

FINANCE COMMITTEE

Tuesday 4 April 2000
(Morning)

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FINANCE COMMITTEE

9th Meeting 2000, Session 1

CONVENER

Mike Watson (Glasgow Cathcart) (Lab)

DEPUTY CONVENER

*Elaine Thomson (Aberdeen North) (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)

*Andrew Wilson (Central Scotland) (SNP)

*attended

CLERK TEAM LEADER

Sarah Davidson

SENIOR ASSISTANT CLERK

Callum Thomson

ASSISTANT CLERK

Sean Wixted

LOCATION

Committee Room 1

Scottish Parliament

Finance Committee

Tuesday 4 April 2000

(Morning)

[THE DEPUTY CONVENER *opened the meeting at 09:50*]

The Deputy Convener (Elaine Thomson): Welcome, colleagues, to the ninth meeting of the Finance Committee this year. As you can see, our convener, Mike Watson, is not here this morning—I intimate his apologies. He is on constituency business, which gives us the opportunity to have a change of chair, so please bear with me. We also have apologies from Mr John Swinney and Mr Keith Raffan. The other members who are not here might join us later.

Our agenda is relatively short. The fifth item is on the external research budget for committees. Do I have the committee's agreement that that item should be taken in private?

Members *indicated agreement.*

Scottish Parliament Building (Reporter)

The Deputy Convener: The first item on the agenda is a report by Ken Macintosh, who is the Finance Committee's reporter on the new Scottish Parliament building. Members should all have a copy of the letter to Sir David Steel from Ken, which describes Ken's remit as reporter. Ken has pointed out that his remit is fairly tight and relates solely to the way in which any changing costs in the Holyrood budget might impact on the Scottish consolidated fund.

In a moment I will ask Ken to give his short report, but first I would like to draw members' attention to a briefing for MSPs on the Holyrood building that will take place at the Holyrood site at 1 o'clock today. A bus will leave the parliamentary headquarters at 12.45 pm.

Mr Kenneth Macintosh (Eastwood) (Lab): I would like to stress that this is an interim or preliminary report; the bulk of my work is still to be done. As members would expect, everybody on the Holyrood project whom I have approached so far has agreed to talk, but full meetings will not be arranged until after Easter. The pressure on everybody's time following the publication of the Spencely report has meant that I have had only the briefest of conversations with the Minister for Finance and the leader of the project team,

Barbara Doig. Part of my brief is to keep the committee informed of any recent developments, such as the report of the Scottish Parliamentary Corporate Body, so I thought it appropriate to give the committee an update this morning.

The Spencely report makes a number of points on the cost of the Holyrood project. I am sure that members have all had a chance to examine the report in detail, but I would like to highlight some of the comments in it. Mr Spencely plots the rise in projected costs of the new Parliament building through 10 cost reports from December 1997 to February 2000. In section 4.5, he concludes that the total project budget in February 2000 was £230 million. In section 8, he says that that figure could be brought down to £195 million by reducing the scope of the project. He emphasises that all the figures are estimates, and that the client—the corporate body on behalf of the Scottish Parliament—has not yet finalised or approved the design. In section 4.3.8, Mr Spencely points out that

“the Project design is less settled than it was in March 1999”

and that

“the estimate for the basic construction cost is less reliable than it was in May 1999.”

In section 5.4, he says that it is

“clearly imperative that the Brief is frozen now and that the Design Team proceeds immediately to produce a Scheme Design including a cost plan to a Brief and a budget approved by the Client.”

At the briefing sessions that followed the publication of his report, Mr Spencely was reluctant to add much to the report. In particular, he would not comment on the budget process under which the estimated cost rose from £50 million to £230 million. However, two further points in his report are worth noting. First, in section 9.4, he makes a number of recommendations on how to improve the overall management of the project. Secondly, in section 9.3.2, he makes this point:

“That the Client's expectations for time and cost were not being met has been known within the Project Team for nine months at least.”

