

From: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
Sent: 11 September 2024 16:56  
To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Subject: RE: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data],

I could do upto 30 mins on the 2nd (have other meetings 10-11 and then 11:30-12, so this time is actually good as it means I can do back-to-back meetings and then knuckle down on desk work the rest of the day).

Best wishes

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Sent: 11 September 2024 12:06  
To: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot  
Subject: RE: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data],

Here are a few times that [REDACTED, s.38(1)(b) Personal data] is available for a brief call at the beginning of October

Wed 2nd between 11.00 -12.00

Thurs 3rd between 10.30 – 12.00

Wed 9th between 10.30 – 12.30 or 13.00 – 14.30

Thurs 10th between 11.30 – 12.30 or between 13.30 – 14.30

Thanks

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Sent: Wednesday, September 11, 2024 11:44 AM  
To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Subject: FW: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data] – please could you propose a time for a 20 minute call with David in early October?

thank you

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]ifs.org.uk>  
Sent: Wednesday, September 11, 2024 11:22 AM  
To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Subject: RE: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data],

Ok thanks. I am busy on other projects/topics between now and the end of September – so I think October is the best time to go for.

Best wishes

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Sent: 10 September 2024 19:00  
To: [REDACTED, s.38(1)(b) Personal data]ifs.org.uk>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot  
Subject: Re: brief call to discuss IFS work on Scottish public finances

Thanks [REDACTED, s.38(1)(b) Personal data] and understood. I think a short conversation could be helpful and will ask [REDACTED, s.38(1)(b) Personal data] to suggest some options over the next few weeks.

Many thanks

[REDACTED, s.38(1)(b) Personal data]

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From: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
Sent: Tuesday, September 10, 2024 4:38:33 PM  
To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Subject: RE: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data],

Thanks for getting in touch. We haven't yet had detailed discussions about proposed work for the 2026 elections – we'll probably decide about this time next year. We do plan to continue with our work on the Scottish Budget and other key issues (both topical and more proactive).

I'm happy to have a chat in October, if there are specific questions or issues you'd want to discuss. But I won't have much in the way of confirmed plans for the election itself (and, I'll need to be cautious there about what I say, given the need to make sure all parties have the same information about what we have planned).

Best wishes

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
Sent: 10 September 2024 16:19  
To: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot  
Subject: brief call to discuss IFS work on Scottish public finances

Hi [REDACTED, s.38(1)(b) Personal data],

Would you have time for a brief call on a different topic? I'm wanting to understand your broader plans for work on the Scottish public finances ahead of the next election set for 2026. Could I set up a brief call to discuss during October?

Many thanks,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>

Sent: Thursday, September 5, 2024 10:41 AM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: Re: Meeting to discuss Scottish Government Fiscal Statement

Thanks. I'm away from 5th to 11th November, so perhaps 4th November is a good time? It would give me time to absorb the UK budget and then put together a skeleton/first draft of the briefing/short report.

best wishes

[REDACTED, s.38(1)(b) Personal data]

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From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: 05 September 2024 08:56

To: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: Meeting to discuss Scottish Government Fiscal Statement

Hi [REDACTED, s.38(1)(b) Personal data],

Yes, that would be really helpful. Lets arrange some time in early November nearer the time.

Thanks,

[REDACTED, s.38(1)(b) Personal data].

From: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>

Sent: Tuesday, September 3, 2024 4:39 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: Re: Meeting to discuss Scottish Government Fiscal Statement

Hi [REDACTED, s.38(1)(b) Personal data],

Thanks for getting in touch, and hope things are well with you.

We've put out an immediate response. It recognises the points made by Ms Robison - funding from Westminster doesn't fully cover inflation and pay pressures, and limited fiscal flexibility. But as is probably unsurprising, it echoes comments made by the SFC and FoAI on how past decisions on pay and social security have contributed to the scale of the squeeze on the Budget.

<https://ifs.org.uk/articles/immediate-response-scottish-finance-ministers-announcement-year-spending-cuts>

We will be planning a post-UK budget, pre-Scottish Budget comment/short report in late October, ready for publication in mid-to-late November. Perhaps it would be useful to meet at that stage?

best wishes

[REDACTED, s.38(1)(b) Personal data]

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From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: 03 September 2024 15:56

To: [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: Meeting to discuss Scottish Government Fiscal Statement

Hi [REDACTED, s.38(1)(b) Personal data],

The Cabinet Secretary for Finance and Local Government, Shona Robison MSP, has made a statement to Parliament today to provide an update on the Scottish Government's fiscal position. This statement outlined the urgent action being taken to address the profound financial pressures we are facing this year and beyond.

In her statement, the Cabinet Secretary announced almost £1 billion of measures to support the 2024-25 Budget, of which £500 million are direct savings.

The full detail of these measures was provided to the Finance and Public Administration Committee by letter: Scottish Government Pre-Budget Fiscal Update: Letter to Finance Committee - gov.scot ([www.gov.scot](http://www.gov.scot))

I am aware that the content of this statement is likely to be of interest to you, and you may be asked to comment on it. We are writing to offer a discussion with you in the following weeks to discuss the statement and its content, if you feel this is required.

If you are interested, please advise of your availability.

I look forward to hearing from you.

Kind regards,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot> On Behalf Of [REDACTED, s.38(1)(b) Personal data]

Sent: 30 September 2024 09:18

To: [REDACTED, s.38(1)(b) Personal data]gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]gov.scot>; [REDACTED, s.38(1)(b) Personal data]gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: ET schedule: October - December 2024

Directors, for info,

Content with the timings for the key business event, budget?

[REDACTED, s.38(1)(b) Personal data], you'll see indication of next People/Talent based, ET meeting.

