

FINANCE COMMITTEE

Tuesday 26 October 1999
(Morning)

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FINANCE COMMITTEE

5th Meeting

CONVENER :

*Mike Watson (Glasgow Cathcart) (Lab)

COMMITTEE MEMBERS :

*Mr David Davidson (North-East Scotland) (Con)

*Rhoda Grant (Highlands and Islands) (Lab)

*Mr Adam Ingram (South of Scotland) (SNP)

*George Lyon (Argyll and Bute) (LD)

*Mr Kenneth Macintosh (Eastwood) (Lab)

*Mr Keith Raffan (Mid Scotland and Fife) (LD)

*Dr Richard Simpson (Ochil) (Lab)

*Mr John Swinney (North Tayside) (SNP)

*Elaine Thomson (Aberdeen North) (Lab)

*Andrew Wilson (Central Scotland) (SNP)

*attended

THE FOLLOWING MEMBER ALSO ATTENDED:

Brian Adam (North-East Scotland) (SNP)

COMMITTEE CLERK:

Sarah Davidson

SENIOR ASSISTANT CLERK:

Callum Thomson

ASSISTANT CLERK:

Mark MacPherson

Scottish Parliament

Finance Committee

Tuesday 26 October 1999

(Morning)

[THE CONVENER *opened the meeting at 09:45*]

The Convener (Mike Watson): I call to order the fifth meeting of the Finance Committee. I shall make the usual opening statement that all mobile phones must be switched off and that all pagers must be on vibrate.

Scottish Executive (Written Agreements)

The Convener: We have a full and important agenda, which has been circulated. All members have received copies of the written agreements that the Scottish Executive submitted as a result of our discussions with the Minister for Finance earlier this year. As we want to consider those documents, I hope that everyone has had an opportunity to go through them.

I have to say that the papers were not received quite as timeously as we would have liked.

Mr Keith Raffan (Mid Scotland and Fife) (LD): Hear, hear.

The Convener: Although Sarah Davidson and her colleagues did their best and sent out the papers as soon as they received them, I understand that they were not received by the clerks until midday on Friday. However, they were circulated as soon as possible. Perhaps we should simply note the point instead of labouring it, as most members will have had an opportunity to go through the documents in some detail. As we are probably talking about only a day or a day and a half, it would not have made a huge difference. Nevertheless, the *Official Report* will show that we would rather have had the papers a little earlier.

Mr Raffan: I am sorry, but this is important. It is becoming a habit. Last week, I was at the European Committee, at which the Minister for Finance gave evidence, and the papers were late then as well. That simply does not allow us to do our job effectively. We must receive the papers in time. I have not had the opportunity to have more than a glance at the documents, because they were not here by the time I left for my constituency on Thursday. We have to sort this out, as it is becoming a habit not just with the Minister for Finance, but with other ministers.

The Convener: Sarah Davidson certainly made

that point clear to Mr McLeod, who sent the papers; it is now on the record.

Mr David Davidson (North-East Scotland) (Con): I want to make the same point, but more positively. Someone kindly tried to e-mail the documents to me. Unfortunately, the documents were not in the right format and the file was too large. Luckily, a colleague saw the e-mail and translated the file into a series of attachments that I received yesterday. If we are to be e-mailed such documents, may we receive them in a form that can be transferred?

The Convener: That point has been noted.

Andrew Wilson (Central Scotland) (SNP): The issue has implications for the deadline for amendments to the Public Finance and Accountability (Scotland) Bill. When is that deadline?

The Convener: Friday.

Andrew Wilson: That is not on. The process of putting an amendment together is tortuous enough for Sarah and the clerks.

The Convener: We are not discussing amendments to the bill as such today.

Andrew Wilson: I know, but the point is that this could have implications for potential amendments to the bill.

The Convener: I accept that.

Andrew Wilson: Do we have any flexibility with Friday's deadline? We should not just sit back and allow this to affect our work. If I had had a chance to go through the documents in greater detail before the deadline, I might have been able to produce more detailed amendments to save the clerks time. We might now have to put undue pressure on the committee clerks to produce amendments, which is neither fair nor logistically possible.

The Convener: I want to check the details. The papers were sent out on Friday. Did most members receive them on Saturday morning? I understand that such documents are sent to home or weekend addresses.

Elaine Thomson (Aberdeen North) (Lab): I have had the papers since the beginning of the weekend, so I must have received them on Saturday morning.

Mr John Swinney (North Tayside) (SNP): I got them on Saturday.

Andrew Wilson: So did I.

Mr Swinney: I want to raise an issue that follows on from the points made by Andrew Wilson, Keith Raffan and David Davidson, about the agenda. What is the status of the documents?

Through no fault of our clerks, we are being asked to consider within a short time scale documents that are effectively an alternative to sections in the bill. We are being asked to say, "Let's not have a detailed section in the bill about the budgeting process; let's have written understandings between the committee and the Executive instead." The first paragraph of the document entitled "The Budgeting Process—Agreement of Principles and Procedures" reads:

"This document sets out an understanding between the Scottish Parliament and the Scottish Ministers . . . It is not intended to create any legal rights or obligations on either the Scottish Ministers or the Scottish Parliament."

If I am being asked to sit here and sign up to documents that are—unless I have the wrong end of the stick—effectively alternatives to sections in the bill and to do so before Friday, which is the deadline for submitting amendments, I am opposed to that on two counts. First, we have only a few days to decide whether the agreements are adequate alternatives to sections in the bill; and secondly, our clerks have been put to a great deal of trouble to get these not very long documents out of the Scottish Executive. If that indicates the Executive's approach to dialogue, I have enormous concerns about the worth of the documents; such concerns tempt me to lodge amendments to the bill to highlight the Executive's approach and to protect the position of the Parliament. It does not give me much confidence in the documents.

The Convener: I will take that as a general statement. We still need to go through the documents. The committee will propose any amendments that need to be made to them. If the committee decides not to proceed with any amendments to the agreements, individual members have the right to propose those amendments for the bill.

Mr Swinney: My point is that we have to decide today whether the documents are absolutely satisfactory in protecting the rights of the Parliament, which is the committee's primary duty, or whether to lodge amendments to the bill to structure the budgeting process. I am concerned that we have only this morning's meeting in which to do that. If we do not have comfort at the end of the meeting, we have no alternative but to take the second option.

The Convener: May we move on and examine the documents one by one? If there are issues that cannot be adequately dealt with by amending the documents, we can consider whether it is necessary to lodge amendments to the bill.

Andrew Wilson: Mike—

The Convener: Just a second, Andrew. I take John's point about the opening paragraph of the

first document. I think that all the documents contain that, or a similar text. I assume that that will be the same for the documents that will go to the Audit Committee.

The committee should make it perfectly clear that it thinks that, although the agreements might not be legally binding, they represent the way in which things will proceed. That is the whole point of an agreement. Any disagreement about that between the committee and the Executive would be a recognition that the agreements had failed. The agreements are supposed to set up an operating method that we both accept and that will last for years. Any difficulties about that will arise at the time. We might want to insert a section in the agreements to make that point, subsequent to any statement by the Executive. I believe that we could do that.

Mr Swinney: If we are dealing generally with the status of the documents, I accept that the issue of legal rights and status might be a technical point. However, we should insert a provision in the documents saying that no amendment can be made to the documents without the agreement of the Finance Committee of the Scottish Parliament.

The Convener: Absolutely. I take that as read.

Mr Swinney: I have not seen such a provision mentioned in the documents.

The Convener: Such a provision should be inserted.

Andrew Wilson: A written understanding requires agreement on both sides. If we propose amendments to the documents today, we might not—given the Executive's record so far—receive a response from it until after Friday, by which time the deadline for lodging amendments to the bill will have passed. How can the committee function in such a way? The timing is inadequate.

The Convener: The timing is not ideal.

Andrew Wilson: It is more than not ideal—it is inadequate.

The Convener: We are caught in a position where the time scale is shorter than we would like. However, we are stuck with that.

Andrew Wilson: Are we? Is there nothing that we can do to extend it?

The Convener: I believe that we are stuck with what we have, because of the time scale for consideration of stage 2 of the bill. Is that correct?

Sarah Davidson (Committee Clerk): It is correct that the Parliament agreed to the business motion proposed by the Parliamentary Bureau, that stage 2 should be completed by 17 November.

Andrew Wilson: Can that date be changed?

Sarah Davidson: It can be changed by another motion from the bureau.

The Convener: If the committee wanted to amend certain points in the agreements, there might have to be a belt-and-braces job so that any amendments to the bill could be withdrawn if changes to agreements were subsequently agreed. Amendments to the bill could be lodged on that basis.

Dr Richard Simpson (Ochil) (Lab): I do not want to detract from our discussion of the time constraints for the committee. However, paragraph 15 in the first document contains detailed provision for change:

"If the Committee and the Scottish Ministers agree to the changes that are proposed, this agreement may be revised."

The paragraph goes on to say that if agreement cannot be reached by the committee, the Parliamentary Bureau will have to arrange a debate. The agreements cannot be changed unilaterally—a mechanism exists. Although I agree that we are being put under considerable time constraints, we can come back to the agreements at any point if we feel that to be appropriate. However, we would not want to amend the documents too often.