When I spoke to Barbara Doig—the leader of the project team—she highlighted the same point. The contracting system under which the project is being built, and which was commended in the Spencely report as the best option, does not give a running total of the estimated costs. The project team can always give an accurate figure for expenditure to date—which is £21 million—but there is no grand total. In Mrs Doig's words, what we have to work with are

“estimated costs, based on a moving snapshot of design.”

What are the implications for other budgets? As

I said, I was able to have only a brief conversation with the Minister for Finance. He stressed that all money that was spent on the Parliament would have to be approved by Parliament through the normal budget process. The implications for other budgets and other departments are still unclear. Money for the Scottish Parliamentary Corporate Body does not come out of any other department's budget—it has its own heading in the budget. The assumption must be that, beyond this year's allocation of some £90 million, the money will have to be found through the spending review.

However, it is clear that no one at civil service level in the Scottish Executive has direct and on-going responsibility for the Holyrood project. That is unsatisfactory and should be corrected. One of Mr Spencely's key recommendations—in section 9.4.20—was either to have a specialist member to push the project along, or to set up a project progressing committee. The SPCB is meeting today and any recommendations that it makes or that the committee makes will be dependent on the outcome of tomorrow's debate in Parliament. If the project goes ahead and if the idea of a progressing committee is adopted, somebody from the Scottish Executive should sit on that committee.

A number of questions must be asked about the cost of further delaying the project. Barbara Doig has given me a note on the project's progress so far, which I have circulated to members of the committee. I draw members' attention to the second last point, which says that

"if work is suspended on site for 3 months so that everything stops there would be a further one year to the completion date and up to £10 million additional costs will be incurred because of standing down contractors, site costs and fees."

In section 11.5, Mr Spencely also estimates the cost of cancellation of the project, and says that it would lead to a debit of between £16 million and £30 million. On changing the site, he says in section 6.6.2:

"Time would be lost and this would cost money."

That is my interim report—as I said, it is very much a preliminary report and I have drawn no conclusions. The committee's decision will depend on the outcome of tomorrow's debate and it would be daft to presume what that outcome will be. However, my recommendation—if the project goes ahead—is that the Executive should be represented on the progressing committee.

The Deputy Convener: Thank you for that concise but accurate report on where the project stands. Obviously, a range of issues around this project will be discussed this week, but do members wish to comment now?

Mr David Davidson (North-East Scotland)

(Con): I would like to take the reporter back to his conversation with the Minister for Finance, Jack McConnell. You reported that Mr McConnell's view is that SPCB spending in no way affects any other part of the budget.

Mr Macintosh: He did not say that it did not affect any other part of the budget. The cost of the new Parliament building is a matter for the SPCB, and the funding comes out of the budget that has to go through Parliament. He did not say that it would not affect—

Mr Davidson: It sounded from what you said as if Mr McConnell thought that there was some other scheme.

Mr Macintosh: No—absolutely not. I am sorry. I did not mean to mislead members.

Mr Davidson: No—that is fine. Did Mr McConnell indicate where the money from the normal returns that will have to be made—whether from nominal rent or whatever else and which are standard in Government buildings—would go?

Mr Macintosh: I must stress that my conversation with Mr McConnell was very brief. I will sit down after Easter with civil servants and, I hope, the Minister for Finance. When I spoke to the minister, I wanted only his initial reactions to the headline points in the Spencely report. After Easter, I will be happy to ask him more detailed questions, such as the one that you have asked.

10:00

Mr Davidson: What did you ask Mr McConnell to go away and look for?

Mr Macintosh: I beg your pardon?

Mr Davidson: Did you give Mr McConnell a steer on what you want him to come back with?

Mr Macintosh: No, I said I would speak to him properly after the Easter recess.

Andrew Wilson (Central Scotland) (SNP): I have some questions about Barbara Doig's note. On the first point, how can she describe the situation as "normal"? A quadrupling of the budget seems highly unusual. I am not sure what she refers to in her fifth point and I find the seventh point odd—"£10 million additional costs" would not be additional to the cancellation costs if the three-month period were followed by cancellation. That is not made clear. Nor is it clear why there would be a one-year rather than a three-month delay in completion consequent on a three-month suspension. A report to the reporter to this committee should have more detail.