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Friday, September 27, 2024 12:49 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]Gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: ET schedule: October - December 2024

Good afternoon ET,

Please see below meeting schedule for October – December. As ever, this will be subject to change but you will note below that we have changed approach to try and

minimise this. Monday meetings are not set out here but will continue to be online only, at 0930, with no set agenda. I want to highlight to you:

- Check-in has been reduced to 15 minutes on Tuesday and Thursday (Monday remains at 30 minutes). It would be very helpful if DGs could give advance notice of any hot topics they wish to raise via ETSGO so we can add to Chair brief for the meeting.
- We have applied an assumption that an ET session is c. 60 minutes maximum. This allows ET to take four items per week which we need given weight of business. Please share this with your SMTs and reinforce when working with colleagues in preparation for ET.
- Papers for ET should be with ETSGO by the agreed deadlines to allow ET members to read them in advance. Leads should plan to spend no longer than 5 minutes to set out their asks of ET, taking all papers and slides as read.
- We have retained ET modes – and the refreshed Terms of Reference for these are with Corporate Board just now, to be circulated as soon as possible – but weight of business means we have built in flex on which days we are using so you will note e.g. Delivery ET may happen on a Tuesday, or People ET on a Thursday. ETSGO will ensure that modes are marked in diary holds. ET is reminded that different modes mean different attendees so please check the schedule, or check with ETSGO, for the mode of the meeting.
- For Delivery mode we will commission in partnership with SDD colleagues, based on the dashboard and on the discussion at / preparation for Cabinet / ET Delivery meetings. This means some Delivery sessions below are marked TBC.
- In People mode we are testing this quarter sessions led by colleagues in different portfolios and supported by People Directorate in their second line function, in order to support collective leadership of people issues.
- As noted above, we will have to flex this plan in response to matters arising but we have tried to manage the programming to minimise disruption. To support clear, consistent communications on changes we will not reissue a full Oct – Dec look ahead after today – we will use the look ahead section on every meeting agenda to flag changes, highlighting in emails that changes have been made.

We have moved Corporate Board permanently to Monday PM to maximise time available for ET meetings. Please let me know if helpful to cover in brief at ET check-in on 30 September, and I will cover at ETSGO / OOET divisional call on 2 October as well.

With thanks,

[REDACTED, s.38(1)(b) Personal data]

**ET Forward Plan: October – December 2024**



**Strategic  
People  
Delivery**

<b>W/C</b>	<b>Tuesday</b> Items 65 mins and 70 mins following 15 min check in	<b>Thursday</b> Items 50 mins and 55 mins following 15 min check in
30-Sep	<b>01-Oct</b> 1. Check in (15 mins) 2. TOC / SG workforce matters 3. Leadership for Delivery	<b>03-Oct</b> 1. Check in (15 mins) - Budget fortnightly verbal update ahead of 8th Oct cabinet paper on Portfolio Savings 2. Delivery dashboard inc. any immediate changes post C/ET, then focus on commitments where local government is key delivery partner (building on first C/ET feedback)
07-Oct	<b>08-Oct</b> 1. Check in (15 mins) 2. Housing (building on first C/ET feedback)	<b>10-Oct</b> 1. Check in (15 mins) 2. Legislative Programme
14-Oct	<b>15-Oct</b> 1. Check in (15 mins) 2. HSC / Economy on managing change 3. PBSU on sponsorship as a capability / culture issue	<b>17-Oct</b> 1. Check in (15 mins) 2. Delayed Discharges 3. Deep dive on collaborative work between Health and Economy portfolios to consider how to support innovation in population health
21-Oct	<b>22-Oct</b> 1. Check in (15 mins) 2. Findings from census and impact on policy development 3. Public sector assets	<b>24-Oct</b> 1. Check in (15 mins) 2. Whole Family approach
28-Oct	<b>29-Oct</b> 1. Check in (15 mins) 2. Impact assessments and statutory duties 3. Public body benchmarking	<b>31-Oct</b> 1. Check in (15 mins) 2. Update following UKG Budget 3. Investment Strategy (per focus at C/ET)

04-Nov	<b>05-Nov</b> 1. Check in (15 mins) 2. Session following Head of Policy team engagement with FM 3. Strategic Design mode - SG Vision	<b>07-Nov</b> 1. Check in (15 mins) 2. Major Projects 3. Budget Allocations (ahead of 19th November cabinet paper)
11-Nov	<b>12-Nov</b> 1. Check in (15 mins) 2. Director Deep Dive Mid year with Talent, leadership and learning No additional Items	<b>14-Nov</b> 1. Check in (15 mins) 2. Delivery ET – tbc based on dashboard update in October
18-Nov	<b>19-Nov</b> 1. Check in (15 mins) 2. Institute Fiscal Studies (IFS) to feedback on productivity work, particularly regarding Health 3. Scottish Budget Update (ahead of 26 November Cabinet paper)	<b>21-Nov</b> 1. Check in (15 mins) 2. Preparation for ET/Cabinet discussion No additional items
25-Nov	<b>26-Nov</b> 1. Check in (15 mins) 2. COSLA Engagement (14.00-15.30) 3. Debrief ET/Cabinet discussion	<b>28-Nov</b> 1. Check in (15 mins) 2. Delivery ET – tbc based on dashboard update in October, possibly Prisons
02-Dec	<b>03-Dec</b> 1. Check in (15 mins) 2. Covid Inquiries 3. Final Scottish Budget update (ahead of 4 Dec Budget Delivery)	<b>05-Dec</b> 1. Check in (15 mins) 2. Risk Workshop No additional Items
09-Dec	<b>10-Dec</b> 1. Check in (15 mins) 2. Debrief of SG Budget 3. TOC and corporate running costs	<b>12-Dec</b> 1. Check in (15 mins) 2. Delivery Dashboard (inc. NXDs & delivery partners) No additional Items
16-Dec	<b>17-Dec</b> 1. Check in (15 mins) 2. Internal Deployment 3. Professions	<b>19-Dec</b> 1. Check in (15 mins) 2. National Performance Framework update
23-Dec	<b>Cancelled</b>	<b>Cancelled</b>







[REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: For Cab Sec clearance - Sun media query on comments by Institute of Fiscal Studies

For Cab Sec Finance Clearance

Good afternoon Ms Robison/PO,

Grateful for clearance of lines for the Scottish Sun regarding comments made by the Institute of Fiscal Studies regarding spending.