The Convener: I want to move on to consideration of the agreements, beginning with "The Budgeting Process—Agreement of Principles and Procedures". I propose to move through the document paragraph by paragraph. Any member who has changes to propose will no doubt say so. I will give members time to read through paragraph 1.

We will have to decide where to insert a sentence that encompasses our discussion about the committee's assumption that the agreements will stand.

Mr Kenneth Macintosh (Eastwood) (Lab): Do you mean the sentence about legal rights and obligations?

The Convener: Yes. My understanding of the earlier discussion is that we would want to insert a sentence that said that, although we accepted that the agreements were not legally binding, they detailed how things would operate.

Mr Swinney: There should be a statement about the obligation to enforce the agreements. What we have mentions neither the status nor the enforceability of the documents.

Dr Simpson: I am sorry—I keep coming back to this point. Perhaps we are splitting hairs. If the Minister for Finance starts to act outside the agreements, he can be called in front of the

committee, and if we do not like what he is doing, we can call him in front of the Parliament.

The phrase about legal rights and obligations simply means that no one outside Parliament can take legal action over the agreements. They are simply agreements between the committee and the ministers about how we will operate. If we do not accept that and if the agreements do not work, we have recourse. I am sure that the Parliament will back us if a minister starts acting outside the agreements.

The Convener: You are absolutely right. However, it might be helpful to amend the first paragraph to say that the agreements represent the way in which things will operate and that that is the understanding on both sides. It is not intended to create any legal rights.

Dr Simpson: We should find a form of words.

10:00

The Convener: We should find a form of words to convey that view.

Are there any comments on paragraph 2? Paragraph 3? Paragraph 3.1?

Mr Raffan: I agree with Richard about flexibility. The fact that the agreement does not tie procedures down too tightly is probably a good thing, at least initially. There should be a review of how the procedures have worked after the first full year.

In paragraph 3.1, the matter of how we consult is left to us. Do members think that we should insert wording to the effect that the Finance Committee will consult subject committees?

The Convener: That is an important point, to which we will return when we discuss the budgeting process.

Mr Davidson: There was a case in which a document went out for public consultation before it came to this committee. There is a reference in lines 3 and 4 of paragraph 3.1 to

"the opportunity for the Parliament to seek views from the public."

That is a different mechanism from that used by the Minister for Finance and the Executive. Can the clerks advise what the difference is, and what was intended by the words? The obligation to consult on some of the minister's proposals is being moved from the minister to us.

Sarah Davidson: The difference is that this refers to stage 1 of the budget process rather than to stage 1 of a bill. Because of the date of the elections here, we have not yet gone through a proper stage 1 of a budget process with the minister. What happened earlier was a different

situation. The financial issues advisory group always envisaged that stage 1 of the budget process would be a matter for the Finance Committee alone, and this is intended to give effect to that.

Mr Davidson: It is a reinforcement of what will happen in future.

The Convener: Are there any comments on paragraph 3.2? Paragraph 3.3? Paragraph 4? Paragraph 5?

Andrew Wilson: I know that we will return to this when we discuss format, but on the last point in paragraph 5, it would be desirable to specify the detail that we would require in a provisional spending plan—whether it is level 1 information such as we received recently or something more detailed. What advice can we get on that?

Sarah Davidson: We can talk about the level that the committee wants and insert appropriate wording.

Dr Simpson: Does not that link to the first part of paragraph 6, which refers to aggregate figures? Presumably that means level 1. As I understand it, the level of detail is defined in the next paragraph, but I was going to ask whether we should say “as specified in paragraph 6” in paragraph 5, or whether we should specify level 1, or whatever.

Mr Macintosh: My reading was that paragraph 6 was the explanation and that information would be received at level 1 unless, as it says later in the paragraph, further information was requested.

The Convener: Does that cover your point, Andrew?

Andrew Wilson: It would be desirable to make it explicit. At that early stage I am not fussed about information being at level 1.

The Convener: The level should be specified.

Andrew Wilson: We should also specify that all detailed information should be provided timeously, as that is not happening.

The Convener: Paragraph 6 refers to “all reasonable requests”.

Andrew Wilson: Can we remove “reasonable”, as that is a value judgment? Who defines what is a reasonable request?

The Convener: I am not sure that all requests will be accepted.

Andrew Wilson: From the Parliament? Why not? If the Parliament makes a request, it deserves an answer. Using the word “reasonable” inserts an unnecessary value judgment—I am not being pedantic.

The Convener: Should we leave out “all

reasonable”?

Andrew Wilson: Yes.

Dr Simpson: Paragraph 6 refers to “general expenditure”. Will receipts—I know that there are not many—be included at that point?

The Convener: We do not have the answer to that, but we can ask.

Mr Davidson: Paragraph 6 talks about requests for information. We need to set up a protocol such as there is elsewhere. Is there a standing order that defines the time by which information must be received by a committee? If we do not sort that out quickly, it will be a major issue of contention.

The Convener: I am not sure that that is covered by the standing orders. Sarah goes to bed every night with the standing orders, so she will tell us.

Sarah Davidson: Standing orders do not cover that. This is meant to be the agreement that puts dates in place.

Mr Davidson: If there is a standing order, we should mirror it in the document, or we should produce a time scale.

Mr Swinney: I think that Sarah is saying that there is no parliamentary rule that requires answers to be given within a particular time after a request. This is a separate understanding between this committee and other subject committees, and the Executive. We are back where we started: how can we consider the next stage of the process without having exhausted the collection of information that is required to enable us to go on? The time scale must be specified in the document, as it is not specified anywhere else.

The Convener: Sarah has just told me that only the budget bill is covered by the standing orders.

Mr Davidson: In that case, I firm up what I said: we ought to suggest something, which will have to be agreed by the other side.

The Convener: We will make a proposal. I was going to ask what we think is a reasonable time scale, but Andrew would say that that is a value judgment.

Mr Davidson: As, presumably, aggregate figures would be available at that stage, it should be possible to go down to the level that we wanted within two weeks—it is not as if we would start from scratch.

The Convener: Does 14 days seem reasonable? Is that what you suggest?

Mr Davidson: Yes.

The Convener: That seems reasonable to me.

We will move on to stage 2, in paragraph 7.

Mr Raffan: I am slightly confused by the statement at the bottom of page 2, that

"it is possible that on occasion a spending review at the UK level will be taking place at the same time."

The result of a spending review would not be announced until Westminster returned, in late October or November. I suppose that the statement refers to an exceptional circumstance.

Mr Swinney: Over the past 10 years, there has not been a predictable pattern of spending reviews in the UK. We have moved between spending announcements in November, combined budgets in March, and a comprehensive spending review as a one-off—although that will become the norm next year. Paragraph 7 reflects that unpredictability.

Andrew Wilson: Is there scope to get the ministers to report on their consultations at UK level? It would be worth sticking something in to say that notice would be given. There is considerable notice for any spending review—for example, we would know now when the announcements for next year would be, so I do not think that this will be a major problem.

The Convener: The paragraph says that ministers will consult the committee.

Andrew Wilson: I see no connection there between ministers and the UK level. I assume that that happens.

The Convener: I, too, assume that it happens, but it is our relationship with the Scottish ministers that is important. As it stands, the paragraph covers that.

Mr Raffan: If spending reviews are announced in November, our budget might be affected, although we already have it. Our detailed budget would be affected by anything that the Chancellor of the Exchequer announced in late October or November. There is a problem of timing, but I do not know what we could do about it.

The Convener: That relates to your point that Westminster is in recess.

Mr Raffan: Exactly.

The Convener: We are talking about stage 2 of the process. We will have moved ahead of that by October or November. There would have to be a recall of the Westminster Parliament during the recess for that to impact on us, so the chances are slim that it would impact on us.

Mr Raffan: The point is that if spending reviews are in late November, by which time we will have virtually agreed a budget, they might have an impact.

The Convener: In that case, the process will not be at stage 2.

Mr Raffan: If that happens, it happens.

The Convener: It might happen, but it is not what is being referred to.

Andrew Wilson: It raises a wider structural case for more fiscal autonomy.

Mr Raffan: A wider case for federal co-ordination.

Andrew Wilson: Keith can call it what he likes.

The Convener: We will move on to paragraph 8.

Are there any comments on paragraph 9?

Mr Davidson: Presumably, if we are to produce a report in consultation with other committees of the Parliament, the agreement with the ministers is merely that we will do that. The pace at which such reports are produced will be decided at the conveners committee.

The Convener: The paragraph deals only with the relationship between the committee and the ministers.

Are there any comments on paragraph 10?

Andrew Wilson: Implications arise from the last sentence, which seems intuitively sensible. All Governments make spending announcements on the basis of suggested "efficiency savings" or recycled expenditure and so on. Given that we do not have the financial detail that the Executive has, how much does that tie the Parliament in a way in which the Executive is not tied?

Mr Swinney: Perhaps there are some other issues of competence. If the Government proposed a budget that was based on 1 per cent efficiency savings in the health service, for example, and the committee said that we were quite sure that the Executive could get that to 2 per cent and that the extra money could go to Keith's drug agency projects or whatever, there would be issues of competence as to how far our proposals could go. The last line of the paragraph might be a bit restrictive. All that we are competently allowed to do is to say that, for example, instead of spending £550 million on X, £500 million should be spent, and £50 million should be spent on Y.

