

FINANCE COMMITTEE

Tuesday 31 October 2000
(Morning)

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FINANCE COMMITTEE **24th 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

WITNESSES

Robert Brown (Scottish Parliamentary Corporate Body)

Stewart Gilfillan (Director of Corporate Services, Scottish Parliament)

Paul Grice (Clerk and Chief Executive, Scottish Parliament)

CLERK TO THE COMMITTEE

Callum Thomson

SENIOR ASSISTANT CLERK

Anne Peat

ASSISTANT CLERK

Graeme Elliot

LOCATION

Committee Room 1

Scottish Parliament

Finance Committee

Tuesday 31 October 2000

(Morning)

[THE CONVENER *opened the meeting at 10:03*]

The Convener (Mike Watson): I call the meeting to order. Please switch off mobile phones and set pagers to buzz.

We have received apologies from Keith Raffan. As colleagues might know, he is not very well and is not due to return until the week commencing 20 November. On members' behalf, I suggest that the clerks send Keith a message containing good wishes for a quick and full recovery—I do not know whether a card would be appropriate.

There are also apologies from Andrew Wilson. We have received notification from two of our members who are in transit but have been delayed—Richard Simpson and Elaine Thomson are victims of the traffic difficulties that have resulted from the extreme weather.

The Convener: Does the committee agree to consider agenda items 6 and 7 in private?

Members *indicated agreement.*

Holyrood Project

The Convener: The second item on our agenda is the Holyrood project. As members know, we appointed Ken Macintosh as our reporter on the issue. Some weeks ago, he gave the committee an interim report and he has now circulated his written report. Ken, do you want to say anything about the report before we consider it?

Mr Kenneth Macintosh (Eastwood) (Lab): I will not add anything to the report, but I would like to highlight some of the points that it makes. I hope that much of what is in my report will be familiar to members. Now that the progress group is up and running and is in charge of scrutinising the Holyrood project, the whole process has become much more transparent and open.

The report is for the benefit of members of the committee. It is also designed to help us question the members of the Scottish Parliamentary Corporate Body, who are our next witnesses. I am not looking back at the reasons for the rise in costs—that work has been done by the Auditor General, by John Spencely and by Muir Russell, among others. My concern is the implications for the Finance Committee of the future costs of the project.

I draw members' attention to the eight recommendations that Robert Black made in his report. The SPCB has accepted all eight and has implemented them or is in the process of implementing them. Members might want to ask the SPCB exactly how those recommendations are being progressed.

In the report, I highlight the areas that I think the committee should keep a close eye on. Those areas include the way in which the project's officers manage risk factors and break down risk in the project, as well as worries about construction cost inflation, especially in a city such as Edinburgh. Another important issue is the specific risk of construction—in other words, the fact that many of the contracts have not yet been awarded and we do not know at what price they will come in.

As far as scrutiny of the project is concerned, the most fundamental worry is the reporting of costs. The good news is that the progress group receives reports every two weeks, so we can be confident that we are getting the information that we need about the project and that we will be alerted if anything happens.

I say in my report that not much progress has been made on fees. I also have a particular concern about the timetable, about which there seems to be a lack of clarity. I am not concerned that the project is not on schedule, but I am

concerned that there seems to be a misunderstanding about when the project will be completed. In April 2000, Parliament agreed to a motion that stated that the project should be completed by the end of 2002, but completion means different things to different people. The Parliament building will not be ready for MSPs to move into—which is how I understand completion—until April 2003. We must keep a close eye on the timetable. John Spencely, among others, was very dubious about our ability to deliver the project by the end of 2002.

I also make a point in the report about the ancillary costs of the Parliament. Those are the costs of road realignment, landscaping and so on. As members might or might not know, those costs are outside the capped budget of £195 million, which is unfortunate. The costs to which I refer are under a different heading and are not subject to the same limitations and controls as the other costs.

At the end of the report, I make a couple of points about the structure of the project. There have been some changes to the financing of the project, which are laid out in David Steel's letter of 5 September to the convener. There was not much point in my adding to that—members are quite capable of reading the letter. One concern that I would like to raise with the SPCB relates to the point that is made in the Presiding Officer's letter about money that is to be set aside for contingency purposes, because the letter does not say what such a contingency might be. I assume that those are not additional contingency funds for the Holyrood project.

A letter from the Minister for Finance has now been circulated; I apologise for not circulating it previously. I needed to bring some points to the attention of the minister and hoped to arrange a meeting with him. He agreed to a meeting, but events were such that the meeting did not take place. I decided, therefore, that it would be best for me to write to the minister. In my report I pick up what he said in his reply, but I wanted members to see the full text of the letter.

If members have questions, I will be happy to deal with them. However, the report is designed mainly to help members in putting questions to the SPCB.

The Convener: We should try to avoid duplication and deal with matters that relate directly to the SPCB when we reach agenda item 3. If colleagues have questions for Ken Macintosh, they should ask them now.

Mr David Davidson (North-East Scotland) (Con): From the first discussion that we had about the remit of Mr Macintosh's role as reporter, I was under the impression that the committee was

anxious to understand the implications that the project will have for the Parliament's budget and the Executive's spending capability. Will he say something about that in a future report?

Mr Macintosh: I have thought about that issue and have addressed it in the final sentence of my report. The budget for the Holyrood project comes under the SPCB budget. It has its own heading in the Government's budget and has been and will be approved by Parliament in the normal manner. I am not sure what I can add to that. It is obvious to all members that any money that is spent on the Holyrood project is money that could be spent elsewhere, but the £195 million has no direct implications for any other budget. As I have made clear, the extra £14 million has implications for other budgets. The £195 million has to be found, but I think that the increase has been found through the spending review—it certainly has not taken money away from any other area.

Mr Davidson: Is there any danger that an overrun might cause a problem? You cannot know the answer to that for certain, but have you been assured on that point?