The following lines - agreed with SpAds and officials – total one paragraph to reflect the usual space given us by the Sun.

Kind regards

[REDACTED, s.38(1)(b) Personal data]

Lines

A Scottish Government spokesperson said:

“The Scottish Government continues to face the most challenging financial situation since devolution. Difficult choices are having to be made to deliver sustainable finances and we are calling on the UK Government in its Autumn Budget to deliver more funding for public services, infrastructure and measures to eradicate child poverty.”

Query – Scottish Sun – deadline 5pm

Looking for a gov reaction to the below comments from [REDACTED, s.38(1)(b) Personal data] and the political reaction - deadline 5pm today.

[REDACTED, s.38(1)(b) Personal data] at the IFS said: “It’s legitimate for the Scottish Government to prioritise issues like the generosity of benefits but the decision will bake in spending pressures on other devolved areas unless additional income is found.

“Because spending is starting from a higher level, these increases in spending will exceed increases in the block grant funding from the UK Government to Scotland, even if Westminster increases their benefits in line with inflation as well.

“This means the amount of general funding needing to be used for benefits spending will grow over time.

“This is a similar situation to public sector pay – with a bigger public sector workforce and higher baseline salaries meaning that further increases cost more in Scotland compared to the funding received from increases in England via the Barnett formula.”

Scottish Tory social security spokeswoman [REDACTED, s.38(1)(b) Personal data] said: "By allocating an ever-rising share of the budget to benefits and public pay, the SNP is putting increasing strain on key services such as schools, hospitals and local government.

"Nowhere near enough revenue is coming in to pay for this additional spending which, in turn, is leading to slower economic growth in Scotland compared to the rest of the UK."

Scottish Lib Dem MSP, [REDACTED, s.38(1)(b) Personal data], said: "These are the hard choices that all governments must take and they must live with the consequences for budgets for other important priorities.

"Ultimately, the SNP's failure to grow the economy in the last few years means that spending pressures are even more severe.

"This is on top of the serious failure to control spending on the new ferries and selling off the seabed cheaply."

[REDACTED, s.38(1)(b) Personal data]









Personal data@gov.scot>; [REDACTED, s.38(1)(b) Personal data@gov.scot>;  
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Personal data@gov.scot>; [REDACTED, s.38(1)(b) Personal data@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data@gov.scot>; [REDACTED, s.38(1)(b)  
Personal data@gov.scot>; [REDACTED, s.38(1)(b) Personal data@gov.scot>;  
[REDACTED, s.38(1)(b) Personal data@gov.scot>

Subject: RE: For policy views - Sun media query on comments by Institute of Fiscal  
Studies

Thank you [REDACTED, s.38(1)(b) Personal data]. Grateful for views as soon as  
possible please.

Kind regards

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data@gov.scot>

Sent: Thursday, October 10, 2024 12:27 PM

To: [REDACTED, s.38(1)(b) Personal data@gov.scot>; [REDACTED, s.38(1)(b)  
Personal data@gov.scot>; [REDACTED, s.38(1)(b) Personal data@gov.scot>;  
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Cc: [REDACTED, s.38(1)(b) Personal data@gov.scot>; [REDACTED, s.38(1)(b)  
Personal data@gov.scot>; [REDACTED, s.38(1)(b) Personal data@gov.scot>;  
[REDACTED, s.38(1)(b) Personal data@gov.scot>

Subject: RE: For policy views - Sun media query on comments by Institute of Fiscal  
Studies

Expanding to include public spending leads

From: [REDACTED, s.38(1)(b) Personal data@gov.scot>



[REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: For policy views - Sun media query on comments by Institute of Fiscal Studies

Good afternoon all,

We've been approached by the Scottish Sun to respond to comments made by the Institute of Fiscal Studies regarding spending. Full details below.

Suggested lines enclosed – grateful for views by 1.45pm if possible.

Kind regards

[REDACTED, s.38(1)(b) Personal data]

Suggested lines

A Scottish Government spokesperson said:

“Scotland has the most progressive income tax system in the UK, protecting those who earn less and asking those who earn more to contribute more. This additional income of around £1.5 billion helps support a more comprehensive set of services in Scotland compared to the rest of the UK, including free prescriptions and free university tuition.

“The Scottish Government will continue to support vital public service workers who deserve the fairest possible affordable pay.

“It is vital the Chancellor uses her upcoming Budget to invest in public services and deliver growth and future prosperity.”

Query – Scottish Sun – deadline 5pm

Looking for a gov reaction to the below comments from [REDACTED, s.38(1)(b) Personal data] and the political reaction - deadline 5pm today.

[REDACTED, s.38(1)(b) Personal data] at the IFS said: “It’s legitimate for the Scottish Government to prioritise issues like the generosity of benefits but the decision will bake in spending pressures on other devolved areas unless additional income is found.

“Because spending is starting from a higher level, these increases in spending will exceed increases in the block grant funding from the UK Government to Scotland, even if Westminster increases their benefits in line with inflation as well.

“This means the amount of general funding needing to be used for benefits spending will grow over time.