George Lyon (Argyll and Bute) (LD): Surely, if we have to stick within the zero sum game, we will have to dig to the level of detail at which we can demonstrate how the efficiency savings that we recommend are to be achieved.

Andrew Wilson: The comprehensive spending review said that the health service should make 2.5 per cent year-on-year efficiency savings without saying how that should be achieved. John makes the point that there is no reason to include

this sentence. An amendment that did not contain a well thought out costing would fall because of its lack of merit.

Mr Swinney: The previous sentence states:

"No amendment may seek to increase the total spend proposed."

Members: That covers it.

Mr Swinney: We all accept that if there is £15.7 billion to be spent, there is £15.7 billion to be spent.

10:15

The Convener: In other words, the last sentence of that paragraph is tautologous.

Mr Macintosh: The final sentence of paragraph 10 reads:

"Therefore, amendments proposing an increase in one area must recommend a decrease elsewhere."

An efficiency saving could effectively be worded as a decrease. How else could it be described? Ultimately, the money would have to be found in the total spend. It means the same thing, but I see nothing wrong with the way in which it is worded.

Mr Swinney: If there is £15.7 billion to be spent, there can be no debate about that. However, I am concerned that that line might be used as a restriction on the competence of proposals about efficiency savings, for example.

Mr Macintosh: I read that sentence as a reminder, particularly to other committees, and that is something that we will come to at a later stage.

Andrew Wilson: That sentence is tautological and gratuitous, so let us just take it out.

The Convener: Do members think that we should take it out?

Mr Raffan: I agree with Ken. It makes it clear.

The Convener: We have a member of the Audit Committee with us this morning who wants to voice his opinion on the matter.

Brian Adam (North-East Scotland) (SNP): I wonder whether paragraphs 8, 9 and 10, taken together, would restrict the ability of the Finance Committee to recommend the use of the tax-varying powers. My reading of paragraph 8 is that the Scottish ministers would have the sole right to make a recommendation on the use of tax-varying powers. According to paragraph 10, the only thing that the committee can do is produce an amendment that recommends more spending in one area and less in another. What scope is there for the Finance Committee to say that it wants more money in a particular area and that it wants to raise the funds by using the tax-varying

powers?

The Convener: I did not think that it was the role of this committee to make such recommendations, so I am not surprised that the document is not explicit on that point. You are asking whether those paragraphs would restrict us, but I did not think that the committee had that role. If members have any different views, please say so, but that was not my understanding of our remit. It is for the Government to make such a recommendation.

Mr Raffan: It is an Executive decision.

The Convener: The wording does not depart from what I understood the role of the committee to be.

Do members agree that the last sentence of paragraph 10 should be deleted?

Dr Simpson: No. I want to argue against its being deleted. That sentence makes it specific that there must be a balance. We cannot simply say that we will spend more and save the money in the budget; we must make a specific amendment. The word "Therefore" links that in. I accept John Swinney's point that the word "decrease" has to be broad enough to allow us a range of options, but it should not be taken out.

Mr Swinney: I hear what Richard says but, if the Finance Committee adopts that point of view, the committee cannot endorse any budget proposed by the Government that is predicated, as the comprehensive spending review was, on making efficiency savings of X per cent. For example, when the Minister for Enterprise and Lifelong Learning says that his department can cope with a real-terms decrease in the enterprise budget because there will be efficiency savings, we will have to tell him that such a tool is no longer available and that money must be taken away from one department and given to another if the books are to be balanced. That would be the consequence of such a restrictive line.

There is no dispute about the fact that the bottom line has to be the same, but we are entitled to advance the debate about how the assumptions could be slightly different, or perhaps more aggressive, on value for money. We could push the Executive to say that it will make value-for-money savings of not 1 per cent but 2 per cent, for example.

The Convener: I do not think that anything in this document would restrict us from doing that.

Mr Swinney: That line in paragraph 10 says that "amendments proposing an increase in one area must recommend a decrease elsewhere."

That means that if I wanted to move £50 million from one budget to another, I would have to say

which budget it is coming from and which budget it is going to.

The Convener: Are you saying that you would like the freedom to propose an increase without saying where it would come from?

Mr Swinney: I am talking about how that would be realised. The mechanism might be to propose an allocation of £50 million to a particular area that would be realised by efficiency savings elsewhere.

Mr Raffan: That is too specific, quite frankly, because it could let the Executive off the hook. We could recommend an increase in one area and the Executive could say that it is absolutely not possible. The document's aim is to instil in us a sense of responsibility in proposing amendments that recommend an increase. What it should say is that we should indicate possible options where a decrease could take place. The sentence that says that amendments must recommend a specific decrease elsewhere is too tightly worded. It would be fairer to indicate a range of options so that the Executive would not be let off the hook if it did not like the specific option that we recommended.

Dr Simpson: There should be options for balanced savings.

George Lyon: As Keith says, there could be more flexibility in the wording of that paragraph. However, if one is advocating greater efficiency savings and better value for money, one still has to specify exactly what that figure is. If the executive is to save 1 per cent instead of 2 per cent, one must still specify what that saving will be.

The Convener: But not necessarily where it comes from.

Andrew Wilson: Why do not we simply say "full costings" instead of "a decrease"?

The Convener: That is a possibility, Andrew. We shall come back to that point.

Mr Macintosh: I think that that line is there for greater clarity, and I do not think that any of the changes that we are discussing would increase clarity. We are actually muddying the waters. The wording is quite specific. We can say that the efficiency savings in a budget will be changed from 1 per cent to 2 per cent. That is a specific decrease and I do not think that there is a problem with that. Any person or committee making an amendment has a duty to address such matters. Finding money for budgets involves making difficult decisions in other areas and this paragraph forces all committees to address such decisions.

Mr Swinney: May I move a specific amendment?

The Convener: Yes.

Mr Swinney: I suggest that the final sentence be revised to read, "Therefore, amendments proposing any change in one area must recommend how this change will be financed."

Dr Simpson: Within the total.

Mr Swinney: We could add "within the total", if that would help.

Dr Simpson: That would cover your point about forecasting, would it not, Andrew?

Andrew Wilson: That would certainly give it greater scope.

George Lyon: Yes. That widens the scope.

Mr Raffan: Why say "any change in one area"? Why not say "any increase in one area"? That would be better and more specific. A change is obviously an increase, so let us use the English language. A change could be an increase or a decrease, so let us say "an increase".

Andrew Wilson: Let us say "a change".

Rhoda Grant (Highlands and Islands) (Lab): There may be something in the budget that we did not think it worth while to spend money on and we might want to decrease that and use the money in other places. We could be decreasing one part of the budget and increasing several other parts.

Andrew Wilson: Exactly.

The Convener: Shall we leave it at "change" then?

Members indicated agreement.

Mr Davidson: I want to pick up on something that Ken Macintosh said. He was leading into something that I thought we had agreed—that we must sort out a protocol between our committee and other committees. This document concerns the relationship between us and the minister. How we deal with other committees is for us to decide and not for the minister to tell us.

The Convener: That is right. We will have bilateral agreements with other committees.

Let us move now to stage 3, paragraph 12.

Andrew Wilson: You have missed out paragraph 11, convener.

The Convener: Sorry. I jumped ahead, but that was not deliberate.

Andrew Wilson: Is not the fact that the views of the Scottish Parliament are not binding on Scottish ministers already in the legislation? It strikes me as unusual that it should be included here.

The Convener: You may recall that this matter came up a couple of weeks ago in another

context.

Andrew Wilson: Does it need to be repeated here?

The Convener: It is difficult to envisage a position in which a decision taken by the Parliament would not be regarded by the Executive as binding even if, legally, that was the position. It would lead to difficulties and would probably be followed by a no-confidence vote if the situation ever arose. Regardless of whether or not it is necessary to include it here, it is probably *de jure* the position. Are you suggesting that we should delete it, Andrew?

Andrew Wilson: I am not fussy about it.

The Convener: I think that the Executive would take a fairly strong line on leaving that paragraph in. We are all experienced enough to understand what the position would be.

Andrew Wilson: I may be arguing from a point of ignorance but it strikes me that the only reason for that paragraph to be here would be if it is not in existing legislation. If it is already in legislation, there would be no point in including it here, and that worries me.

The Convener: I am not sufficiently conversant with the Scotland Act 1998 to be precise about that.

Mr Swinney: Andrew's point is that it would not be in the Public Finance and Accountability (Scotland) Bill but that it is implicit in the Scotland Act 1998.

The Convener: Did you say "implicit"?

Mr Swinney: I think that it would be implicit. I do not think that it would be explicit. I suspect that there could be a debate as to whether it is implicit or explicit, but I am not sure whether it is necessary to duplicate it everywhere. As an argument for efficiency, perhaps we should remove two lines that are duplicated everywhere.

Andrew Wilson: Why should we endorse something that, in principle, we do not agree with?

The Convener: I cannot answer the question of whether it is implicit or explicit.

Andrew Wilson: Paragraph 11 makes it explicit.

The Convener: If it is in the Scotland Act 1998, it is explicit, in which case this is simply a restatement.