Mr Macintosh: If there was an overrun—there is no sign that there will be one—the Executive would have to examine it and present a revised budget to Parliament. The Executive certainly would not speculate on budgets several years ahead.

The Convener: In his letter to Ken Macintosh of 4 October, which we have just been handed, Jack McConnell stated:

"If there were to be future changes in the budget for Holyrood, they would be reflected in the draft budget that we presented."

Such a draft budget would flag up any areas that the committee had to consider.

I want to ask about something in the report that is not immediately clear to me. The last paragraph says that

"all money to be spent on the Holyrood project must be approved through the normal budget process."

However, it has always been my understanding—which is confirmed by your report—that some of the roadworks that are associated with the project will be the responsibility of the City of Edinburgh Council. How does that fit in with the normal budget process?

Mr Macintosh: In a sense, the normal budget process for such roadworks would be the approval of money for local government for such works. The answer that the Minister for Finance gave to my letter suggests that discussions are continuing with the City of Edinburgh Council. All councils have to take responsibility for roads in their cities. Some of the money for those roadworks might

come out of the usual roads budget, so there will need to be extra provision for them. That is matter for discussion.

The Convener: Secondly, when talking specifically about the £14 million, the report says that

“the fact that this section of costs comes under a different budget heading and is not subject to the same controls is not a very satisfactory situation.”

What is your understanding of the controls to which that spending will be subject?

Mr Macintosh: The £195 million is a capped figure—which cannot increase unless an increase is specifically approved by Parliament—but the £14 million is subject to the Executive’s negotiations and increases can be found from the Executive’s budget.

Obviously, that is not entirely satisfactory because it means that the figure is flexible. Also, because the figure comes under a different heading, it will be more difficult to monitor the costs. I am not concerned that there will be no scrutiny—the costs will be scrutinised by the progress group, which will scrutinise all the costs that are associated with the Holyrood project and report back to Parliament. However, it is not satisfactory that some of the budget should be treated one way and some treated another way.

10:15

The Convener: It would be appropriate for the committee to keep an eye on that £14.126 million to try to ensure that it does not increase, if at all. Obviously, the responsibilities of the new Minister for Finance and Local Government will be of assistance in that regard.

Mr Macintosh: The figure of £14.126 million includes a contingency cost for risk allowance. As the answer to a parliamentary question makes clear, the figure of £14.126 million is an estimate. However, it will have to be closely scrutinised—perhaps even more closely than the £195 million.

The Convener: Am I correct in understanding that part of that £14.126 million is a contingency allowance?

Mr Macintosh: Yes.

Mr Davidson: Paragraph 14 of the report states:

“Construction management is designed to help keep costs down and ensure value for money, but leaves the client with less certainty over the final budget.”

I appreciate that the client is the Scottish Parliamentary Corporate Body, rather than the Scottish Parliament, but I—and, I believe, Parliament—had the impression that the final budget was set. Are you able to clarify that? Would it be better to seek clarification from the

Scottish Parliamentary Corporate Body?

Mr Macintosh: Perhaps, instead of “final budget”, it should say, “final cost”. The final budget has to be approved by Parliament, but the client is left with less certainty over the final cost of the project. Until more contracts are in, it is impossible to be certain that the cost projections will be reached. At the moment, I believe that only about a quarter of the contracts—about 11—have been allocated. The Scottish Parliamentary Corporate Body can comment on the matter. It will be able to be far more certain about what will happen with the projections once the contracts for cladding have been awarded.

Mr Davidson: Do you know when that will be?

Mr Macintosh: By Christmas.

The Convener: I thank Kenneth Macintosh for his report. No doubt we will hear from him again soon.

Parliamentary Budget

The Convener: Item 3 deals with the Scottish Parliamentary Corporate Body budget proposal for 2001-02. We will take evidence from Robert Brown, a member of the SPCB, Paul Grice, the clerk to the Parliament and Stewart Gilfillan, the director of corporate services.

I understand that Robert Brown wants to make an opening statement on behalf of the SPCB.

Robert Brown (Scottish Parliamentary Corporate Body): It might be helpful if I kick off with an explanation of the background to the budget. Members will recall that we appeared before the committee a month or two ago with regard to an earlier stage of the matter, which was to do with the relationship between the Scottish Parliamentary Corporate Body and the Finance Committee. The SPCB has a slightly different relationship with the Parliament from the ordinary committees for two reasons, other than the statutory issue. The Parliament has been fully operational for less than a full year, during which the Parliament's committees and so on have got going. Also, the SPCB disposes of less money than most of the other committees, although the funds that we dispose of relate to a sensitive area—they are used to support the Parliament and the MSPs.

We are trying to get an element of stability and certainty of expenditure in the Scottish Parliamentary Corporate Body's budget. As time goes by, the expenditure is becoming more definite, but it is not yet as definite as it will be at the end of the day. A number of constraints will affect that, such as the move to Holyrood and staff pay negotiations.

There are also a number of issues relating to the fact that there has not yet been a full year in which members have spent their allowances, and to the fact that not all staff are in place. All those factors affect the figures and their stability and certainty.

The end result for the financial year 1999-2000 is that, on the revenue side, there will be an underspend of about £10 million. On the capital side, which relates primarily to Holyrood, there will also be an underspend of about £10 million, for the reasons that Ken Macintosh has given about the history of the project and the fact that spending will take place later in the project, rather than sooner. On the capital side, spending will not take place this year to the extent that it might otherwise have done, but in future years it will be greater. The SPCB is talking about carry-over and end-year flexibility and we will come back to the Finance Committee presently with a formal request about that.

We have had discussions with the Scottish Executive about the total underspend of about £20 million—£10 million capital and £10 million revenue. As was said earlier, the more money that is spent by Parliament—which has first call on those resources—the less money there is available to spend on other things. We have to discuss how that fits in with the Scottish Executive's arrangements. The intention is that that money will be carried over from 2000-01 to 2001-02, at which stage there will probably be a reduction in the call for cash funds by the Parliament through the Scottish Parliamentary Corporate Body.