“This is a similar situation to public sector pay – with a bigger public sector workforce and higher baseline salaries meaning that further increases cost more in Scotland

compared to the funding received from increases in England via the Barnett formula.”

Scottish Tory social security spokeswoman [REDACTED, s.38(1)(b) Personal data] said: “By allocating an ever-rising share of the budget to benefits and public pay, the SNP is putting increasing strain on key services such as schools, hospitals and local government.

“Nowhere near enough revenue is coming in to pay for this additional spending which, in turn, is leading to slower economic growth in Scotland compared to the rest of the UK.”

Scottish Lib Dem MSP, [REDACTED, s.38(1)(b) Personal data], said: “These are the hard choices that all governments must take and they must live with the consequences for budgets for other important priorities.

“Ultimately, the SNP’s failure to grow the economy in the last few years means that spending pressures are even more severe.

“This is on top of the serious failure to control spending on the new ferries and selling off the seabed cheaply.”

[REDACTED, s.38(1)(b) Personal data]



Personal data]@gov.scot>;[REDACTED, s.38(1)(b) Personal data]@gov.scot>;  
[REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b)  
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[REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b)  
Personal data]@gov.scot>

Subject: For SpAds view - Sun media query on comments by Institute of Fiscal Studies

Good afternoon SpAds,

Grateful for views on a response to a query from the Scottish Sun responding to comments made by the Institute of Fiscal Studies regarding spending.

The following lines - agreed with officials – total one paragraph to reflect the usual space given us by the Sun.

Kind regards

[REDACTED, s.38(1)(b) Personal data]

Lines

A Scottish Government spokesperson said:

“The Scottish Government continues to face the most challenging financial situation since devolution. Difficult choices are having to be made to deliver sustainable finances and we are calling on the UK Government in its Autumn Budget to deliver more funding for public services, infrastructure and measures to eradicate child poverty.”

Query – Scottish Sun – deadline 5pm

Looking for a gov reaction to the below comments from [REDACTED, s.38(1)(b) Personal data] and the political reaction - deadline 5pm today.

[REDACTED, s.38(1)(b) Personal data] at the IFS said: “It’s legitimate for the Scottish Government to prioritise issues like the generosity of benefits but the decision will bake in spending pressures on other devolved areas unless additional income is found.

“Because spending is starting from a higher level, these increases in spending will exceed increases in the block grant funding from the UK Government to Scotland, even if Westminster increases their benefits in line with inflation as well.

“This means the amount of general funding needing to be used for benefits spending will grow over time.



“This is a similar situation to public sector pay – with a bigger public sector workforce and higher baseline salaries meaning that further increases cost more in Scotland compared to the funding received from increases in England via the Barnett formula.”

Scottish Tory social security spokeswoman [REDACTED, s.38(1)(b) Personal data] said: “By allocating an ever-rising share of the budget to benefits and public pay, the SNP is putting increasing strain on key services such as schools, hospitals and local government.

“Nowhere near enough revenue is coming in to pay for this additional spending which, in turn, is leading to slower economic growth in Scotland compared to the rest of the UK.”

Scottish Lib Dem MSP, [REDACTED, s.38(1)(b) Personal data], said: “These are the hard choices that all governments must take and they must live with the consequences for budgets for other important priorities.

“Ultimately, the SNP’s failure to grow the economy in the last few years means that spending pressures are even more severe.

“This is on top of the serious failure to control spending on the new ferries and selling off the seabed cheaply.”

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: 06 August 2024 18:35

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FW: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

I'd really appreciate if you could help push this and message [REDACTED, s.38(1)(b) Personal data] to see if this can be assigned to [REDACTED, s.38(1)(b) Personal data]'s team. I'm really stretched and don't believe this is my lead (esp now given [REDACTED, s.38(1)(b) Personal data]'s points), and have already spent time going back and forth with teams and FOI unit on it.

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, August 6, 2024 3:20 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data]

[REDACTED, s.38(1)(b) Personal data] passed this on to me. [REDACTED, s.38(1)(b) Personal data] and I checked, and we did not provide any briefing on this for the FM ahead of the Sunday Show on 30 June.

In fact none of the manifesto analysis or monitoring work we did went to ministers. Similarly the manifesto analysis that was being done centrally (by [REDACTED, s.38(1)(b) Personal data]'s team) did not go to ministers.

I think you are probably right to think that the FM was referring to the IFS election manifesto analysis, which was I think reported in the news at the time. As you say, it is likely would have had SNP briefing as this was during the general election campaign.

Thanks

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, August 6, 2024 1:34 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FW: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Including [REDACTED, s.38(1)(b) Personal data] too. Grateful if you can let me know if we put anything together on this. I suspect not, but let me know.

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, August 6, 2024 1:29 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FW: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, August 6, 2024 1:05 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

[REDACTED, s.38(1)(b) Personal data]

Could you get back to me today on this one? FOI team are chasing and I don't want to end up leading by default.

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Monday, August 5, 2024 4:34 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FW: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Importance: High

All

I am trying to find a home for an FOI, whilst also seeking some advice from the FOI unit (you will see the exchange below which I am including for ease!). From discussion with OCEA, we think the report being referred to is the IFS manifesto analysis. The next step is then to assign to whoever would have led on this work – which I think in this case would be your side? Am aware that this would not have been provided to the FM in the pre-election period but any analysis I think would be held by you guys. Can you let me know what you think please as the time is ticking on the clock and the FOI team need to assign out?

Many thanks in advance

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]

Sent: Monday, August 5, 2024 4:19 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Importance: High

Hi [REDACTED, s.38(1)(b) Personal data],

As previously mentioned we need to first of all find out if SG provided any input to the IFS publication and was it discussed internally, this will be identified once you carry your searches.

The requester appears to be asking for the exact citation, it's no problem sharing it with them if we hold it.

