



OFFICIAL REPORT
AITHISG OIFIGEIL

Social Justice and Social Security Committee

Thursday 9 June 2022

Session 6



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SOCIAL JUSTICE AND SOCIAL SECURITY COMMITTEE
18th Meeting 2022, Session 6

CONVENER

*Elena Whitham (Carrick, Cumnock and Doon Valley) (SNP)

DEPUTY CONVENER

*Natalie Don (Renfrewshire North and West) (SNP)

COMMITTEE MEMBERS

*Jeremy Balfour (Lothian) (Con)
*Miles Briggs (Lothian) (Con)
*Foyso Choudhury (Lothian) (Lab)
*Pam Duncan-Glancy (Glasgow) (Lab)
*Paul McLennan (East Lothian) (SNP)
*Emma Roddick (Highlands and Islands) (SNP)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Darren Kelly (Social Security Scotland)
Ben Macpherson (Minister for Social Security and Local Government)
Claire Murdoch (Scottish Fiscal Commission)
Dame Susan Rice (Scottish Fiscal Commission)
Kate Thomson-McDermott (Scottish Government)
Professor David Ulph (Scottish Fiscal Commission)

CLERK TO THE COMMITTEE

Claire Menzies

LOCATION

The Mary Fairfax Somerville Room (CR2)

Scottish Parliament
Social Justice and Social Security Committee

Thursday 9 June 2022

[The Convener opened the meeting at 09:00]

Decision on Taking Business in Private

The Convener (Elena Whitham): Good morning and welcome to the 18th meeting in 2022 of the Social Justice and Social Security Committee. Our first agenda item is a decision on whether to take items 6 and 7 in private. Do members agree to take those items in private?

Members indicated agreement.

Medium-term Financial Strategy and Resource Spending Review

09:00

The Convener: Our next item of business is an evidence session on the Scottish Fiscal Commission's social security spending forecasts. I welcome our witnesses from the Scottish Fiscal Commission, who are all in the room with us: Dame Susan Rice is the chair of the commission, Professor David Ulph is a commissioner and Claire Murdoch is the head of social security and public funding for the commission. Good morning.

I would like to thank Dame Susan Rice for her leadership of the Scottish Fiscal Commission, as we note that her term of office is coming to an end. It has been a pleasure to work with her. The commission's forecasts are integral to the committee's ability to scrutinise the Scottish Government's spending on social security.

I invite you to make a few opening remarks.

Dame Susan Rice (Scottish Fiscal Commission): I thank you for those kind words and I thank you even more for the invitation to discuss our most recent forecasts. Before I turn to our social security forecasts, I will say a few words about the current economic context.

The outlook for the Scottish economy is much more uncertain than it was when we made our previous forecasts in December 2021. The Russian invasion of Ukraine, rising energy prices and further global supply chain disruptions on the back of China's response to Covid have led to a very challenging economic outlook.

Rising inflation is creating a cost of living crisis for many households. For those households that are in work, we forecast that real earnings will fall. Our forecasts expect inflation to peak at around nearly 9 per cent in the last quarter of this year as the October energy price cap increase comes in. For people who receive social security payments, our current forecasts are based on an increase of 7.5 per cent in April 2023, but the exact uprating will depend on this September's consumer prices index inflation figure. The effects of inflation will be felt particularly by lower-income households that spend more of their money on essentials and cannot easily cut back on savings or discretionary spending to cover rising costs.

That economic outlook feeds through into the Scottish Government's funding position for the resource spending review. Overall, we expect total funding to drop slightly in real terms for the next three years, before increasing only slightly.

Social security spending will account for a growing share of the resource budget. Right now, social security accounts for around 10 per cent. By 2026-27, we expect it to have increased to around 14 per cent. I remind the committee that we forecast spending only on the payments that are made to people, not on the administrative costs or wider implications of social security spending.