The reasons for that are twofold. First, on the capital side, the Holyrood project will spend later rather than earlier. Secondly, on the revenue side, we anticipate spending towards budget in the current financial year. After discussion with the Executive, we intend to hold about £5 million against such contingencies. We do not yet know what the end result of that will be. That money might need to be spent or it might not, but final decisions will have to be made in the year 2001-02. The budget is not really changing, but the endeavour is to have the SPCB live within its means during that period. However, that carry-forward will eventually have to be dealt with.

That is all that I want to say as an introduction. We will take up our full end-year flexibility of £20 million from 1999-2000 and roll it over, which will reduce our call for resources in the following year, as I have explained. That has been the subject of correspondence between the SPCB and the Finance Committee—I think that members have seen that information. Paul Grice might want to add to what I have said.

Paul Grice (Clerk and Chief Executive, Scottish Parliament): I have nothing to add at this stage.

The Convener: Much of the information that the committee requires is in the letter that the Presiding Officer sent to me on 5 September, but there are a couple of points that I want to follow up. The Presiding Officer's letter and Robert Brown's comments make it clear that around £5 million is about to be added to the budget for 2001-02 because there is a reduction in revenue funding of about £4.4 million and a £9.4 million carry-over. The letter refers to "unforeseen demands" and it seems to me that those demands account, proportionately, for quite a high percentage of the carry-over. Can you explain why that proportion is so high and what the SPCB has in mind? Does the SPCB have anything specific in mind in terms of "unforeseen demands"?

Robert Brown: I ask Stewart Gilfillan to give the committee details about that.

Stewart Gilfillan (Director of Corporate Services, Scottish Parliament): The demands are not so much “unforeseen”—they are, rather, demands that we are aware of but cannot yet quantify. For example, we have just embarked on a review of the grading structure, efficiency and pay arrangements for parliamentary staff.

That review could result in an increase to our pay bill, but, at the same time, it could result in efficiencies being sought. Until we work through the review, we will not know quite what will be its financial effect on next year. Therefore, we must put aside some contingency funds.

Members might also be aware that recently the Scottish Executive announced a pay increase for its staff. Because the Parliament staff trade union side negotiated with the SPCB to enter into an analogous pay arrangement for two years, we had to build that additional contingency into next year's budget. That became clear only recently. We are still quantifying the effect of the pay increase, which was announced only last week.

Dual mandate members save Parliament a lot of money by spending on their Westminster allowances and because their salaries are abated. However, next year's Westminster election will mean an increase in our costs, because those abated salaries will cease. Our costs will increase by a significant, although not huge, amount.

We must take account of predicted rises in inflation and members will also be aware that a review of the allowances scheme is underway. We cannot predict the outcome of that review and the SPCB has been careful to say that those who are conducting it should bear in mind calls on the public purse. However, we cannot discount the fact that there might be an increase in costs as a result of the review.

Those are some of the issues of which we are aware and that might hit us during the next financial year.

The Convener: I take on board your comments on the grading review, pay increases and so on. Robert Brown mentioned the significance of the fact that we have not yet had a full year of staff salaries. Additional staff have been added to the SPCB complement since Parliament was set up and salaries for those staff have yet to run their full course. Do you believe that there would need to be a similar contingency—not necessarily as large—in each year, in order to take account of pay increases? Is there some forward planning to take account of those increases?

Stewart Gilfillan: Yes. There is always forward planning for normal pay increases, but this year—into next year—is exceptional, because of the pay, grading and structure review, which might result in quite radical changes. We must put a bit more into

the contingency fund than we would normally. In addition, I would not say that this year's pay award from the Scottish Executive—with which we have entered into an analogous arrangement—is higher than usual, but it is certainly more generous than we might have anticipated when we set money aside. Therefore, we must anticipate building into next year's budget an amount that is higher than we might expect in a normal year.

The Convener: Other members might wish to come back to that point but I will move on to the current year and the significant underspend in the first year. Do you anticipate an underspend in the current year?

Robert Brown: There might be elements of underspend, although that might be a moot point, as the Parliament gets fully up and running and members have set up their offices and so on. It is probable that by the end of the current year most, but not necessarily all, of that spending will have gone through.

On the staffing side, increasing committee demands have been responded to, but there is a gap between approval of the appointment of staff and getting those staff into post. Although I am not completely certain, it is probably true to say that, even in the current financial year, expenditure on items such as staffing will not be at full steam. It might be next year before we have a full year of the kind of steady expenditure that we expect.

The Convener: Do you expect 2001-02 to be the first full year of steady expenditure?

Robert Brown: Yes.

Parliament will move to Holyrood. That will not only increase the budget, but will mean that Parliament operates in a different sort of environment. I suppose that there will, to some degree, be different sorts of costs that relate to the continuing building revenue costs and so on. We must keep a close eye on how that will work through into budgets. We are not making specific provisions at this stage, but we will be operating in a changed environment.

The Convener: We might want to ask the SPCB about those projections at this time next year.

Mr Macintosh: Where did the £10 million underspend from this year's revenue come from? Did the SPCB have projections for certain areas? We know that the committees have not spent their budgets.

Robert Brown: The underspend comes from three or four different areas. I have mentioned the underspend in allowances while members get their offices in place. There are gaps in employment of members' staff, as well as office spending and all the rest of it. I have touched on the problem of staff appointments—staff vacancies probably

account for the biggest underspends.

Mr Macintosh: How much of the £10 million do they account for?

Robert Brown: I shall ask Stewart Gilfillan to give you the detail of that.