Andrew Wilson: So there is no reason for it to be here. If it is not explicit in the Scotland Act 1998, why are we as a committee and as a Parliament agreeing to it in this document? I propose that we remove it.

Mr Raffan: At the top of the next page it says

that the report on 20 January will set out how the Executive

"has responded to the proposals voted on by the Parliament during stage 2."

Presumably that clarifies the point.

The Convener: I recognise Andrew's point. Either it is explicit in the Scotland Act 1998, in which case we do not need it here, or it is implicit and we do not want to encourage it.

Andrew Wilson: That is why we should remove it.

The Convener: Sarah Davidson is of the view that legal advice was taken in the earlier case that was mentioned. That should be clarified before we delete the sentence.

Andrew Wilson: I suggest that, irrespective of that, there is no case for it to be here. If the legal advice suggests that it is explicit, we do not need it. If it suggests that it is not explicit, we do not want it. Why should we have it, unless any members feel strongly about binding ourselves?

The Convener: Is anybody of a different mind on that point? I shall ask Sarah to clarify that point.

Andrew Wilson: And then delete it?

The Convener: We shall decide that once the point has been clarified.

It now looks as if I avoided paragraph 11 deliberately, but I did not, I assure you.

Are there any comments on paragraph 12?

Mr Raffan: My only comment on paragraph 12 is about the final sentence. Presumably the words

"necessitated by financial decisions taken by the UK government"

could cover anything, including a spending review undertaken or announced after stage 2. I assume that we would not be able to affect that at that stage.

The Convener: No. We would not.

Mr Raffan: I assume that the UK Government could just say how the money is to be spent and that would be that.

The Convener: As I understand it, yes.

Mr Raffan: There needs to be better co-ordination.

The Convener: Are there any comments on paragraph 13?

Moving on to the section on longer-term planning, are there any comments on paragraph 14?

Mr Davidson: Is the last sentence of that paragraph—beginning with the words "None-the-

less”—the precursor to flagging up the fact that we may have to consider moving our own formal procedures if we are to start new accountancy procedures? If that is the case, are we as a committee being asked to agree that we will be party to that process?

The Convener: That is not my reading of it, David? It says that the

“Parliament may wish to consider”

such a course of action. I do not regard that as binding in any way. The Parliament itself would ultimately have to make the decision.

Are there any comments on paragraph 15?

Mr Swinney: Paragraph 15 covers points of amendment. I think that there may be a contradiction in the final sentence, which says:

“The decision(s) taken in the debate are to be binding.”

I am not sure whether this document needs to be adopted by the Parliament to give it a binding status to begin with. If we agree this with the Executive now, what will happen if, for example, we make amendments to which the Executive will not agree? According to the proposed resolution mechanism, we would probably need to take the amendments to the Parliament to have them endorsed.

10:30

The Convener: Remember that the agreement is between the Parliament and the ministers.

Mr Swinney: The amendments will go to the Parliament for agreement then?

The Convener: That is my understanding.

Sarah Davidson: We have not yet discussed how the next stage will be taken forward, but that would be a perfectly valid way in which to do it.

The Convener: It is not just this committee but the Parliament as a whole that is reaching the agreement, so at some stage the amendments will have to be agreed, although I am not quite sure what the process will be.

Dr Simpson: Does that reinforce the discussion that we had on paragraph 1 about the legal rights and obligations?

The Convener: Yes, it does.

Dr Simpson: So it reinforces the fact that if the Parliament approves this agreement, any changes on which we cannot agree among ourselves will have to be debated and approved again. However, if the minister proposes a change to which we agree, we would presumably still have to report back to Parliament.

The Convener: That impacts on paragraph 11

as well.

Mr Swinney: That is what I was just about to say. These bits are all linked together.

The Convener: We therefore need clarification.

We move on to paragraph 16, on the budget. Are there any remarks? The last sentence appears to conflict with paragraph 11, which is less than helpful.

Mr Raffan: That is one of the points that I was going to raise. The other one is on the Parliament's budget. Is it purely a matter for the Scottish Parliamentary Corporate Body, or do we have a say?

Sarah Davidson: That is yet to be agreed with the corporate body, but I would expect that the Finance Committee would have an interest in the corporate body's plans.

Mr Raffan: The subject committees would presumably also have an interest in how it would affect their budgets.

Andrew Wilson: That is a bit of an anomaly. It is the same issue as with the Scotland Office, but closer to home. If the Parliament alters its budget—which it is entitled to do, as it is under its control—it has implications for the wider assigned budget. There is no requirement here for the Parliament to suggest where cuts should be made in the Executive's plans. The Parliament's budget, therefore, must be decided in advance of the Executive's budget, which strikes me as anomalous.

The Convener: It does not say that, but I accept that that is the implication.

Andrew Wilson: It is a bit of a mess.

Mr Raffan: It is a mess.

The Convener: There is no time limit by which a decision must be made. The implication is that if there is to be an increase, even within a year, the Parliament can make the decision.

Mr Raffan: Working assumptions have not been terribly accurate so far.

The Convener: They were, however, drawn up 18 months ago.

Andrew Wilson: This is a potentially difficult structural issue. We therefore need through you, convener, to make representations to the Minister for Finance to try to change the structure.

The Convener: This is an important issue. We know that questions have been raised about whether the Parliament is adequately staffed and whether the resources for committees to move around the country and so on are adequate. We need clarification on the issue. Should we ask the

SPCB to produce a paper to give us its view?

Andrew Wilson: My suggestion is that the Parliament's budget should be decided in advance of the Executive's expenditure plans. If it is not, it will lead to a fight between Parliament and the Executive, which would be a rather ugly mess.

The Convener: That may be the implication in this paragraph, but it is only that. It has not been stated.

Andrew Wilson: It is all happening at the same stage of the bill. My point is that we—or I—may have missed something in the bill. Perhaps it would make sense to have a separate process.

The Convener: Should we insert a sentence to the effect that we would anticipate that being done in advance?

Andrew Wilson: That would change the FIAG proposals and everything, which has big implications. We need some advice.

The Convener: Shall we ask the SPCB to provide such advice?

Mr Raffan: Yes. I think that it is important.

Mr Davidson: Are we simply agreeing with the minister that there should be a mechanism and that we require the SPCB to contribute to the debate?

The Convener: The time scale involved in getting an SPCB report will take us beyond the time within which we can amend the document. We would have to use paragraph 15 if we wanted to seek a subsequent amendment.

Andrew Wilson: Can we do a belt-and-braces amendment to the bill, for which the deadline is Friday, which would insert something to say that the Parliament's budget should be decided in advance of the Executive's plans? Is that doable, as this is the last chance that we will have to do it?

The Convener: It is doable on an individual basis. Are you saying that you want it to be the view of the committee?

Andrew Wilson: Yes. If we are doing it, it should be as a committee.

Rhoda Grant: May I clarify this? Paragraph 16 says:

"The Scottish Ministers are agreed that at stages 1 and 2 of the Budget process, the expenditure proposals should include working assumptions on the Parliamentary budget. These assumptions will be prepared by the Scottish Parliamentary Corporate Body".

Does not that mean that at stage 1, which is the beginning of the budgeting process, there is a working assumption of what the parliamentary budget will be? Do we need clarification? It is there at stage 1.

George Lyon: The figures are not final though.

Mr Davidson: It is not a proposal.

Mr Raffan: "Working assumptions" is such a vague phrase.

George Lyon: We need hard figures.

Mr Davidson: We need a report on where we have been and where we think we can get to.

Andrew Wilson: Rhoda's point is a fair one, but the working assumptions put forward on the Parliament's budget change radically from one year to the next due to the recycle point that we have learned about. I am therefore not comfortable with the term "working assumptions".

Mr Davidson: Could not we put "proposals" on the parliamentary budget rather than "working assumptions"? That would be something on which we could take a view.

Elaine Thomson: As you said, convener, the original budget for the Parliament was set 18 months ago. It was, we hope, a bit better than a guesstimate, but that is pretty much what it was. As time goes on, we will know much more accurately what the parliamentary budget in any year should be. I would have thought it was quite adequate to have "working assumptions"—or equivalent wording—at the appropriate stages, which are stages 1 and 2.

The Convener: Unless there is a special change, for example, the move to the new Parliament building, the working assumptions will probably be the existing budget plus the increase in the cost of living—1 per cent or whatever. The costs at the new building will presumably be different at first than what they are here. Thereafter, however, there will be a general continuation in the budget with an annual increase.

Mr Raffan: Convener, you have already raised the issues of staffing—the fact that committees are sharing clerks—and of visits outside Edinburgh. We should have some indication as soon as possible of what the corporate body is thinking.

The Convener: I have suggested that we ask for a report, but we could also bring the corporate body before us to give evidence so that we can ask about its plans. Should we go that stage further? We could ask them to present a paper and then quiz them on it.

Mr Raffan: That is a good idea.

George Lyon: It would also be interesting if the corporate body could give us some indication of how it envisages outlay over the next couple of years, given that we will be moving to a new building. Will it take that in its stride? The move has big implications.