If don't hold anything on this publication, because it was a party matter then we should issue out a section 17 response information not held and signpost to parliament.

The Civil Service code is not in scope of this request, the request is asking about the IFS citation.

We need to start off by gathering what information we hold.

Thank you,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Monday, August 5, 2024 2:58 PM

To: [REDACTED, s.38(1)(b) Personal data]gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data]

Thank you for getting back to me. We think the requester is asking about an IFS report on Labour manifesto analysis, extract and link below. I understand that we

need to identify a lead and then the information, but I am wondering what we do in the circumstances that we would not have briefed the FM on this particular report as it is very firmly in the pre-election period and relating to the details of another parties campaign. The SNP will have briefed on this. As part of any answer, I suspect we would have to include a standard/agreed line on the Civil Service code during the pre-election period?

Thanks again

[REDACTED, s.38(1)(b) Personal data]

Debt is at its highest level in more than 60 years. Taxes are at near enough the highest ever level seen in the UK. They have risen more over this parliament than over any other since the second world war. Spending has also risen: the fourth largest increase per year in public spending as a share of national income, and biggest under a Conservative government.

Yet public services are visibly struggling. Despite these high tax levels, spending on many public services will likely need to be cut over the next five years if government debt is not to ratchet ever upwards or unless taxes are increased further.

General Election 2024: IFS manifesto analysis | Institute for Fiscal Studies

From: [REDACTED, s.38(1)(b) Personal data]

Sent: Monday, August 5, 2024 2:47 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Importance: High

Hi [REDACTED, s.38(1)(b) Personal data],

Thank you for getting in touch.

It would be helpful to have sight of the information to which you refer in order to be able to provide specific advice. All advice is given on a case by case basis. Without this I can only provide general advice.

The request is asking for:

“FOI request:

Appearing on the BBC Sunday Show on 30th June 2024, the First Minister, John Swinney, said this:

“The point I’m making is that if the UK Government doesn’t change its stance on tax, Scotland is going to get its budget cut. Now let me just say that again. If the UK Government doesn’t change its stance on tax, we’ll get our budget cut. The IFS have just validated that line of argument.”

The information I am seeking is precisely which IFS publication John Swinney was referencing when he said the IFS had "validated" his line of argument. As well as the publication he was referencing, please also provide the exact citation which validates his argument, bearing in mind that the First Minister was talking about the Scottish Government's total budget, not any particular category within that budget.”

As per any other request we will be required to treat this case as normal, you should review on a line by line basis and identify what is being asked for.

You should start off by allocating this case as it’s for your area, in which you should then carry out your searches to identify what information you hold and don’t hold. We can’t respond to cases based upon assumptions but rather facts, once you identify the information held you will be able to analyse what you hold and do not hold and you should base your answer on this.

I hope this information is helpful,

Many thanks,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Monday, August 5, 2024 2:33 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data]

I messaged the FOI unit on Friday on this. Query as enclosed.

Could someone possibly come back to me on this?

Many thanks

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Monday, August 5, 2024 2:05 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data],

Just checking in on this one as it's currently unallocated and has 16 days left until the response deadline.

Did you have any success finding who would be best to lead with this?

Many thanks,

[REDACTED, s.38(1)(b) Personal data].



From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Thursday, August 1, 2024 5:10 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data]

I am doing some digging to find who is the best lead – its not something my team has briefed on but I'm asking some colleagues.

Many thanks

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Thursday, August 1, 2024 4:19 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data],

Apologies for chasing but this FOI request remains unallocated and has 17 days left until the final response deadline.

Would you be able to allocate this case by COP tomorrow (02/08/24)?

Many thanks,

[REDACTED, s.38(1)(b) Personal data].

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, July 30, 2024 2:53 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>; [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: RE: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Hi [REDACTED, s.38(1)(b) Personal data],

This FOI is about budget impacts rather than tax policy so I am copying in [REDACTED, s.38(1)(b) Personal data] as it may be more suited to [REDACTED, s.38(1)(b) Personal data]'s division.

[REDACTED, s.38(1)(b) Personal data] can you confirm?

Many thanks,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, July 30, 2024 1:45 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Cc: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: TRIAGE - FOI - Which IFS publication Mr. Swinney referenced on the BBC Sunday Show (30/06/24) - 202400424492

Good afternoon,

Please review this email IN FULL as handling instructions have recently changed.

It looks like this FOI request may be in relation to your policy area. Please confirm this sits with you or advise us immediately if it does not; suggesting business areas that are better suited.

Please note the following:

#### UK and Scottish Covid-19 Inquiry Restriction Order

Both the UK and Scottish Covid-19 Inquiries have issued a restriction order which affect information that can be released by the Scottish Government. This may directly affect the handling of this request. The UK restriction order can be viewed [here](#) and the Scottish restriction order can be viewed [here](#).

These restriction orders must be considered when responding to every request for information.

Prior to releasing any information, please consider whether the information requested has been shared with either the UK or Scottish Covid-19 Inquiries. If so, you must contact CIRDC (Covid Inquiries Response Directorate) for advice as soon as possible. Please contact them by email: [REDACTED, s.38(1)(b) Personal data]@gov.scot

Guidance on undertaking the check and providing the record is now part of the compliance documents.

## Timescale

- The response to this case should issue as soon as possible and no later than the statutory deadline which is 28/08/24.

## Case handler actions

- 'Assign to self' through the 'Case Actions' tab on MiCase: MiCase - View Case 424492
- Send the requester an FOI specific acknowledgement letter, through MiCase.
- Save all correspondence and evidence of how you reached your final decision to the eRDM casefile: 202400424492 - Objective ECM (scotland.gov.uk)
- Complete all relevant documents as your case progresses, consulting the attached casefile checklist for guidance. Remember to complete the mandatory:
  - (i) FOI\_statement\_of\_compliance\_template.docx (sharepoint.com)
  - (ii) FOI\_searches\_template.docx (sharepoint.com) recording details of searches carried out and the results.
- Use the Response Wizard contained in MiCase for ALL letters to the requester.