Will you explain why you want a member of the Executive to be on the SPCB progressing

committee?

Mr Macintosh: I received Barbara Doig's note only this morning. As you can see, it is not presented as a document to the full Finance Committee, but I thought that rather than keep it to myself it would be helpful to circulate it to committee members. It is Mrs Doig's view and I have not had the chance to ask her any questions on it. I will do so when I speak to her after the Easter recess.

I was disturbed to find that the Scottish Executive does not have a civil servant monitoring the costs of the new Parliament. It is an important matter. I intend to ask how costs were able to rise undetected—or seemingly undetected—over the past year. It is important for the Scottish Executive to keep an eye on it—it is not something purely for the SPCB, since the money will come out of the Scottish block. We should offer the Executive the opportunity to arrange for a civil servant to keep an accurate and up-to-date note of the costs.

I have been struck by how the design and costing are separate processes. The process of moving the design along may be satisfactory but the process for updating us on costs is not and needs close examination and improvement.

Andrew Wilson: With press speculation and the First Minister's response to questions, it was unclear at question time last week what is going to happen with the future financing of the project. Will you be able to find out more about the structure of future financing for your next report?

Mr Macintosh: I will make a point of doing so. I will look most closely at the budgeting. As I said, so far I have found it far from satisfactory.

George Lyon (Argyll and Bute) (LD): I apologise if this was covered before I came in. It seems that the project has grown but no one has asked about the cost of every square metre that is added on by MSPs and others who want extras. It is unbelievable that no one asked that question—that nine months down the track the SPCB seemingly had no idea that if the size of the building increased, so might the cost. What does that say about the SPCB's ability to scrutinise the project? It gives little confidence that the project can be brought under control under current management arrangements.

Mr Macintosh: I made a couple of comments on those points earlier. At this stage I do not think that it is helpful to draw conclusions about current management of the project other than to say that there are serious flaws in the cost reporting. Barbara Doig explained that the only way tabs can be kept on costs as the project develops is to take a snapshot of the design as it has evolved and make an estimate. There is no report of cost at each stage of the design process. The contracting

process in use has been recommended as establishing best value for money. I think Spencely makes that point. Establishing a lump sum for which the building should be built is not necessarily the way to get value for money. However, the system means no running total is kept, and that is not satisfactory.

Mr Davidson: In relation to comments made by John Spencely and possibly by Mrs Doig, do we have any record of changes that, according to the press, MSPs have demanded? Do we know what they were, who made the changes and who agreed to them? None of us has been asked about the specification for the working building. Has Mr Macintosh managed to get any information on that from Mrs Doig?

The Deputy Convener: I am not sure that that question is properly directed to Mr Macintosh.

Mr Davidson: I ask it because we are looking at the effects on the budget. We need to know what has changed since the beginning. If part of that, as is claimed in the press, is demands from MSPs for additions, I would like to know who made the demands, what was demanded and who authorised them.

Mr Macintosh: It is relevant but I did not want to duplicate Mr Spencely's work, so I waited to see what he had to say. I will not look at the architecture as such but I will ask questions about anything with implications for costs. Page 16 of the Spencely report gives a chronology of the project and highlights a number of points. At paragraph 3.9, after mentioning the Parliament's agreeing the motion on 17 June 1999, it says:

"The Scheme Design was never approved by the Client but the Design Team was instructed to proceed with detailed design in July 1999."

Paragraph 3.11 says:

"In November 1999 the Design Team was instructed by the Client to implement some of the potential design changes identified in the value engineering exercise".

Paragraph 3.12 says:

"In February 2000 the Design Team reported on the changes to the design necessary to accommodate the additional staff."

Mr Davidson: I said at the beginning that John Spencely had highlighted that. I want to know whether we can identify where the changes came from and why. The addition to the budget does not appear to have had any basis in the Parliament.

Mr Macintosh: I cannot find it at the moment, but the only significant comment in the Spencely report is on the redesign of the chamber. That may have been in the SPCB's comments.