Dr Simpson: I take Andrew's point that the timetabling of this process is important. We need to agree with the corporate body that it will produce its budget proposals and submit them to us, so that we can scrutinise them on the Parliament's behalf. That needs to be timetabled; it does not need to go into this document, which deals with where that would fit into the budgeting process. We need to change the wording. If we have an agreement with the corporate body that it will produce its proposals, which we will discuss, so that it can produce its budget early on, that can be submitted and, as Andrew says, taken out of the lump sum before we start to discuss the detailed budget.

Mr Davidson: That would be sensible.

Andrew Wilson: That would remove the need for an amendment to the bill.

Dr Simpson: We would need an amendment to this paragraph, however.

Mr Davidson: The discussion seems to hinge on the term "working assumptions". We have agreed where the change is needed. Why can we not put in the word "proposals", which would bring in more formality? We would then be able to take a view on something, rather than just noting something. We cannot go through the rest of the process without having something to which to say yea or nay.

The Convener: Linking that into stages 1 and 2 sets a specific time scale.

Mr Davidson: It does.

The Convener: Is that change acceptable?

Mr Raffan: The term "working assumptions" is vague, but it gives flexibility. If we say that there must be specific proposals at that stage, we may be tied to them.

Mr Davidson: Such proposals would presumably come up annually anyway, because of the change to the structure of the Parliament.

The Convener: Does that answer the point that you were making about the need for an amendment, Andrew?

Andrew Wilson: I am not sure. The issue now is whether the SPCB's budget will require amendment or scrutiny by us. I think that our view is that it will, which has implications for the Executive's budget. If that is done as part of the bill procedure, it leads to the anomalous mess that I pointed out earlier. It would be desirable for the SPCB's budget to have been sorted out before stage 1 of the bill so that the Executive is clear about what its desired budget is. The Executive can set what it likes, which is another anomaly.

The Convener: So, if we say that the SPCB's

budget must be sorted out by stage 1 or 2, we will have not working assumptions, but proposals?

Andrew Wilson: Exactly. I am a bit confused about it just now, but we must ensure, as an amendment to the bill, that the SPCB is required to have gone through the process via the Parliament before the Executive starts to put together its budget, so that there are no implications for the Executive's budget. Do you see what I mean?

The Convener: I do, but how do we do that?

Andrew Wilson: Perhaps it needs an amendment to the bill. That is really in the clerk's hands.

Sarah Davidson: Stage 1 of the budget process begins in March, which is nearly a full year before the final budget will be agreed by the Parliament. I do not know how realistic it is to expect the SPCB to have clear budget proposals, in effect, a full year before they are passed by the Parliament. The matter may be dealt with better through an agreement between the committee and the SPCB, rather than through this document. The SPCB could be part of the consultation process right through stages 1 and 2, to keep the committee informed, as surely the Executive will be kept informed, of any changes in the period between the publication of the annual report and the middle of stage 2. If the SPCB made changes, the Finance Committee would be able to adjust its assumptions in exactly the same way as the Executive. We would need to seek a separate agreement with the SPCB, of which the Executive would, of course, need to be made aware. [Interruption.]

The Convener: Mr Lyon, I am not impressed that you have ignored my earlier treatise. Will everybody please check their mobile phones now to ensure that they are off? That goes for members of the committee and people on the public benches. I am not amused.

Andrew Wilson: You are right, Sarah, to say that we are bound by the logistics. It will not be easy to insert something into a bill. However, there is a potential public relations problem for the Parliament if it makes an amendment to its budget at stage 1 of the bill, for which the Executive has to find money from somewhere else. It is nightmarish. We may be left with a written agreement, but is it not feasible to find another solution?

The Convener: We have been considering the matter for about 10 minutes and have not got very far, so the answer may be no. We are also up against the clock if we want to find a competent amendment within three days. If we find that there is a need for an amendment to the agreement, we may have to utilise paragraph 15.

Dr Simpson: I do not think that that is possible. We are talking about the issue of where the SPCB fits into the whole process, not the relationship between the committee and the ministers, which is what this document covers. The document is fine; the issue is what happens to the SPCB. If we can agree a separate document with the SPCB that is satisfactory to us and allows the process to proceed correctly and logically without requiring an amendment to the bill, that is great, but Andrew's point is valid—if the SPCB, which has to abide by the same rules as us, comes to us and says that it wants an extra £5 million, it will have to say where that money will be taken from. If it is taken out of the budget for health or drugs, it will look rather bad.

Mr Swinney: Richard touches on an important procedural point about the contents of this document. This document is about the relationship between the Parliament, on whose behalf the Finance Committee acts, and the Scottish ministers.

The Scottish Parliamentary Corporate Body is quite distinct from us. We do not have much of a role in relation to the corporate body, other than to ask it to explain itself on different issues relating to finance. It has a different relationship with the Parliament. The solution is probably to take paragraph 16 out of the document, because it is in the wrong place. It should be in the document that guides the relationship between the Finance Committee and the ministers.

10:45

The Convener: This is a difficult matter to resolve.

Andrew Wilson: It points up the timing question for Friday, which is nightmarish.

Mr Raffan: This is a matter of procedure.

Mr Swinney: There is a bigger issue than just the timing. What Richard Simpson said latterly made me think that the paragraph is in the wrong place. The corporate body's relationship with the Parliament is important, as is when it sets its plans, how they are acted on and what note the Executive takes of that. I am not sure what our locus is.

Mr Raffan: That is the point that was raised by the clerk. It is crucial that we are able to bring the corporate body before the committee.

George Lyon: Surely we must have a role in scrutinising its proposals.

Mr Swinney: Yes, but the document is about our relationship with the Executive during the budgetary process. I think that we are getting the corporate body caught up in that relationship.

George Lyon: We need a separate agreement with the corporate body on how the committee relates to it.

The Convener: We have already agreed to ask the corporate body for a report and, if necessary, to question its members. In the meantime, are we suggesting that paragraph 16 be taken out? We need to have an agreement that we should be able to look at the effect of stage 1 and 2 expenditure proposals. I am not happy about dropping the paragraph entirely.

Mr Raffan: Nor am I. The first sentence states that the document sets out an understanding between the Scottish Parliament and the Scottish ministers. The corporate body is part of the Parliament.

Andrew Wilson: I know that this is difficult. If the point about where the Parliament's budget sits is included in the bill, which means that the budget must come before the Parliament before the Executive begins its process, there is no need for a paragraph in the document. The legislation provides for parliamentary scrutiny of the parliamentary budget. Given that this is important and that there is an anomaly in the paragraph—I had not spotted it; I do not know whether anyone else did—perhaps we should go down that route. Perhaps that means that we should propose a belt-and-braces amendment now as well as approaching the SPCB for a written understanding of the relationship between us and it.

The Convener: We have agreed that latter point. The question of the amendment remains.

Andrew Wilson: My suggestion is to agree to delete the paragraph. I understand why you would want to keep it, but if we can amend the bill, the point will be covered. Perhaps we need belt and braces and to amend the paragraph and the bill.

The Convener: Sarah, how do you feel about that?

Sarah Davidson: I cannot give you a view here and now as to whether it would be competent to lodge such an amendment to the bill. I would have to discuss that. I would be happy to do that and to get back to members.

The Convener: I think that there is agreement that if it is competent for us to do that, we should.

Mr Davidson: I wanted to pick up on the point from which Andrew has backed off slightly because of what is going on. The fact is that the Executive cannot produce a general expenditure budget if it does not know what will happen to the Parliament's block. The second sentence of paragraph 16 says that expenditure proposals should include working assumptions. Should not it simply say that the expenditure proposals must account for the parliamentary budget?

Mr Raffan: Must take account of.

Mr Davidson: Or must take account of.

The Convener: Those are two quite different things. "Must account for" is not the same as "must take account of". I think the latter.

Andrew Wilson: The sense of the paragraph is that the Parliament requires the opportunity to vote on its budget, and it will be given that opportunity as part of the vote on the Executive's expenditure proposals. I think that we are reaching agreement that that is less desirable than having the Parliament's budget agreed separately and in advance. The function of the paragraph is to ensure that the Parliament gets a chance to vote on its own budget. I do not think that we need that assurance at that stage.

The Convener: There are larger implications than we initially thought. We must be sure that we will not do something that will disadvantage us. It is important that the Parliament has the ability to work on its own budget. Can we leave it that we will look at the means of amending it, as Sarah has suggested, and hope to deal with it in that way? Also, are we agreed that we should adopt David's suggestion of alternative wording in the second sentence and replace "include working assumptions on" with "take account of"?

Rhoda Grant: No. To "take account of" means that it is up to the Executive whether it allows the full amount. Paragraph 16 as it stands clearly states that once the Parliament has voted on its budget, the Executive must allow for that in the budgeting process. David's change weakens the corporate body's stance and the control that it has over the budget.

The Convener: We cannot, as a committee, weaken the stance of the corporate body.

Rhoda Grant: The suggestion is to use the words "take account of". What the paragraph says is that the spending assumptions are drawn up by the corporate body and voted on by the Parliament. The Executive is then bound by that vote to incorporate the Parliament's budget into its own. If we say that the Executive must make allowances for the parliamentary budget, it can deal with that as and how it likes.

Mr Davidson: We are returning to Andrew's point that the Executive's spending plans are net of the parliamentary budget.

Andrew Wilson: Yes.