Stewart Gilfillan: Staff salaries were underspent by around £500,000 on the complement at that time. During the year, the complement went up and we drew down from contingency funds that we had put aside at the beginning of the year. The recruitment process takes time, so the increased budget to bring in more staff was not spent. We are still trying to catch up with getting people through the door, to ensure that committees and the rest of the Parliament are properly serviced. We will probably be into the new year before we are fully up to complement.

10:30

Robert Brown: The SPCB is trying to keep a pretty tight rein on the spending of money on stationery and so on. We can identify ways of making efficiency savings in that area as well. We have been trying to match the increased demands by keeping a close rein on some other things.

Mr Macintosh: So far, allowances are roughly £2.9 million and staff salaries are around £500,000. Is there anything else? We know that the committees underspent—unless I am imagining it.

Robert Brown: Committee budgets were underspent.

Stewart Gilfillan: We know that there was an underspend, but there is no such thing as a committee budget. The money is spread around staff, travelling and subsistence, room hire and all kinds of other costs. There is no unified committee budget, although, for the purposes of reporting, we draw all the costs together. At the moment, I cannot say to what extent committee budgets were underspent, but it was probably quite significantly.

Mr Macintosh: The £10 million does not break down very well, does it?

Stewart Gilfillan: When we bid for an increase during last year's budget, we thought that the Parliament was going to career forward and spend more money than it did. We planned prudently, and asked the Finance Committee for more money. However, the additional £5 million that we asked for was not needed: most of it was unallocated reserve against contingencies.

Mr Davidson: Can you clarify the contingencies? If entry to the new complex is delayed until 2003, what increased costs are

anticipated in maintaining what we have got?

There are rumours and discussions about re-equipping the current set-up prior to that move, because of the delay. Can you clarify what costs might be involved in that?

Paul Grice: There will not necessarily be an increase in costs if we stay in the current premises longer and move to Holyrood later. One hopes that we will have to pay for only one set-up. As Robert Brown said—we will have to quantify this over the next year or so—Holyrood will be a different scenario. It will be a much more expensive building to maintain, although efficiency savings may be possible through design improvements. We will consider all that and report to you, convener. We are just beginning work on planning for the next Parliament and we are considering all those issues.

What was the second part of your question?

Mr Davidson: Discussion seems to be taking place about re-equipping the current set-up as a result of the delay. I was under the impression—perhaps false—that, if we moved a year earlier than we now anticipate, we would hang on to the information technology equipment that we have and update it in one fell swoop.

Paul Grice: That is a fair point. The corporate body must make a judgment on refreshing its technology; organisations make such decisions on a continuing basis. We will be funded through capital, for the most part, and we have made modest provision for that in the plans. The corporate body needs to consider at what point a technology refresh is necessary. I agree with you that, because we will move to Holyrood later, and considering the state of equipment and how it enables members and staff to carry out their work, there is a strong argument that we should perhaps not wait until we move to Holyrood to carry out that technology refresh.

The key point that we will bear in mind is the extent to which any new technology can be taken with us. At all costs, we will be trying to avoid wasted expenditure. I would expect there to be a strong case for a technology refresh some time within the next one to two years, to enable members to carry out their work efficiently. As far as possible, we will seek to procure equipment that can be taken with us, so that we can continue to reap the benefits at Holyrood. The infrastructure—the cabling—is Holyrood specific, but end devices such as laptops can be transported with us. The key to any decision will be to procure things that, as far as possible, can be taken and connected up at Holyrood, so that we are not wasting money. We want to avoid major procurement that will have to be left behind a year later.

Mr Davidson: Can you put a figure on a refresh?

Paul Grice: There is a fairly modest allowance; £3 million per year for the next two or three years. A substantial item in that will be technology refresh. That is expenditure that we would expect to incur. We will have technology refreshes even when we move to Holyrood—that is part of forward capital planning. That is the contingency that has been set aside for 2001-02 and 2002-03. I would expect a technology refresh to account for more than half that £3 million. However, we have not even tendered that yet—there is a long way to go.

George Lyon (Argyll and Bute) (LD): Could you give us the exact budgetary cost of moving to Glasgow? What will be the deal with the Church of Scotland to enable us to stay on the Mound in the coming year? What savings will we make as a result of that agreement? Have we reached an agreement for one year only, or have you begun discussions for 2001-02?

Robert Brown: It has been agreed with the Church that, for the forthcoming year, we will stay in Edinburgh. That saves about £150,000 against the costs of moving the Parliament to Glasgow.

George Lyon: How much did it cost to move the Parliament?

Stewart Gilfillan: It cost about £100 million.

Paul Grice: I think you mean £100,000.

Stewart Gilfillan: I apologise. It cost about £100,000 to go to Glasgow. The cost of converting the Assembly Hall back to accommodate the Church was £320,000. There was a total cost of £420,000.

Robert Brown: In the following year, we will have to move out again, because the Church wants its premises back for that particular year. The bureau and the SPCB are having discussions on where the Parliament might go and how much it would cost. Those discussions will take some time to come to fruition.

George Lyon: Could you not secure agreement to stay at the Mound for another year?

Robert Brown: No, we could not.

George Lyon: Was it a cost issue or just the general principle?

Robert Brown: A bit of both. At the end of the day, the Assembly Hall is the Church's home. Inevitably, there is a certain reluctance to be out of there indefinitely, although there is huge willingness to accommodate the Parliament and its needs. The Church has been prepared to accommodate us for two years and for our routine business, but it was not prepared to allow us to use the building the following year. I was not

involved in those negotiations but, in fairness, that seemed reasonable against the background of the Parliament's desire to go out across Scotland and to be accessible and available outside Edinburgh. Moving out presented an opportunity as well as, in the overall scheme of things, fairly modest costs.