## Sensitivity

- In FOISA terms we are assessing this case as routine\*. This means it does not require a Ministerial decision in terms of disclosure.

\*The sensitivity assessment can change once full searches have been completed. If after searching you consider that the response requires a Ministerial decision please engage with the FOI Unit.)

- Please ensure that your response is signed-off by officials of appropriate seniority (normally C band or above).

## Helpful guidance

Watch our helpful videos for further information on how to respond to an FOI request: Freedom of Information Unit - Video Guidance | SG Thrive]

Detailed guidance is available at SharePoint Collection.

Requests for legal advice, or requests which reference or incorporate legal advice

Requests for legal advice are subject to certain handling protocols. If you receive a request for or relating to legal advice, contact the relevant lawyers in the Scottish Government Legal Directorate (SGLD) who gave that advice to request a review of whether the material is subject to legal professional privilege (LPP). Your normal SGLD contact can help in identifying any legal advice in scope of the request. You must contact the offices of the Law Officers (Lord Advocate and Solicitor General) if the request is for or relates to legal advice from the Law Officers. Please also CC [REDACTED, s.38(1)(b) Personal data]@gov.scot.

If the request is being dealt with under the Environmental Information (Scotland) Regulations 2004 and you have shared legal advice with any external persons, please let the FOI Unit know.

Read our advice here.

Requests which capture information about FFM and DFM

If your FOI/EIR contains information that you think might be personal/of interest to our former FM and/or DFM, please contact the FOIU as soon as possible and we will advise you what to do next or sign-post you to the right person to raise this with.

Many thanks,

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Sent: Tuesday, July 30, 2024 12:26 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FOI - C - TRIAGE - IFS publication John Swinney - MiCase 424492

MiCase - View Case 424492

Good afternoon

Please see the email below, I would be grateful if you would progress or forward to the appropriate person / business area.

Reminder: If this email contains a request for information please remember that the Scottish Government is required to respond to all requests for information including e-mails, within 20 working days of receipt in accordance with the Freedom of Information (Scotland) Act. Please refer to the FOI guidance Dealing with Freedom of Information (FOI) requests. All FOI requests received must be registered on Micase

[REDACTED, s.38(1)(b) Personal data]

From: [REDACTED, s.38(1)(b) Personal data]@outlook.com>

Sent: Monday, July 29, 2024 5:47 PM

To: [REDACTED, s.38(1)(b) Personal data]@gov.scot>

Subject: FOI request

Name and contact details:

[REDACTED, s.38(1)(b) Personal data]

FOI request:

Appearing on the BBC Sunday Show on 30th June 2024, the First Minister, John Swinney, said this:

“The point I’m making is that if the UK Government doesn’t change its stance on tax, Scotland is going to get its budget cut. Now let me just say that again. If the UK Government doesn’t change its stance on tax, we’ll get our budget cut. The IFS have just validated that line of argument.”

The information I am seeking is precisely which IFS publication John Swinney was referencing when he said the IFS had "validated" his line of argument. As well as the publication he was referencing, please also provide the exact citation which validates his argument, bearing in mind that the First Minsiter was talking about the Scottish Government's total budget, not any particular category within that budget.

**From:** [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
**Sent:** 09 September 2024 11:46  
**To:** [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
**Subject:** RE: EHRBAG Chair position

Hi [REDACTED, s.38(1)(b) Personal data],

[REDACTED, s.30(b)(ii) Free and frank exchange of views]

Best wishes

[REDACTED, s.38(1)(b) Personal data]

**From:** [REDACTED, s.38(1)(b) Personal data]@gov.scot>  
**Sent:** Thursday, September 5, 2024 2:07 PM  
**To:** [REDACTED, s.38(1)(b) Personal data]@ifs.org.uk>  
**Subject:** EHRBAG Chair position

Dear [REDACTED, s.38(1)(b) Personal data],

I hope you are well.

I work in the Secretariat team for the Equality and Human Rights Budget Advisory Group (EHRBAG), a group which advises, shapes and informs the Scottish Government's approach to the governance and structure of the budget process. We are recruiting for a new Chair of the EHRBAG, and **would be delighted if you would consider applying for this position.**

This is an exciting opportunity to work with the Scottish Government and its Ministers, national equality and human rights institutions, and other economic organisations to identify ways in which budgetary decisions could be improved to advance human rights and address inequalities.

The job specification can be found here - [Chair of the Equality and Human Rights Budget Advisory Group \(EHRBAG\) in Edinburgh | Careers at Edinburgh \(icims.com\)](#) - and the closing date for applications is **close of play 24 September 2024.**

If you have any questions, or would like to discuss, please don't hesitate to contact us.

Kind regards,

[REDACTED, s.38(1)(b) Personal data]

EHRBAG Secretariat

\*\*\*\*\*

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## Cabinet Secretary Finance and Local Government

[REDACTED, out of scope]

### Context and Issues

1. As the Cabinet Secretary will be aware, significant progress has been made on the Fiscal Framework with Local Government. Nearly £1 billion of funding was baselined in the 2024-25 budget; clear routes to deliver local revenue streams such as the Visitor Levy and Cruise Ship Levy have been established; and more frequent and meaningful budget engagement has been established.
2. However, during 2023, COSLA Leaders mandated COSLA officers to 'explore options for the operation of a rules-based framework'. [REDACTED, out of scope]
3. Further, we believe there is merit in inviting stakeholders such as the [REDACTED, out of scope] and Institute of Fiscal Studies (IFS) to offer views on the arrangements, both ahead of 1 April 2025 and after 31 March 2026. [REDACTED, out of scope]
4. However, subject to the views of Ministers, we would propose respected external stakeholders such as the [REDACTED, out of scope] and IFS be invited to offer advance views on [REDACTED, s.30(b)(i) Free and frank provision of advice] and also to assist with any evaluation of the operation. [REDACTED, out of scope]

**From:** [REDACTED]  
**Sent:** 23 July 2024 13:05  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** RE: [REDACTED]- Catch-Up Conversation

Hi [REDACTED] colleagues,

[REDACTED]. [REDACTED] production of an IFS report [REDACTED] and our time and travel costs to come to Scotland to engage ) [REDACTED].