Mr Davidson: That is where Andrew is coming from. We are trying to agree that that is what the Executive's expenditure plans should be. We are agreeing that within the document. The fact that the ministers say elsewhere that they are prepared to accept that position reinforces my proposal.

There is a clear break and the Executive budget comes to us net of the parliamentary budget.

Andrew Wilson: To clarify the point that we are getting at, we could delete the first sentence of paragraph 16. The second sentence can stay, with David's amendment, because it simply points out the fact that the Parliament's budget is in there. Then we could delete everything following "Scottish Ministers" at the end of the third sentence.

The process outlined in the first three sentences will have happened if the amendment clarifies the fact that the budget process for the SPCB is in advance of that for the Executive. The remainder of the paragraph is irrelevant because the parliamentary budget should be debated separately anyway. That is why I have asked for the Public Finance and Accountability (Scotland) Bill to be amended as well. It is slightly messy.

Mr Davidson: The word "assumptions" is also in the third sentence.

Andrew Wilson: I would amend that, too.

The Convener: We are going deeper and deeper into this and not getting very far forward at all. Perhaps we should delay a decision until we see which amendment we can propose and whether that will meet what we are trying to do. We are going round and round, so I propose that we leave the discussion there until we have taken advice on what we can do on the amendment.

Andrew Wilson: Fair enough.

The Convener: Is that acceptable? Thank you for your contributions. This is an important point, and I do not think that any of us understood it when we first read it. We could, however, go round and round again for another half hour and we would not get anywhere. I would like to leave it there on that basis.

Mr Davidson: A final question, which has nothing to do with the detail: must this be completed by Friday?

Sarah Davidson: The drafts are completely separate. It is entirely in our hands when we choose to go back to ministers. There is no particular hurry.

Mr Davidson: Thank you.

Dr Simpson: I have a comment on this point. I have been trying to scan the bill and I am not sure that an amendment is needed. Part 1, section 1(1)(a) and (b) of the bill mentions the Scottish Administration and each body or office holder. Presumably that covers everyone, including the corporate body. It does not say anything about timing, merely that everything will be in the budget bill.

I am just trying to anticipate our saying on Friday morning that we do not need an amendment. If people were not happy about that, there might be problems. Nothing in the bill mentions timetabling. Everything is part of one process and is presumably covered under subparagraph (a) or (b). The corporate body must be covered by that, too. Will we suggest a new subparagraph (c), which has a specific timetable?

Sarah Davidson: I thought that that was what the committee was looking for.

Andrew Wilson: I think that that is what we want. The convener's suggestion stands. We should wait and see what Sarah comes up with.

The Convener: We spent a considerable amount of time on that, although it is obviously the most important document.

We now move to the second document, "Budget Bills—Format of Supporting Documentation".

Are we agreed on the wording of paragraph 1? The same points apply as at the start of the previous document.

Members indicated agreement.

The Convener: Are we agreed on the wording of paragraph 2?

Members indicated agreement.

The Convener: Are we agreed on the wording of paragraph 3?

Andrew Wilson: I think that I am right in saying that the same issue applies to Audit Scotland and to judges' salaries. If it is not formally for the Executive to propose Audit Scotland's budget and likewise judges' salaries, the principle that we have just discussed applies, although it is less of an issue. Who controls judges' salaries?

Mr Swinney: The Senior Salaries Review Body, I would think.

The Convener: Are we agreed on the wording of paragraph 4?

Members indicated agreement.

The Convener: Are we agreed on the wording of paragraph 5?

Andrew Wilson: I have a couple of points, which basically are requests for more information. If you remember, we received the level 1 data 40 minutes in advance of the budget—which is better than what happens with the UK budget. There is nothing to stop us amending the paragraph by adding a couple of other bits of information to the list to say what we are after.

For example, the figures that we received last time were well presented, because there was a comparison between previous plans and the new

plans. That was good, but to ensure that that happens every time, could we have it in the written understanding? Also, the figures were presented as costs in real terms. Once again, can that be included in the written understanding so that it happens every time?

Finally—and this is a suggestion—it would speed up debate if the Executive included a ready-reckoner table that showed annual percentage changes year on year, and from previous plans. If it did our sums for us, it would not take us three hours to examine the expenditure plans, by which time the debate would be over. I see no reason why the Executive would be against that.

It would be helpful if those points were set out in the written understanding to ensure that those simple things were done—it would not be more than 20 minutes' work with a spreadsheet. We tried to do it ourselves, but 40 minutes was not long enough. I would like to ensure that the numbers that we get are deflated and that there are comparisons year on year and with previous plans.

The Convener: Does that fit into a couple of lines?

Andrew Wilson: It would be another couple of bullet points.

The Convener: Are we all agreed on the wording of paragraph 6?

Dr Simpson: I have a question about what constitutes "large". Is there a definition of that? The paragraph refers to

"a capital expenditure plan, listing large projects individually and summarising small ones".

What are large and small?

Andrew Wilson: Where is that?

Dr Simpson: It is the third bullet point of paragraph 6. Until we know what is meant by large, we cannot comment on that point.

The Convener: Are there any other points under paragraph 6?

Andrew Wilson: I have one on the final bullet point: "considered necessary" by whom and on what basis?

The Convener: By either party, I should have thought. At the start of the paragraph, Scottish ministers and the Parliament are mentioned. I think that that is implicit.

11:00

Mr Raffan: Richard has raised an important point about large and small.

The Convener: We have dealt with that. The

parameters will be set.

Are we agreed on the wording of paragraph 6?

Members indicated agreement.

The Convener: Are we agreed on the wording of paragraph 7?

Mr Davidson: The paragraph reads:

"The exact format of these supporting documents is a matter for the Scottish Ministers."

I would have thought that that would be by agreement as well.

Elaine Thomson: That is what the next sentence says, is it not?

Mr Swinney: We could stiffen that next sentence a little by deleting:

"But the Scottish Ministers expect that".

Mr Davidson: But why does that first part say that the format will be a matter for the Scottish ministers when, further on, we read that the format will be developed "in consultation"?

Andrew Wilson: It is expected that it will be developed "in consultation".

The Convener: It would be possible to amalgamate the two sentences.

Mr Swinney: In which case, the sentence would read: "The exact format of these supporting documents is a matter for the Scottish Ministers and the format will be developed in consultation with the Finance Committee."

The Convener: We will also take out the words:

"But the Scottish Ministers expect that".

Andrew Wilson: In the middle of the paragraph, it says:

"The drafts will be sent to the Committee before a Budget Bill is presented."

Could we have a time scale for that?

I would also ask for an amendment to ensure that the format comes not with blank cells, but with the existing expenditure plans. The format changed this time and we did not see it until later. The difference next time is that we will see the new format if it changes, but I would like to ensure that we see the current spending plans before the budget.

The Convener: That is a different point. You are talking about the content of the document, not the format.

Andrew Wilson: The format includes not just what the document will look like, but, for guidance, the current spending plans on the basis of that format, so that if the format changes, we can see—in advance of the budget—what the previous

position was.

The Convener: I see what you mean.

Mr Swinney: The last sentence reads:

"If the Scottish Ministers decide not to follow all the recommendations on format proposed by the Finance Committee, they will inform the Committee in writing."

Does that prejudice our ability to invite the minister to appear before the committee? Could the minister say that, as the agreement says that he has to inform us in writing, there is no need for him to appear?

The Convener: I do not regard that sentence as a constraint. We can have the minister here whenever we think it appropriate. If there was an impasse, we would expect the minister to come to the committee and to try to resolve the situation.

The next document under consideration is FI/99/5/4, "In Year Changes to Expenditure Allocations".

Are we agreed on the wording of paragraph 1?

Members indicated agreement.

Andrew Wilson: Might this be an appropriate moment to raise again the suggestion that was made at the previous meeting, that you should write to the Scottish Executive with respect to the Scotland Office issue?

Sarah Davidson: A draft of that letter is ready to be sent.

The Convener: The matter is in hand.

Are we agreed on the wording of paragraph 2?

Mr Davidson: Can we assume that the last phrase,

"without the prior approval of the Parliament",

means that details will come to this committee and to other committees and that there will be a chance for us to participate, rather than just listen to a statement being read in the chamber?

The Convener: Are you asking whether details will come to us before the Parliament?

Mr Davidson: Yes.

Sarah Davidson: The standard procedure will be followed. A lead committee will be nominated and the details will come to us first.

The Convener: Are we agreed on the wording of paragraph 2?

Members indicated agreement.

The Convener: Are we agreed on the wording of paragraph 3?

Dr Simpson: I have slight concerns about this. The paragraph suggests that we could consider

level 2, then the Executive could decide that it will change that radically. I know that the next paragraph sets a limit of 15 per cent or £50 million—whichever is less—on how much a budget for a section can be increased, but a movement of 15 per cent in a budget is not insignificant and it can be done only with a report to the Parliament. Nothing in the paragraph suggests that such a movement should be discussed in this committee. We are out of the loop.

I do not think that 15 per cent is small, considering that most of the changes that we discuss seem to be about 2 or 3 per cent. The sum of £50 million is not insubstantial.

The Convener: The point that David raised was about transfers between departments. You are talking about transfers within departments. The same principle should apply.