Mr Adam Ingram (South of Scotland) (SNP): I want to go back to the contingencies in the tables. Robert Brown said that costs were becoming more definite as we go on, but the contingencies appear to be rising as we go on. I note, for example, that the planned contingencies figure for 2001-02 is double that for the current year. Forgive me, but I do not see where the £5 million carry over is accounted for in the tables. Given that you were voted £5 million that you did not use last year, should not that go back to the consolidated fund?

Robert Brown: As I said, it is partly an issue of budget stability; apart from anything else, I imagine that the Scottish Executive wants to know roughly where it stands. That is not money that will not be spent. It will be spent on Holyrood, but on the revenue side we hope that it will not all be spent. That is the basis of what we are trying to do. There is merit in having stable funding for our housekeeping. We have explained the reasons why in 2000-01 there are uncertainties and risk elements, for example the staff issue, not being up at full complement—

Mr Ingram: Is not that included in the planned contingency, as opposed to the extraordinary contingency?

Robert Brown: It is really an extraordinary element, because the allowances review and the staff pay negotiations are different things. We cannot predict their outcomes. They are over and above the usual risks. That is my understanding of the position.

Mr Ingram: Where is the £5 million accounted for?

Robert Brown: The £5 million is the underspend, or part of it, that ends up in the budgetary provision for 2001-02. If, in the end, it is not required, clearly a new disposition will have to be made. This is about the management of risk, as in many ways is the Holyrood project. We are trying to make reasonable dispositions that will not require us to make further calls on the consolidated fund. The figures are reasonably big for the SPCB, but in the overall scheme of things they are reasonably small change, as I tried to indicate before.

Mr Ingram: Perhaps I am being a bit slow here, convener—

The Convener: I am with you on this. I am looking at the level III figures, and I see what you are getting at.

Mr Ingram: We have an underspend of £10.1 million on current expenditure, of which it has been suggested we carry over £4.4 million until 2001-02, and £0.7 is being transferred to Audit Scotland. Where is the £5 million in the figures that you have presented to us?

Stewart Gilfillan: It is true to say that the level III figures in the table identify the planned contingency, which is what SPCB staff thought was a prudent contingency to take when we submitted our original bid to you. However, following discussions, the Scottish Executive wanted us to take more responsibility for our on-going budget so that we were more ring-fenced, in the sense that we could move underspends from one year to the next in a way that was not possible in the past.

The SPCB took the view that it would be prudent to take another £5 million contingency, but at the moment we have not allocated it; it is just sitting there, as you identified, as unallocated contingency. The contingency has been taken on the basis that if it is not spent, it will—under the agreement that we reached with the Executive this year—be rolled forward into the following year. When we appear in front of you this time next year, we may be able to reduce our call on resources for the following year by that £5 million.

Mr Ingram: You pointed out that last year you came back to the committee for approval for £5 million extra spending, which you did not use. In those circumstances, would not it be more appropriate to return the £5 million, and come back to the committee when you actually need the money?

Robert Brown: The situation is the result of the discussions with the Scottish Executive. It suits the Scottish Executive, and us, to have a stable budget. There is not much more that can be said about that. Clearly, it would be technically possible to do various things with the contingency, but that is the arrangement that the Scottish Executive wishes to have, and which, following some discussion, we are happy to go along with.

The Convener: The simple question is, £5 million has been kept for contingencies, so why is it not simply added to the planned contingencies?

George Lyon: It is unallocated.

The Convener: Yes, it is unallocated, but it could be included in those figures, although for some reason it has not been.

Stewart Gilfillan: We can certainly resubmit the table with the new contingency added in, but it would just show another £5 million added to the total current expenditure.

The Convener: Yes, but that would be a more accurate reflection of what you intend your

expenditure to be in the coming year. The explanation about additional staff costs is perfectly reasonable; the question is why it is not more up front.

Robert Brown: The issue concerns the layout of the operating budget, which I think is dealt with in Sir David Steel's letter.

10:45

Mr Macintosh: The total funding requirement is given at the bottom. You have £90 million, then £100 million, then £85 million, none of which seem to include the £5 million. However, the total amount of money coming out of the consolidated fund includes the £5 million. There is, therefore, a gap between what you are being given and what you are saying. It is bizarre not to have that written down, but perhaps that is just us.

Robert Brown: The problem is the way that it is shown, rather than anything else.

The Convener: Robert Brown referred to Sir David Steel's letter, but I did not get a chance to pick up on what was said. He said that he thought the issue was covered in the letter. Can you expand on that? I can see that the letter covers how the figures are arrived at, but Robert Brown seemed to suggest that the letter also covers why the £5 million is not included.

Stewart Gilfillan: We still predict that we will spend £41,035,000 next year, but the SPCB has taken the decision to take an extra contingency. It is, however, a contingency, so has not been shown. We can quite simply resubmit the table to the committee with the extra £5 million added in.

The Convener: Now that you know the staff pay increases that have been agreed—

Stewart Gilfillan: We do not yet know those increases.

The Convener: I read about them in *The Scotsman* last week, did I not?

Robert Brown: Those were the increases for Scottish Executive staff.

Stewart Gilfillan: We are about to start negotiations.

The Convener: So, you do not yet have those figures.

Paul Grice: More significantly, we have the grading, structure and efficiency review and the review of members' allowances, neither of which is likely to provide any clarity about the impact on future years' expenditure until next year. Stewart Gilfillan was right to mention the Executive pay award, but we know pretty much only what was announced, which is a general figure covering three years for all Executive staff. We must now

negotiate with our unions and the corporate body—we have just begun to do that—about how the settlement will be implemented. It will have an impact—that is clear—but we also have the one-off review of our structures and efficiency. That review is, as Robert Brown said, extraordinary and, along with the allowances review, might have quite a significant impact. However, neither of those reviews is likely to produce any clarity until early next year.

The Convener: That is fine. I do not think that members are in any way surprised that allowances have been made for the pay increases and the review; it is just that the £5 million does not appear anywhere, which seems a bit odd. We just wanted that clarified.