[REDACTED]

[REDACTED]

I hope this is clear. I'm on leave the rest of this week but can answer any questions when I'm back next week.

Best wishes

[REDACTED]

**From:** [REDACTED]**Sent:** Wednesday, July 3, 2024 2:22 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** [REDACTED]- Catch-Up Conversation

Hi [REDACTED] , I hope you're well and the election period hasn't kept you too busy. We have been meaning to reconnect with you, but changes/announcements from the last few months have made that impractical

-----

Hi [REDACTED],

I hope you're well and the election period hasn't kept you too busy.

We have been meaning to reconnect with you, but changes/announcements from the last few months have made that impractical.

We were wondering if you might be available to have a conversation either this week, next week, or the week after?

Please let me know your availability and I'll arrange a Teams call.

Many thanks,

[REDACTED]

[REDACTED]

\*\*\*\*\*

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**From:** [REDACTED] **Sent:** 18 September 2024 18:12

**To:** [REDACTED] **Cc:** [REDACTED] **Subject:** Re: [REDACTED] - Catch-Up Conversation

Hi [REDACTED]

Just to say next week its only really Monday 2:30 - 5pm UK time that's free now - I've agreed to meet some people from the World Bank 3 - 4 UK time on Tuesday, and am in various seminars and conferences the rest of the week.

Most of the week is focused on low and middle income countries, but there may be some things relevant (esp in the first two parts of the tax week at the WB):

<https://www.worldbank.org/en/events/2024/09/23/2024-tax-data-analytics-week> (free to sign up and watch online).



#### [2024 Tax Data Analytics Week](https://www.worldbank.org/en/events/2024/09/23/2024-tax-data-analytics-week)

Join the World Bank's Tax Data Analytics Week from September 24-27, 2024, in Washington, D.C. This week-long event features high-impact events on the use of taxation microdata, with the launch of the DaTax Lab, workshops on business taxation in East Africa, and the 6th World Bank/IFS/ODI Public Finance Conference. Engage with leading experts, policymakers, and economists to explore innovative approaches in public finance, domestic resource mobilization, and structural transformation in low and middle-income countries. Visit our website for the detailed agenda and updates.

[www.worldbank.org](https://www.worldbank.org)

best wishes

[REDACTED]

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**From:** [REDACTED]

**Sent:** 17 September 2024 12:03

**To:** [REDACTED]**Cc:** [REDACTED] **Subject:** RE: [REDACTED]- Catch-Up Conversation

Hi [REDACTED]

I'm in Washington DC next week for an IFS-World Bank conference. I may have some time on Monday and Tuesday but only really from 2:30pm onwards UK time.

Best wishes

[REDACTED]

**From:** [REDACTED]**Sent:** 17 September 2024 11:58

**To:** [REDACTED]**Cc:** [REDACTED]**Subject:** RE: [REDACTED]- Catch-Up Conversation

[REDACTED], We had a bank holiday yesterday in Scotland, so apologies again for the delay. What's your availability in the following week? Best,[REDACTED]

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[REDACTED],

We had a bank holiday yesterday in Scotland, so apologies again for the delay.

What's your availability in the following week?

Best,

[REDACTED]

[REDACTED] Local Government and Analytical Services Division

Scottish Government

**From:** [REDACTED] **Sent:** Sunday, September 15, 2024 2:17 PM

**To:** [REDACTED] **Cc:** [REDACTED] **Subject:** Re: [REDACTED]- Catch-Up Conversation

Hi [REDACTED]

No worries - I understand things are probably busy.

Times are a bit tight in the coming week but there are two options.

Tuesday 10 - 12:30?

Friday afternoon?

best wishes

[REDACTED]

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**From:** [REDACTED] **Sent:** 14 September 2024 10:59

**To:** [REDACTED] >

**Cc:**[REDACTED] **Subject:** RE: [REDACTED]- Catch-Up Conversation

[REDACTED],

Apologies for the delay.

I think catch-up conversation is certainly in order.

What's your availability for next week?

Best,

[REDACTED]

[REDACTED]

**From:** [REDACTED]>

**Sent:** Friday, September 13, 2024 2:02 PM

**To:** [REDACTED] **Cc:** [REDACTED] **Subject:** RE: [REDACTED]- Catch-Up Conversation

Dear [REDACTED]and colleagues,

I thought I would follow up one final time to see if you wanted to take conversations [REDACTED]forward. [REDACTED] a smaller project we can do independently and/or allocate our time to different issues.

Look forward to hearing from you.

Best wishes

[REDACTED]

**From:** [REDACTED]

**Sent:** 06 August 2024 17:51

**To:** [REDACTED] **Cc:** [REDACTED] **Subject:** RE: [REDACTED]- Catch-Up Conversation



Hi [REDACTED]

I hope things are well with you. As I've just been wrapping up some final bits of work for [REDACTED](inc. deleting data now the project is over!), I thought I'd check to see if you had any thoughts on the [REDACTED]. No worries if you've not had a chance to look at it yet. Happy to talk through anything if it isn't clear.