Sarah Davidson: Parliamentary approval is not required for movements within departments.

Dr Simpson: The Executive can do what it likes, subject to that limitation. We can make a retrospective comment, but the decision will have been made.

Elaine Thomson: Paragraph 3 states that "transfers should be subject to internal controls."

What does that mean? Would the Parliament have an input?

The Convener: I think that that refers to internal departmental controls.

Mr Swinney: We have to consider the point in the context of paragraphs 3, 4 and 5. Paragraph 5 sets out the Parliament's opportunities for budget revision. I think that Richard is saying that the threshold for changes is too high.

Dr Simpson: I do not have a feel for it. I do not have enough experience to know whether it is reasonable.

Mr Swinney: In the enterprise budget, £50 million is about 10 per cent.

The Convener: We do not have a locus in terms of the internal transfers. Our interest should be to decide whether 15 per cent and £50 million are appropriate figures.

Mr Raffan: Could the wording be changed from:

"Parliament should be informed of transfers on a regular basis"

to "Parliament should be informed in advance of proposed transfers"?

Dr Simpson: That would make a huge difference.

The other thing is whether it should be only this

committee that is informed or whether the other committees should be informed. It would not do for the Enterprise and Lifelong Learning Committee, for example, to be told that 10 per cent of its budget had been changed.

The Convener: Those are fundamental points. We might want to discuss them with the minister.

Mr Swinney: I suspect that we will be trading information at level 1 and level 2. There is the possibility for a 10 per cent movement in the enterprise budget, so I would expect the Enterprise and Lifelong Learning Committee to consider levels 3 and 4 of the budget. It would be unimaginable for this committee to do that for all budgets.

The Convener: The various committees will do that for themselves.

Andrew Wilson: We are talking about sections, which are a level below departments.

The Convener: Why do you make that assumption?

Andrew Wilson: Because the paragraph says:

"A 'budget section' refers to the level below the department as a whole."

If a department has ministerial responsibilities, I cannot think of how, below level 1, 15 per cent will be more than £50 million. The figure of 15 per cent is important: the resultant sum will be big, but not huge.

The Convener: We have had a suggestion that the committee should be advised of proposals for transfers. We will ask for that.

Dr Simpson: If we do that, it will allow us to recommend whether a subject committee should consider the transfer. It does not mean that we have to handle all the work, but it ensures that we will have a debate with the Executive about substantive transfers.

The Convener: We will make that point.

Let us turn to paragraph 4. We can play about with the figures. Andrew said that he did not think that 15 per cent of a budget section would be more than £50 million, but I have no feel for that. Presumably, the figures will be subject to review.

Dr Simpson: I have an inherent antipathy about putting figures into an agreement. If inflation were to take off again—God help us—£50 million might look like today's £20 million and the agreement would have to be revised regularly. It would be helpful to work on a percentage basis.

The Convener: We could say, "£50 million, at 1999 values".

Dr Simpson: That would be okay.

George Lyon: Paragraph 6 suggests that a review of the budget procedure be carried out in 2002.

Mr Raffan: Richard is right: it is far better to put in percentages rather than figures. That figure of £50 million rears its ugly head in the bill, too.

The Convener: We will insert the words, "at 1999 values".

We have dealt with paragraph 5 to some extent; paragraph 6 provides for a review of the budget procedure in the second full year.

Are we agreed on the wording of paragraph 7?

Mr Raffan: Again, it includes the figure of £50 million.

Dr Simpson: I do not know the correct procedure, but I think that we need an amendment to the bill in relation to the figure.

The Convener: We discussed the matter with Peter Collings and his colleagues. They might come back to us with an amendment.

How should we handle this?

Mr Swinney: Richard is correct: the bill will have to be amended.

Dr Simpson: The proposal to insert the words, "at 1999 values" would seem to be the simplest solution, if it is technically acceptable.

Elaine Thomson: It would be better as a percentage—£50 million must be a percentage of a budget currently, so the percentage should be whatever that is.

The Convener: Yes, a percentage applies here in a way that it did not in paragraph 5, because within a section or department it would be meaningful. We can find out what £50 million equates to at the moment and say that that should be the percentage.

Mr Macintosh: Are we as a committee going to move this as an amendment to the bill?

The Convener: If we agree to do that.

Sarah Davidson: It would have to be done in someone's name.

11:15

The Convener: It would be stated that it was on behalf of the committee. I would be happy for it to be in my name, which would reinforce the point that it was on behalf of the committee as a whole.

We discussed the situation raised in paragraph 8 at our briefing session and the general view was that it would be pretty rare for the facility to be used.

Paragraph 9 is fairly clear. Paragraph 10?

Andrew Wilson: I would like some examples of what such indemnities are as it is not clear what this is about.

The Convener: We need some clarification.

Sarah Davidson: Page 63 of the FIAG report gives some of the background information but it does not give specific examples. I am sure we could ask ministers for that.

The Convener: Is there anything else on contingent liabilities?

Dr Simpson: There is no paragraph 11 in the draft. Does contingent liability include consents to borrow for local authorities, etc?

The Convener: We do not know but that should be made clear in the clarification that we are seeking. I assume that paragraph 12 should be paragraph 11 and that no paragraph has disappeared, but we will check that.

Thank you. That took some time but it was important that we go through it.

Budget Process

The Convener: Members have the briefing note prepared by Sarah and her colleagues on the budget process, which leads us to consider our relationship with other committees in the budget process.

Andrew Wilson: The fifth paragraph of the members' briefing note on the annual budget process says:

"The next level of details . . . will be available from November 9th."

When the briefing note arrived, that was new information to me. When was it made public?

Sarah Davidson: I do not know that it is public. It was information that came to me from the minister's office, when I checked and was trying to schedule meetings. I wrote "will" and ought more properly to have written "should". I was told by the Executive that that date was when it expected to have the next details ready.

Andrew Wilson: I would just like to comment, Mike, that, if I recall correctly, the Minister for Finance, during his statement, said that the numbers would be available at the end of the month. It is no big deal, but it is a fortnight's slippage. This is the same issue that we have been harping on about.

Mr Raffan: The timing is extremely tight.

The Convener: It is tight. We do not have a full year.

Mr Raffan: Even so, we have three weeks, basically.

The Convener: But in terms of the consultation process with the other committees, would you accept that we do not have the opportunity or time to do that this year and that we should await the first full year to institute the process? I think that that is the commonsense approach.

Mr Macintosh: What if some of the other committees wish to raise points about areas of expertise?

The Convener: If they want to make representations to us, they can. We should not necessarily ask them to do that. They will do when the process runs in full.

Mr Raffan: What is the procedure for this? After we have come to an agreement on this matter, do you inform the conveners of the other subject committees of what we propose to them? I am talking in terms of there not being a consultation exercise this year, although we cannot dictate things.

The Convener: I think that I would have to do that formally.

Sarah Davidson: I suggest that a decision of this committee be reported to other subject committees in the context of considering how this year's and next year's budgets could best be approached, and stating how this committee thought that it would probably be unfeasible to include consultation fully this year. If any individual subject committee wishes to have a session on the budget, they are entirely within their locus to do so.

Andrew Wilson: I welcome the invitation to Brian Ashcroft. I think that it is a good idea.

The Convener: I was going to come on to that. Almost all of us were at the presentation in August. Professor Ashcroft was there, and gave useful input to it. If he could come again, there would be a general welcome for that.

Andrew Wilson: I would also like to make the point that, of the presentations that we received, the two which related most to the budget were those of Stephen Boyle and Brian Ashcroft. They were the most focused on it.

The Convener: Was Stephen Boyle from the Royal Bank of Scotland?

Andrew Wilson: Yes. It might be worth while to ask him to do the same number-crunching that he did before.

Sarah Davidson: I should stress that Professor Ashcroft has not yet been able to say whether he will be able to attend. We may be looking elsewhere any way.

The Convener: Is that in general, Sarah, or does it specifically concern 16 November?

Sarah Davidson: That specific date.

The Convener: If he cannot come on 16 November, do we have any flexibility as to other dates? I do not have a calendar in front of me at the moment.

Sarah Davidson: We have some flexibility, but I expect that, having heard from an external expert, members will probably want to take evidence from the minister and will probably want a week between the two sessions. There is always the possibility of arranging a meeting of this committee at a time outwith our normal slot.

Mr Raffan: What is the ultimate deadline—30 November?

Sarah Davidson: As I understand, the Parliamentary Bureau has yet to determine a date on which a plenary debate will happen, but the indications that I have had are that it will be in the first week of December. That is by no means set in stone.

The Convener: We will await word from Sarah on whether Brian Ashcroft can come on the 16th. Are we also agreeing to have Stephen Boyle on the same day, if he is available?

Mr Davidson: If necessary, could we have that as a day session, as opposed to a three-hour slot? Would there be enough time for both of them to deal with what they want to deal with in three hours?

The Convener: I do not think that anyone can know. Three hours ought to be long enough, surely. We will timetable it on the basis that it should be a full session, which we have never used hitherto. This is one of our longest meetings so far. We would have two and three quarter hours if we start at 9.45 am. That should be enough.

Mr Raffan: We are basically going through a routine, are we not? As you said earlier, we are limited in terms of time. We will have next to no influence on it. Well, that is the truth, is it not? Come on—three weeks.