Robert Brown: There is a technical issue about the layout and how the figures are shown, which can be corrected readily. You have had the explanation of the situation.

The Convener: That is acceptable. Perhaps we could have revised figures that include the £5 million.

Mr Davidson: We are moving to resource accounting. In future, there will be an obligation on the SPCB to deliver accounts on that basis, which means that everything will be included and costed, so that there will be absolute clarity and the figures will fit in with the rest of the budget process. Has the SPCB got round to considering how it will deal with that?

Stewart Gilfillan: We are fully geared up for resource accounting and budgeting. In some respects, we are ahead of the Executive, in that we have been doing accruals-based and resource accounts this year.

Dr Richard Simpson (Ochil) (Lab): Just to clarify, when will we be presented with RAB figures? When will they be introduced?

Stewart Gilfillan: When the accounts for the past financial year are published next month, there will be an appropriation account, which is cash-based, and a fully commercial accruals account.

Dr Simpson: When will budgets move to an RAB basis?

Stewart Gilfillan: I do not think that next year's budget is on a formal resource accounting basis. That applies to the budget for the following year, when the Executive will introduce resource accounting fully.

Dr Simpson: I would like us to ask for clarification of that later.

Mr Macintosh: As I understand it, the £5 million would be included in the level III figures table under current expenditure. Are you saying that under "Planned Contingencies" there should be

another heading of "Extraordinary Contingencies" with a figure of £5 million attached? That would bring the total current expenditure to £46 million and the overall total for 2001-02 to £105 million.

Stewart Gilfillan: That is right.

The Convener: Do members have any further questions?

Mr Macintosh: I have a question, but not about this issue.

The Convener: So have I. Are there any more questions on this specific issue?

Members: No.

The Convener: Ken, you may proceed with your question.

Mr Macintosh: My question relates to the Holyrood project. I have had discussions with Paul Grice and the progress group, but I would like you to update us on the implementation of the Auditor General's eight recommendations. The SPCB accepted all those points, but I want to know what progress has been made on implementing them.

Paul Grice: I am very happy to submit the evidence that I have submitted to the Audit Committee, if members would find that helpful. That runs through the Auditor General's recommendations, which are etched in my mind.

As Ken Macintosh said, all the recommendations have been accepted and have been, or are being, implemented. As I said to the Audit Committee in defence of the project team, we feel that most of the things that have been suggested would have been done in any event, but the report provides us with an extremely helpful checklist.

Is the committee happy with that general point, or would you like me to go through the recommendations one by one?

The Convener: That would be beyond the remit of today's meeting.

Paul Grice: I sent a note to the Audit Committee that contained a table with recommendations on one side and a short commentary on the other. That indicated that recommendations had been accepted, had been accepted and implemented, or had been accepted and were about to be implemented.

The Convener: It would be sufficient for the clerk to circulate that paper to members of this committee.

I have a specific question about the £195 million total cost of the Holyrood project. On 3 October, when you gave evidence to the Audit Committee, you said:

"the Holyrood progress group is clear that £195 million is

a cash target. Furthermore, the group is clear that, if the project is brought in at that price, that will be less in real terms than £195 million.”—[*Official Report, Audit Committee*, 3 October 2000; c 411.]

Following the debate in April this year, I understood that £195 million was a cash limit, rather than a target. I also do not understand the comment that

“if the project is brought in at that price, that will be less in real terms than £195 million.”

Could you clarify those points?

Robert Brown: Your question relates to inflation. Most accounting builds in additional costs to take inflation into account. As the Spencely report made clear, that was not the case with the figure of £195 million. At the moment, the progress group is receiving tenders for the different stages of the project. As those tenders come in, the final cost of the project will become clearer; Ken Macintosh touched on that earlier.

In real terms, the £195 million that was approved in April is less than the total for all the budgets over the period of the project, if the effect of inflation on those is taken into account. That is the point that Paul Grice was making. We accept that the cash limit is the objective to be met. Until all the tenders have been received, no one can say with total certainty what the end result will be. However, it is fair to say that the final figure of £195 million will be lower in real terms than the figure that was approved by the Parliament.

The Convener: I think that I understand what you are saying. However, the figure of £195 million is still a limit. You are saying that it could be less, but it will not be more.

Robert Brown: Yes.

Mr Macintosh: I have another point about recommendation (h), on the review of governance. Can you give us a specific update on that point, which is part of a wider issue about publication of minutes and so on?

Paul Grice: I presented a report to the corporate body at the end of August or the beginning of September. The report outlined a framework for reviewing governance across a wide range of issues including freedom of information, which I know Robert Brown is particularly interested in. A year on, we felt that it was time to take stock of how the corporate body manages its affairs. The publication of minutes was certainly covered in that report, but we were considering all aspects of the corporate body's affairs. I would like input and advice from the Auditor General about that, as he has raised that point.

The corporate body agreed to the paper. Over the next six months or so, we will be reviewing systematically all our procedures to see whether

they are appropriate or whether they could be improved upon in the light of experience. As I said, the publication of minutes, agendas and other papers will certainly be included in that review.

In the wider context of freedom of information, the corporate body has stated clearly that it wants to adopt the spirit of freedom of information before it is required to do so under legislation. It will keep a close eye on the bill that the Executive will publish in due course. That explains the context of the review, which I expect to be completed by next spring.

Mr Macintosh: By next spring?

Paul Grice: There is a lot to do, including reviewing the corporate body's role in corporate governance and considering the role of the senior management team and directors. The corporate body, quite rightly, took the view that that should be done comprehensively and systematically, rather than diving in and changing one specific aspect. As Robert Brown said, it is still early in the life of the Parliament, and the corporate body's principal function is to ensure that the Parliament can do its job. The corporate body therefore felt that a fairly comprehensive review was appropriate, but it takes time to do that thoroughly. We want to learn from other organisations and take external advice. We have begun that process but, realistically, it will be six months before it is completed.

