the economy, you save money in the health sector. We should consider how that might play out, because there is long-term potential there. However, I struggle to see how to do that within that budget. We cannot stop supporting people who have needs, because supporting people is what a wellbeing economy is about. As I said, other investments in community wealth building or, as Mairi Spowage said, housing might be relevant. Perhaps the basic issue is that we need more housing supply.

Fundamentally, I struggle to see how such an approach would work within the spending review. As I said, I am surprised. I am not an expert on taxes, but it seems to me, looking at it from the outside, that the Scottish Government is not even asking such questions. We know that a review of the council tax system is long overdue, because the current system is regressive. We know that the Scottish Government has powers over income tax bands, but it has not made a lot of use of them. Even if there might be good reasons for such an approach not being considered in more detail, I was just surprised that it was not there. It is a five-year spending review, so those are long-term projects; they are not for, say, next year.

**John Mason:** Thanks very much. I do not have a specific question for you, Ms Watters, but if you want to come in, feel free.

However, I have a final question for Mr Gowans. You have already mentioned human rights budgeting, which I noticed you also mentioned in your submission. Will you explain to us, in a few words, what that means?

**Rob Gowans:** It is basically assessing budgets against how they realise people’s human rights, using that as the priority. It is similar to concepts described in relation to the wellbeing economy, such as gender budgeting and the caring economy—it is part of that family. It would look to

establish a core minimum standard for people’s human rights that we should not fall below and which we should not regress from, and there should be maximum use of resources to realise such rights. It would also provide transparency in what budgets are being spent on and how they work towards progressing people’s human rights.

**John Mason:** My question is more about how that is done rather than necessarily about where the money is spent, which Dr Hardt spoke about earlier. I would have thought that, for example, our spending on education and housing and our provision of clean water are all for human rights, so is that not already happening?

**Rob Gowans:** Such budgeting is also used to prioritise the mechanics of it, so it involves examining each aspect of the budget to see how it would advance human rights, and using that as a framework for prioritisation.

**John Mason:** Thanks. Mairi Spowage wants to come back in.

**Professor Spowage:** The Scottish Government has implemented a large number of changes to the income tax system in Scotland. I point out that, in Scotland, overall, we have a higher tax take compared with rates in the rest of the UK. In its latest manifesto, the Scottish National Party set out that there would be stability in tax rates—for income tax, anyway. However, I agree that the thorny issue of council tax has never really been dealt with. I do not think that we need another review to know what the problems with council tax are; it just needs bravery to tackle those head on. We are all well aware of what the issues are.

On human rights budgeting, many things are notionally done to assess the budget, or spending, on many aspects—for example, those relating to gender or equalities generally, perhaps alongside our commitments to our climate change targets. It is important that such things do not become tokenistic after decisions have been made. Some of the documents that I have seen that assess decisions against whether they are in line with equalities duties or human rights budgeting do not shed a lot of light on how those issues were considered when decisions were being made; they seem to have been done after the fact. It is important that such approaches become a part of the policy-making process and are not done after the fact, as tick-box exercises.

**The Convener:** No other member wishes to ask a question. I therefore thank all our witnesses for their evidence and for giving us their time. I think that we can all agree that our session has been informative and beneficial. If our witnesses would like to provide any further evidence to the committee, they can do so in writing; the clerks will be happy to liaise with them on how to do so.

The committee's next meeting will be on Thursday 29 September, when we will conclude our pre-budget scrutiny by taking evidence from the chair of the Scottish Government's standing committee on pandemic preparedness, followed by evidence from the Deputy First Minister and Cabinet Secretary for Covid Recovery.

That concludes the public part of our meeting.

11:08

*Meeting continued in private until 11:18.*

This is the final edition of the *Official Report* of this meeting. It is part of the Scottish Parliament *Official Report* archive and has been sent for legal deposit.

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