Mr Davidson: It was.

Mr Macintosh: I will examine that issue. I am

well aware of my brief to look at the costs and cost implications. I will also liaise with the Auditor General to look at past decisions. We should be able to answer that point.

The Deputy Convener: Ken suggested that the committee might want to make a recommendation.

Mr Macintosh: It depends on whether the Parliament building gets the go-ahead in tomorrow's debate, which I do not think we should presume.

The Convener: In that case, does the committee want to make a decision or should we leave it until the next meeting?

Mr Macintosh: We will not meet again until after the Easter recess. The SPCB is in charge of the project. At this stage we might ask it to note my report and our discussion rather than make any formal recommendation. I am quite relaxed about whether we make a formal recommendation, but I do think that the Scottish Executive and the Parliament should be keeping a close eye on running costs. We need someone who keeps the bottom line in mind as the process continues because so far there has not been any such person.

The Deputy Convener: I suggest that we write to the SPCB telling it about our discussion and suggesting that it note what we have said about monitoring costs.

Mr Davidson: I do not think we can make that recommendation. We are talking about future management and the Executive's responsibility—if any—for it. That is not an issue for this committee; we are looking at the outcomes and why the budget varied in the first place.

Mr Macintosh: At this stage, I suggest that we ask it to note our discussion—it does not have to be a recommendation.

Andrew Wilson: It is obvious that the SPCB needs to be alert to the total cost, but given that Mr Spencely has said that he is uncertain about the cost and that the cost is less certain than it was a year ago and that since then it has already risen, what does that say about the cost we have at the moment? It is all very messy. You can draw our discussion to the SPCB's attention, but I do not think that the committee has a considered view yet. A lot more work needs to be done before we can think about recommending anything to anyone.

The Deputy Convener: In that case, unless any member differs, we will make no formal recommendation at the moment but we will hope that the SPCB notes our discussion.

Subordinate Legislation

The Deputy Convener: The next item is the Public Finance and Accountability (Scotland) Act 2000 (Transitional, Transitory and Savings Provisions) (No 2) Order 2000. This is the second negative Scottish statutory instrument that we have had to consider. When we examined the first one, the committee asked for an extra explanatory note with any further negative **Error! Not a valid link.s**. All committee members should have just such a note.

The Subordinate Legislation Committee has already considered the order and made no comment. If we make no comment, it will go ahead. We would have to comment by the end of April. To a large extent it deals with technical points to ensure the smooth introduction of the Public Finance and Accountability (Scotland) Act 2000. Does the committee have any comment?

May I assume that the committee is happy not to make any comment on this negative instrument and that it should be allowed to proceed?

Members indicated agreement.

Scottish Budget 2001-02

10:15

The Deputy Convener: The third item on this morning's agenda is the Scottish budget for 2001-02, specifically its implications for equality issues. We have a letter from Jack McConnell, a draft of the annual expenditure report from the Scottish Executive, "Investing in You", and a paper from Engender, an organisation that has comments to make on how budgets can be gendered.

Andrew Wilson: Does item 3 relate specifically to equality issues?

The Deputy Convener: Yes. The committee may comment on or make suggestions arising from the paper that we have received from Engender. Engender suggests that we may require a gender impact assessment. Perhaps we should have discussed that when we considered the guidance on commenting on budget proposals that we issued to subject committees. However, it is better late than never. Do members have any comments?

Rhoda Grant (Highlands and Islands) (Lab): Can we change the information on scrutiny of budgets that we have issued to subject committees, or is it too late to do that?

Sarah Davidson (Clerk Team Leader): No other committee has yet embarked on consideration of the budget proposals, so if this committee wanted to make any further recommendations it would be free to do so.

The Deputy Convener: Do you wish to make a proposal, Rhoda?

Rhoda Grant: I would like us to ask committees to consider the gender issue when scrutinising budgets.

Andrew Wilson: I support that and suggest that the convener or deputy convener issue a press statement on the issue to make the wider community aware of what is being done. If it is done well, a gender impact assessment could be tremendously positive. It would be useful if the committee could be seen to be taking a lead on this.