Robert Brown: That issue is linked to how records are kept and how accessible they are to requests for public information. That is quite a complex operation on its own, which is also being considered in tandem with the review.

Mr Davidson: Going back to an earlier point, there seems to be an issue of clarity. Could we have a definition from those who represent the corporate body of their understanding of the cash limit of £195 million, which everyone in the Parliament assumed was the cash limit at the time of delivery. Is not that the view of the corporate body?

Paul Grice: I have discussed this with the progress group and the corporate body, both of which regard that figure as a target that they are aiming at. The matter needs to be set in the context of Ken Macintosh's report, which commends and explains the reporting and monitoring process that the progress group is now undertaking. The progress group has said that it is aiming for that target and I think that that is the best that we could expect it to sign up to. It has also said that, if there is any evidence that the total cost of the project, allowing for contingencies, will not be met within the £195 million limit, it will approach the corporate body and then, if necessary, the Parliament at the earliest

opportunity, seeking further cover. The progress group has also said that it regards the £195 million figure as an extremely serious target; it is what the group is aiming for and what the cost plan indicates.

As the Auditor General and Ken Macintosh flagged up, uncertainty remains in any major building project. Anyone who came before a committee and gave an absolute guarantee would not be believable. The progress group has a cost plan and a monitoring process in place to back up that target. If there are indications that the target cannot be met, the progress group will come to the corporate body, to this committee and to the Parliament to seek additional funds. The alternative is to look for savings, which is the balance that one always has to strike. That is the purpose of the Holyrood progress group and the corporate body. I hope that that explanation has been helpful.

The Convener: It has been helpful. Thank you.

George Lyon: I have one or two questions about Robert Black's recommendation (e), which concerns the management structure. This point is also linked to the issue of governance, and—

The Convener: I am sorry, George, but I will have to stop you there. That question is not appropriate to the current meeting—we are considering the budget, not the management structure.

George Lyon: Okay.

The Convener: We have heard that Paul Grice's report to the Audit Committee will be made available to us. I am anxious that we do not stray too wide. We are dealing specifically with the SPCB budget.

Mr Macintosh: I have a brief question on end-year flexibility. There is slight unease about the amount of contingency. What would happen under the normal rules? New money comes not from the Scottish Executive budget, but from the consolidated fund. Does the run-over go back to the Treasury or the Executive and does that work on a 75 per cent to 25 per cent basis? What has been negotiated?

Stewart Gilfillan: The new regime means that the SPCB will keep that money. We offered to give it back, because we know that we do not need it in the current year. However, to enable us to become more self-sufficient, it was agreed with the Executive that we should keep it. We are not caught up in any top-slicing—we keep 100 per cent.

Robert Brown: It is not stashed away anywhere; we simply do not draw it down for the period.

The Convener: I am glad that it is not lying in a cupboard somewhere.

Thank you, gentlemen. That will form part of our stage 2 report on the budget process. I propose that we adjourn for a few minutes before moving on to item 4.

11:01

Meeting adjourned.

11:07

On resuming—

Budget Process 2001-02

The Convener: The fourth item on the agenda is consideration of the budget process 2001-02. Members have received a report from the clerks containing information about the visit to Aberdeen, which has now been confirmed for Monday 20 November, and an update from the reporter groups. I do not think that the clerks have anything to add to the report. In due course, members will be offered options for travel and accommodation arrangements; it will be up to individual members to decide whether they want to travel on Sunday or Monday morning.

I stress that there will be a morning session, which all members should attend; I do not want members saying that they will come for only the afternoon session, when we will take evidence from the Minister for Finance. Members should attend both sessions. Indeed, we should aim to maximise the attendance at the meeting, as this is the committee's first visit furth of Edinburgh and the first time that a Scottish Executive minister will give evidence to a parliamentary committee outwith Edinburgh. Do members have comments on any aspects of the report?

Elaine Thomson (Aberdeen North) (Lab): This is an important occasion; the meeting will also be the first time that a full parliamentary committee has met in Aberdeen and I know that the city is looking forward to seeing everyone.

I should mention that it is considerably easier to travel from Edinburgh to Aberdeen than from Aberdeen to Edinburgh, and it is possible to arrive in Aberdeen first thing in the morning.

The Convener: That is not a bid to meet permanently in Aberdeen, is it?

Elaine Thomson: Not at all, convener.

Mr Ingram: I assume that it was the outgoing Minister for Finance who agreed to give evidence to the committee.

The Convener: It was indeed Jack McConnell who did so, but it is reasonable to assume that the new Minister for Finance and Local Government, Angus MacKay, will take over the Minister for Finance's diary. We had to wait some time for space to be cleared in the minister's diary for a meeting with the committee, so it would be an understatement to say that it would be a severe disappointment if that appointment were not respected—I am sure that it will be.

Mr Davidson: I feel a summons coming on.

The Convener: I have been reminded by the clerk that we should address the question of the information that we have to examine stage 2 of the current process. We had understood that level III figures would be available, but that is not the case. Members will have noticed that the two spending announcements that were made before the October recess on justice and on transport and the environment were at level II. It seems that we will not receive level III figures. The committee has to consider how we should proceed. If we accept that we do not have level III figures because this is the first full year of the process and the Executive departments are not fully up to speed, we might be being too magnanimous. Although there has been a comprehensive spending review, it was announced as long ago as the first or second week of July. If we cannot have level III figures for stage 2 consideration in a CSR year, we will not have such figures every second year. I hope that the committee will agree that that is not satisfactory.

We have to consider what we will do about getting level III information. It seems that we cannot get it this year because the necessary work has not, or could not, be done at departmental level. Do we want to make it clear that it is our definite expectation that level III figures will be available for stage 2 of the process, as we had understood that they would be, and that steps will be taken to ensure that they are?