Best wishes

[REDACTED]

Programme(s)	<b>BBC Radio Scotland Good Morning Scotland</b>
Date & time	<b>Wednesday 04 September 2024 07.36</b>
Subject/Interviewee	<b>Interview – David Phillips</b>
Duration	<b>6.39</b>

**Gary Robertson, presenter:** So, the Scottish Government's unveiled plans to slash public spending by half a billion pounds to plug the black hole in the country's finances. We're going to speak to the Finance Secretary, Shona Robison, in an hour's time. She's blamed a variety of factors, from the impact of Westminster's so-called austerity agenda to the above inflation pay deal struck with Scotland's public sector.

Well, David Phillips is an Associate Director at the Institute for Fiscal Studies and its Head of Devolved and Local Government Finance. Morning to you, David.

**David Phillips, Associate Director, Institute for Fiscal Studies:** Good morning, Gary.

**GR:** The suggestion here is that since Labour came to power and the announcements that we've had from the Chancellor, Rachel Reeves, that this was inevitable. But do the roots of yesterday's statement go back further than that?

**DP:** While this year was always set to be tough, we've been worried about this, actually, since the time of the 2021 spending review. And of course, inflation's been much higher than expected back then, with top-ups to spending by the last UK government only partially offsetting the impact of that higher inflation. Add to that the cost of more generous pay deals and benefit payments in Scotland, plus this year's council tax freeze and it shouldn't be that surprising that the Scottish Government is finding itself in this type of situation.

I've had a look at the various areas of spending being paid back, and there are no great surprises there either. It's largely areas where demand can be managed down or initiatives in spending pushed back. Although, of course, that only really saves money in the short term. The same sort of struggles need to happen next year again. I think maybe the scale of planned spending cuts and drawdowns of one-off income sources is higher than expected. But maybe Mrs Robison is just being cautious until she finds out just how much extra funding she will get in the UK budget next month.

**GR:** Yes, and a lot of people are saying, well, why doesn't she just raise taxes? But of course, that's not an option that's open to the Scottish Government at this particular stage in the financial cycle, is it?

**DP:** Well, indeed. So, when Shona Robeson made the announcements yesterday, she, as you said, tried to pin the blame on the UK government for two things, really. One is the tight spending settlements I just mentioned. And the second is the fact that the fiscal framework, which Scotland operates under, really is quite strict. The Scottish Government can't borrow to meet in-year pressures for public services, although it could, for example, if benefit payments came in higher than expected. And once in the year, it can't change income tax rates. They're set at the start of the year. So, Mrs. Robison's room for maneuver really was quite limited. When in-year pressures arise, there's only one thing you can really do in Scotland. That is to pare back spending.

But I don't think it is all the blame on Westminster. The Scottish Government does have a deal of culpability, too.

**GR:** Well, just explain to us what the Scottish Government has done here that's exacerbated this. Is it just about the wage rises? Is it about the council tax freeze? Which issues have caused the difficulties?

**DP:** Well, I think there's a couple of things, both in the short term and looking back a bit further. So, I think it was already clear at the start of this year that the pay deals of around 2 to 3% the budget was consistent with would unlikely be sufficient to avoid industrial action. So, the Scottish Government could have held back some funding to meet those additional pay and other cost pressures. But it reasonably could see coming down the line rather than be forced to make in-year cuts to other spending.

And you mentioned that decision to freeze council tax. That costed around double the amount raised from increases in income tax rates on higher earners, for example. So, new tax policy decisions actually reduced the revenues available to spend rather than increase them. That's increasing that pressure on the Scottish Government's budget. And if you look back over the last few years, as you mentioned, then higher public pay increases in previous years mean that public sector pay is now higher on average. And you add that to a larger public sector in Scotland, that creates additional pressures.

And of course, the Scottish Government has increased social security benefits with things like the Scottish child payment and enhanced disability benefits. Those are all legitimate things to do. The Scottish Government has made a clear priority of those areas. But they do reduce the amount available for other areas of spending and add to those pressures being faced now.

So, as I said, it's really a combination of tight spending plans by the UK government, limited fiscal flexibilities, plus the Scottish Government actually taking several decisions which have reduced its room for maneuver.

**GR:** And how much difficulty is there going to be next year and the year after? Because these issues that you have raised, well, we can take the council tax freeze out because that was for one year only. But that does have an impact in next year's budget, doesn't it? And then all of those extra pay awards will need to be paid next year and subsequent years.

**DP:** Well, yes, indeed. Whilst it was a one-year council tax freeze, unless you undo it and if you do a double increase next year, you've still got that cost around £150 million or so being a permanent cost. And as you say, many of the pressures the Scottish Government's budget is facing this year on public sector pay, probably other areas of inflation as well, many of those are permanent pressures. But of course, some of the action taken to address those, some of the spending cuts this year are not really permanent spending cuts. They're temporary spending cuts. It's delaying the rollout of services. It's slowing down the rollout of things to free up money in the short term. But if you like, that just kind of pushes the problem down the line into next year. Also, if the Scottish Government draws down income from offshore wind farms this year, that money isn't available next year to use and in future years. So, I think what you could see is that particularly in the context of what looks like a difficult UK spending review with overall funding going up, but probably not enough to cover all the pressures. What we've seen yesterday is efforts to really ease the pain this year, but to some extent just push the pain forward into next year. So, I think what the Finance Minister will have to do in her forthcoming Scottish budget and subsequent spending review is not only set clear priorities, what she wants to spend more money on, but also identify upfront those areas that could see some cuts, which might reduce the need for in-year cuts like we saw yesterday, which are often hard to deliver and more damaging. David, a good speech here this morning. David Phillips there, Associate Director at the Institute for Fiscal Studies.

**Ends**