The Deputy Convener: That is a very good suggestion.

Mr Davidson: Some of Engender's comments are interesting, but I am a little concerned by, for example, the suggestion that

"women are more frequent users of public transport than men".

We must be very careful not to recommend a

black-and-white approach to such issues.

In some areas with high unemployment, young people have no access to public transport. The same can be said of rural areas. Some pensioners are affected, too. We should temper our recommendation by suggesting that committees also remember the needs of those who do not as a matter of routine have access to normal services. If we make a black-and-white recommendation, we will tell committees such as the Transport and the Environment Committee that they should positively discriminate only in favour of women. What about other sectors of society?

I do not disagree with the paper, but I am concerned that there will be a spate of interest groups asking us to push particular issues. I would have thought that, because of the way in which they are composed and the way in which they conduct their business, committees will consider this kind of issue anyway.

Rhoda Grant: There is legislation to protect the interests of people who are disabled, if those are the people to whom David Davidson is referring. It is up to each committee to consider the impact of spending on gender issues in its area. We would not give black-and-white guidance on how to do that; each committee will have a deeper knowledge of the budget in its area and the implications. There is no need to temper our recommendation: we will give committees a brief to take gender issues into account when they scrutinise budgets.

Andrew Wilson: This is not about forcing changes to the budget, but about conducting an assessment of its impact on gender issues, which must be a good thing and is forward looking. I am alive to David Davidson's concerns, but I do not think that anything in this proposal would threaten the balance of the budget.

Mr Adam Ingram (South of Scotland) (SNP): I take issue with the point made by David Davidson. I thought that we were all supposed to be signed up to holistic government. It makes a great deal of sense to consider issues such as gender equality. I also note the section in the paper headed "General Comments on 'Spending Plans for Scotland'", in which Engender states:

"We are concerned to see social inclusion treated solely within the Community section when it should cut across all areas. Each spending area should be demonstrating how it contributes to social inclusion and equity".

That is precisely the kind of approach that we should be adopting and asking committees to take on board. I fully support the main thrust of this paper.

Mr Davidson: I would like to respond to Adam Ingram's comments. I believe in holistic

government and have asked for it a number of times in debates. I am suggesting that we should be careful about how we word any advice we give. Every committee ought to be considering people's needs in the broadest possible way. There will be hard decisions to make on spending. I agree with Andrew Wilson's point about the need to consider gender issues as part of the audit process, but if committees know that the audit process will include a specific question on gender, they will build that into their budget programme. I am not bitterly opposed to what is suggested here, but I want us to be cautious about the advice that we give. This committee has considerable power to guide other committees on how they approach budget setting. We should allow them more discretion, as we will have to deal with the budget when it is referred back to us anyway. Perhaps this does not need to be a very rigorous exercise.

The Deputy Convener: One of the ideas underpinning the Parliament, which was outlined in the consultative steering group's report and accepted by the Parliament, is that of mainstreaming equality and gender issues. A gender impact assessment would be one way of taking that forward. I take on board what David Davidson is saying, but there has often been a lack of information, particularly information disaggregated in a way that would allow us to know accurately what has happened. That is something that all committees need to bear in mind. A number of committees have indicated that we require more and better information, which would allow us to make better decisions.

Rhoda Grant has suggested that we write to the subject committees indicating that, in addition to the advice that we have already given on how they consider budgets, they should consider the impact of budgets on gender issues. Is that agreed?

Members indicated agreement.

Bills (Financial Provisions)

The Deputy Convener: On Monday, all members should have received a paper entitled "Financial provisions in Bills". Given that we have received the paper only recently, members may want to look through it. Sarah Davidson will say a few words on it.

Sarah Davidson: I will merely run through the salient points, as members have the paper before them. At the end of the previous discussion of this subject, the clerks were asked to consult our colleagues on subject committees to ascertain whether their committees expect to consider financial provisions as part of the legislative process. This note is a report on our discussions, which confirmed our initial view that consideration of financial provisions by subject committees is part of the legislative process. The report offers the committee a number of options that could be proposed to the Procedures Committee that would clarify or change existing arrangements for the scrutiny of financial provisions in policy legislation.