Mr Davidson: Is that the Liberal view?

Mr Raffan: It is very unsatisfactory, but I suppose that there is no way round it.

The Convener: If there are no other points on that issue, we should begin to look at the way in which the consultation process might be dealt with in future years. There are a number of suggestions in the briefing paper which raise some important questions. I open up the issue for general debate on those points and how we might proceed. It would be helpful if we had a clear idea to send out to other committees or that I can talk about to other conveners.

Andrew Wilson: I understand the points made.

They are good points, but the general issue that we have to wrestle with is that the overall budget is drawn up in a zero sum context. However, the principles of a budget debate are more about shifting between areas than spending priorities within areas. I am against requiring subject committees to come up with zero sums. It is for us to digest and come up with our views.

There is an issue here about the extent to which departmental—or committee—lines are reporting lines for us, in terms of where the money is being spent. From the point of view of holistic government, it is about what the committees are delivering. Their job is to look at how well the policy is being delivered; our job is to ensure that the money is being spent well or allocated properly. I do not see how it is possible to do that without having a more open debate that is not in a zero sum context. That applies to paragraphs 2 and 4.

Mr Macintosh: I agree with Andrew that it is far too restrictive for any committee to think only within its own budget. However, the duty should be on the committees at least to think about where the money is coming from—that is not up to us. Members should be able to express a view on other budgets. Subject committees should be required to recommend where any extra money that they want should come from; it does not have to come from within their own budgets. I do not know how much detail they are expected to deliver. That might be too much for them.

Dr Simpson: If you ask the Health and Community Care Committee, of which I am a member, to start saying where in home affairs it wishes to pinch money from, we will be there not for three weeks but for two years and we will never get anything done. The subject committee's job is to look at what needs to be spent and where. The job of the Executive, and of this committee, is to find the money to provide what is absolutely necessary.

I do not think that we should ask the subject committees to do the second part. I understand what you are saying. They should be aware of that constraint; otherwise, they are going to come up with long wish lists. However, I do not think that they should get into the business of saying where the money should come from. They should indicate where they expect to make savings within their own budgets. They must look at the programme of disinvestment as well as investment, but not outwith their own subject.

George Lyon: I agree with Richard. Subject committees cannot be expected to look at the bigger picture and say that they will take money from another area to strengthen their own budgets. It will turn into a big wish list of extra money needed for every single area. Their remit

should be clearly defined in terms of prioritisation within the budgets that they are allocated, although they may wish to prioritise specific areas where extra funds have to be found outwith their own budgets. Ultimately, the overall examination of the spending balance among all the different departments must be debated in this committee.

11:30

Mr Macintosh: The problem there is that all the committees could make recommendations about extra areas of expenditure. It is up to this committee to decide where the money will be found, but each of the committees must recognise that it too has a duty to find money, not just to spend it. That is the key point.

It is far too restrictive to tell the committees that they can only operate within their own budgets, but they must operate on the basis that there is an overall sum and an overall budget and they must think in those terms. I agree that there is no point in their going through the home affairs or education or whatever budgets in detail, but they must think about them and they must have a target. Otherwise, where do we start? The committees make recommendations to us and say that there is not enough money in a particular area. Where do we even begin to find that money?

Mr Davidson: I have some concerns about the bottom three bullet points. Reporters cannot go to a subject committee to police it or to guide it in its deliberations, so I am not quite sure what they are supposed to do. They almost certainly should not be members of that committee because they would be attending it with that hat on, and that hat alone.

We will want to take evidence, or develop some format for a report from the committees, so that they are working to a style of report that we can cross-reference and compile sensibly here, or we will really struggle. We cannot get through wish lists; that is for certain.

If, having had the first set of reports, we find that there is a need to dig deeper, then it may well be that we set up three members of this committee with a delegation from another committee to get a piece of work done. We will end up with the risk that every committee under the sun will want to come and spend a day with us to persuade us of its case. That is not the objective. We must be very careful how we go at this one. The main point to get across is that we are not policemen.

Mr Raffan: I am not sure that a committee would want to spend a day with us. Fairly specific guidance should be given to each committee, or they will all work in different ways. It may be that it should be clearly stated in the guidance that if the committee is going to make significant changes to

a certain percentage or sum within the budget, then it will automatically be asked to come and explain that. That may make committees more responsible about what they do. They must look for savings too.

I do not share David's view about reporters. I think that that is a good idea. It will obviously be fairly subjective. A reporter goes into a committee and comes back to report to us. That is second-hand, but I think that it is valuable. The timetable—from 20 March to 30 June—means that it is important that we send out guidance to committees soon after Christmas. Some committees are already overloaded with work and bills. They must be given advance warning so that they can allow time for this. If they can produce their recommendations as soon as possible after Easter, we can get to grips with what they are proposing.

Mr Swinney: In respect of the work that committees do on the budgets that are allocated to their areas of responsibility, each subject committee has a duty to look very carefully at what that money is spent on. They must not become part of the territorial debate that says that if we have £400 million to spend now, we will have it for ever—taking inflation into account. What they should be doing is asking whether that £400 million is being spent as effectively as it might be and delivering the greatest impact for the public purse.

The primary duty of the committee is to ensure that public expenditure is generating the maximum value. If people have serious concerns about the value of programme expenditure, they should offer their opinions and say that they do not think that the system is generating the best value for money. That is a culture that this committee should encourage in other committees and it would be a break with a lot of the territorial attitudes that we have all brought to the table in the subject committees. I do not think that we should be afraid to confront the issues on which we think that the public purse is being badly served by the way in which public expenditure is being deployed. That is part of our role.

Dr Simpson: Committees have to look at the previous expenditure and consider whether it has been well spent. We should then examine the areas in which there should be disinvestment. After that, we should ask in which areas people think that there should be additional investment, including replacement of the disinvestment that they have just recommended. That should be a priority.

As Ken said, people cannot just come up with a wish list with no priorities. If there is an additional 1 per cent in the general spending plans, that should be in the background. We should know that an

extra 1.5 per cent is being put into the health service and how it is to be spent. Spending must be prioritised in slots that are appropriate for each committee and that must be done in a logical way. That would give us useful material to work on. We do not want to end up in a situation in which bids for very substantial funds are being made at short notice from every sector. Drawing up bids at three weeks' notice is something that the services find extremely difficult.

We should start at zero, examine the situation and then go for disinvestment. We must ascertain what funds are not being spent wisely and where we want to retract money from. Then the additional money can be prioritised.

Mr Raffan: It is important to encourage all the committees to get into those habits with each inquiry. For example, I am a member of the Social Inclusion, Housing and Voluntary Sector Committee, which is conducting an inquiry into drug misuse in deprived communities. We may come up with recommendations that will have cost implications. Committees must be aware of the cost implications of all the inquiries that they undertake throughout the year and of the total cost. That follows on from Richard's point. We must encourage them to be aware of the cost implications of their inquiries, unlike select committees in the House of Commons.

George Lyon: Have you had any discussions with other conveners about their expectations? Has any serious consideration been given to that?

The Convener: The conveners committee is still developing and has not been discussing anything as specific as that. It has been talking about staffing matters and resourcing. We should try to get the conveners together to discuss the issue. We will not be making decisions about it today, but we may want to put some proposals to conveners that they could put to their committees before we finalise matters. We do not want to issue a diktat about how they will operate; we want to be as inclusive as possible.

Mr Raffan: There is also a role for the Audit Committee, which will have a greater input as things get going.

The Convener: There are also a couple of proposals about the Finance Committee taking evidence from subject committees. There could be situations in which that might be appropriate. David made a good point about reporters. That would be a good way for this committee to keep in touch with others. Any of us can sit in on any committee at any time, but a more specific role involving attending and reporting back might be appropriate, depending on what the committee is considering. There are formal rules on reporting; there cannot be more than one reporter. We can

do things as formally or as informally as we want, but the important thing is to make contact with committees so that we know what they are doing.

Mr Raffan: Andrew and I sat in on the European Committee meeting on structural funds last week. That is the kind of thing that we should be doing for committee matters that have financial implications.

The Convener: We want a more formal system of reporting back to this committee about what other committees are saying.

George Lyon: If we are reporting back from committees, especially on prioritisation and bids for extra finance, we need some independent assessment to give us some background to the issue. We do not have that expertise in this committee. Various committees have their own priorities when it comes to the allocation of funds. If we are faced with decisions about that, we may need independent information to question the validity of the various claims. That is something that we must be aware of.

The Convener: Sarah, have we had enough discussion to put together a draft proposal for the other conveners? I suspect that other conveners have probably not given the matter much thought. They have been busy getting involved in their own subject areas and developing their forward programmes and they may want time to consider this.

Sarah Davidson: We have enough to put together a paper for conveners and also perhaps to adopt a pro forma for approaching an inquiry into budget proposals. It might also be fruitful to speak to either Professor Ashcroft or Stephen Boyle about how the Finance Committee is to exercise judgment when weighing up seemingly conflicting bids for money. That is something on which they would be well placed to advise us, and we might want to speak to them in the next couple of weeks.

The Convener: Are there any other points? If not, I thank members for their attendance and close the meeting.

Meeting closed at 11:41.

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