Mr Davidson: What progress have you made with the Executive over the past few months, convener? The time in which the committees can do their work and submit a report to us has been squashed into about a week. That begins to raise the question whether the budget process as it has evolved will be a feasible operation, allowing people enough time to scrutinise everything, take evidence if necessary and have proper debate. The committee accepted that there were difficulties in the first year but, if the problem is on-going, we ought to find out whether the Executive is comfortable with the process. If the Executive cannot meet the demands of the budget process, we will need to take advice from the financial issues advisory group or a similar body on what we should do in future. Will we need to opt for a simplified version of the budget process?

The Convener: I take on board the points that you make. We cannot accept that the current timetable cannot be met. The budget process cannot be stretched, as by definition it extends over a year. We have a review under way, and we can examine the matter again after the reporter groups have completed their consideration. The work has to be done at departmental level. We should get the level II figures from the finance department and the individual departments should be told to provide us with level III information. The

departments need to carry out forward planning to enable us to have those figures. If that means that the departments' timetables are a bit tight in a CSR year, that is fine, as they have room for movement—we have a year and no more in which to deal with the budget process.

Mr Macintosh: I echo David Davidson's concern. It is worrying for us all that what happened last year could, for different reasons, happen again this year. The onus is on us to stipulate that we would be extremely concerned if we did not receive level III figures from the Executive.

In many ways, the Finance Committee has to be a driving force. I am aware of the difficulty that the Executive faces; I am also aware of the fact that committees are finding it extremely difficult to find the time to consider the budget process. However, somebody must drive this along, and the Finance Committee is the only body that can do that.

If we allow two years to pass, with deadlines—such as the SPCB's, the Executive's and the committees'—slipping, the process will fail fundamentally. We must address this matter now and alert the Executive and our colleagues to our worries, perhaps through the conveners liaison group or by writing to the other committees.

11:15

The Convener: Fine. I am happy to consider that. It seems that we need action on a departmental level. That means dealing with the committees, which have the right to ask for information. Some of the committees have said that they have not received sufficient information to do the job; others have said that they do not have sufficient time to do the job. Those are distinct issues. Committees must learn to schedule stages 1 and 2 of the budget process in their programme for the year. The Finance Committee should also ask the First Minister to ensure that the various departments come up with level III information for future years.

I agree with Ken Macintosh's suggestion, although I think that, rather than putting the matter on the CLG's agenda, I should write to the conveners of the relevant committees, asking them to highlight their need to receive the information in future years.

Mr Davidson: Will you also raise the general issue with the Executive?

The Convener: Yes. I shall write to the First Minister saying that it is the responsibility of the Scottish Executive to provide that information and that it is incumbent on him to ensure that his ministers tell the various departments that they must provide the information.

Rhoda Grant (Highlands and Islands) (Lab):

My understanding is that the problem has arisen because money that is going into the comprehensive spending review has not yet been allocated at level III. One assumes that money has been allocated, because the Executive needs to know where money is going. Could we be provided with at least draft level III figures, which would include money that had already been allocated and an amount of unallocated funding that we could follow through the process? Getting nothing at all to work on makes our task difficult.

The Convener: The subject committees have to report to us by 10 November—the end of next week. Even if the figures that you suggest could be made available—and I do not know whether that is possible—the committees would not have received them in sufficient time to consider them. We must ensure that this problem does not arise again; our review will undoubtedly contain some pretty strong words on the matter.

I shall take the action that has been suggested. I shall write to the First Minister and committee conveners, alerting them to the problems and saying that we expect something to be done about them in future.

Salmon Conservation (Scotland) Bill

The Convener: The next item is the Salmon Conservation (Scotland) Bill. We are required to report on whether a financial resolution is needed. Having looked at the bill, I am not sure that such a resolution is required, but I do not think that we are allowed to say that.

Elaine Thomson: Previously, we discussed whether the relevant committee would consider the financial memorandum. Are we still awaiting something to happen in terms of standing orders before that can take place?

The Convener: Yes. The working group is still considering the issue, but we are required to take responsibility for this. Page 4 of the explanatory notes contains the briefest financial memorandum that we have received to date. I do not think that there is a great deal to be said.

Elaine Thomson: The financial impact on the Scottish Administration and on local authorities is minimal. However, paragraph 23 of the explanatory notes covers the impact on local economies—the point is well made, and it is accurate. Many local economies get a lot of money from salmon fishing—they certainly used to.

Mr Davidson: My mailbag is heavy with correspondence on the effect of the bill on small local businesses. I am perturbed by the wording of paragraph 23, which says:

“The imposition of restrictions on exploitation would have negligible short term impact”.

Some people think that they will virtually need to shut up shop. No one is arguing the points about the number of fish; the concern is about how the system works. However, the restrictions represent real costs to the rural community, which tend to fall on small businesses and the tourism industry. They have a major knock-on effect.

The Convener: Are you suggesting that small businesses could cease trading because of measures in the bill?

Mr Davidson: I have had letters to that effect. I am not saying that that is the overall situation; I have not investigated the bill, which is a matter for members of the Rural Affairs Committee. There is no doubt, however, that there are costs to be borne.

The Convener: Rhoda, as a member of the Rural Affairs Committee, do you have any particular knowledge about this?

Rhoda Grant: We are considering the bill this

afternoon. I think that most of the submissions received by the Rural Affairs Committee support the bill. People are already suffering and loss is being sustained in the local economy because of the lack of fish. We have to act. The effect on rural economies would be worse if we did not act because of a potential knock-on effect.

The Convener: This committee cannot resolve the matter. We simply have to note that there will be a requirement for a financial resolution in relation to the Salmon Conservation (Scotland) Bill.

Item 6 is on our inquiry into resource accounting and budgeting. As already agreed, items 6 and 7 will be held in private.

11:21

Meeting continued in private until 12:05.

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