The Deputy Convener: Do members have any comments?

Mr Macintosh: Could Sarah run through the options that are outlined in the paper?

Sarah Davidson: The first option would cover when the Finance Committee wanted to be the committee that carried out in-depth scrutiny of the financial provisions relating to particular policy legislation. At the moment, the standing order is not clear on what the committee should do to that end; it merely states that it should consider the provisions. The proposal is that standing orders should be amended to make it clear that in those circumstances the Finance Committee should examine the financial memorandum. Other considerations would flow from that: the committee would have to discuss the extent to which it wanted to take evidence from stakeholder organisations and how it meshed in with subject committees at the pre-legislative stage and stage 1 when doing that.

The second option would cover when the Finance Committee wished to leave the in-depth scrutiny of financial provisions to subject committees, but to require them to do it rather than simply to leave it open to them to do it. Currently, rule 9.6.3, which is reproduced at the end of the paper, requires subject committees to report on the policy memorandum. It could be proposed that they should also be required to report on the financial memorandum.

The third option is similar in intent, but would leave within subject committees' discretion whether they reported on the financial

memorandum—in other words, standing orders would not be changed to require them to do it.

The final option would cover when the Finance Committee wanted to keep a handle on what was happening, particularly where that affected a budget that had already been agreed by the Parliament. Under this option, whenever a bill, if passed, would have significant implications for a budget already scrutinised and agreed by the Parliament, the subject committee involved could refer the matter to the Finance Committee for a report. Our intention was to set out a range of options for consideration by the committee.

Rhoda Grant: I suggest that we support options (b) and (d). Option (b) would require the subject committees to consider the financial provisions in bills when taking evidence on them. Option (d) would give us the right to intervene if there was a problem. Because we have asked subject committees to consider their budgets in more detail and have taken a hands-off approach, they are in a better position to carry out this function than we are.

Andrew Wilson: I support that.

The Deputy Convener: There is a great deal to be said for that.

George Lyon: I would support Rhoda Grant's suggestion, so long as we clarify what "significant implications" means. Would we need to put a figure on that?

The Deputy Convener: Do members have any suggestions for how we define "significant implications"?

Andrew Wilson: Why do we not say "any implications", or is that too open? How is "significant" defined?

Rhoda Grant: We could define it as implications for another department's budget. If there were implications only for the budget that the committee is shadowing, it would know what those implications were—they would be within its departmental spend, so to speak. If another departmental budget was going to lose money as a result of a particular measure, the matter should be referred to us, so that we can oversee the process and find out from the other committees involved what the implications for them are likely to be.

10:30

The Deputy Convener: That would be a sensible approach when bills have a significant impact on somebody else's departmental budget.

Mr Macintosh: I am slightly concerned by option (d). It says that

"the subject committee could refer the Bill to the Finance Committee".

Should not it be "should" or "would"?

The Deputy Convener: Can we pull this together? It is suggested that we say that when considering bills and putting together stage 1 reports, subject committees must also report on financial memorandums, but that when a bill has serious financial implications for a parliamentary committee's subject area, that committee should refer the bill to the Finance Committee.

Mr Davidson: Does that mean that if a committee recommended the passing of a bill that reduced the budget for its subject area, that bill should be referred to us? Surely it should.

Sarah Davidson: A way of approaching it would be to say that it should be referred if the bill required an in-year budget amendment. In other words, departmental budget movements in either direction should be referred to the Finance Committee. That would cover both situations.

Mr Davidson: Yes. Thank you. That is where the clerk's expertise comes in.

The Deputy Convener: I am happy with that. Is the committee happy?

Members indicated agreement.

The Deputy Convener: We are going to move into private session to consider the fifth and last item on the agenda this morning, which is on the research budget, so I ask anyone who should not be here to leave.

10:32

Meeting continued in private until 10:52.

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