Since December, our forecasts for social security spending for 2026-27 have increased by nearly £1 billion. That increase is because of higher inflation, alongside the inclusion of Scottish Government policy announcements, such as the increase in the Scottish child payment to £25 a week. In addition, in our previous forecasts, we did not include Scottish Government commitments on social security where crucial details of those payments were still to be decided.

The forecasts that we have just produced support a four-year spending review. Within that four-year period, the Scottish Government has committed to replacing the devolved payments that are still administered by the Department for Work and Pensions through the devolution of winter fuel payments and the introduction of replacement payments for carers allowance, attendance allowance and industrial injuries disablement benefit. We have now included indicative forecasts of additional spending for those payments coming over the next four years, which, in total, will add nearly £350 million to our forecasts by 2026-27.

Those of you who have been doing your maths will have noticed that there is still an increase of just over £300 million that I have not yet explained. That increase is the result of data updates, modelling changes and changes to our assumptions. The most significant changes relate to personal independence payment, which is being replaced by the adult disability payment, and reflect changes in the data that is available from the DWP.

Overall, social security spending is expected to increase and to be higher than the funding that is received from the United Kingdom Government. By 2026-27, we expect nearly £1.3 billion more than the funding that is received to be spent.

We call out as realistic a picture as we can of what will need to be spent on social security in the future to help the Government to plan its budgets to ensure that sufficient funding has been allocated to its social security priorities. Those payments are demand led and the spending in future years is determined by policies that the Scottish Government has already set in place. We can see that, when our forecasts for social security spending are added to the Government's plans for health and social care spending, the funds that are left for other portfolios are constrained. Once

adjusted for inflation, funding for those other areas will fall substantially for the first three years of the spending review and, by 2025-26, it will be 8 per cent below current levels. In 2026-27, funding is expected to be 5 per cent below funding for this year, in real terms.

To complement the convener's opening comments, I would like to finish on a personal note and say that it has been a genuine privilege for me to lead the commission over the past eight years—although we have operated under a statutory framework for only five of those years, we started in 2014. Believe it or not, I have enjoyed and genuinely valued our regular engagement with several parliamentary committees, not least this very important committee. I think that we have all come a long way, and I thank the committee.

We will be happy to take questions.

The Convener: Thank you very much for those remarks. We now turn to questions from members. We have a few themes to explore, the first of which is how the updated forecasts compare with the December forecasts. Thank you for setting the scene.

The first questions will be asked by my colleague Paul McLennan, who will be followed by Jeremy Balfour.

Paul McLennan (East Lothian) (SNP): Good morning. My first question is on an issue that you touched on. Which Scottish Government policies are having the greatest impact on the forecasts and which are having the least impact?

Dame Susan Rice: To mimic something that we said after the December budget and after our report then, ADP—which is still being trialled in certain areas, but is in the process of coming in fully—is a huge benefit in financial terms, so it is adding significantly to the social security expenditure forecasts.

I remind the committee that ADP, several other disability benefits and some other benefits are index linked so that they rise with inflation. Obviously, that makes sense and is appropriate for the recipients, but it means that those benefits grow. That is why we have looked at the concern about what the spend is now and what it will be. There are also other factors to consider in relation to the growth.

I do not want to say too much; perhaps David Ulph or Claire Murdoch would like to come in.

Professor David Ulph (Scottish Fiscal Commission): There is a combination of factors at work here. The ADP forecast has increased by about £0.33 billion because of data and modelling assumptions. Higher inflation adds about £0.2 billion, and the indicative forecasts of new

payments that are still to be launched add about another £0.3 billion.

Paul McLennan: You touched on the inflationary outlook. I do not think that anybody would have forecast that it would go up to 9 per cent, even with some of the geopolitical events that have been going on. That is higher than previous forecasts. This is a crystal ball question: where do you see inflation going? When the issue was discussed on Radio 4 this morning, various factors were mentioned. It was asked whether the current high inflation was a blip or something that would be around for the next year or two. There are the food supply issues and so on.

Where do you see inflation going? I know that it is hard to give an answer that you could be held to, but do you think that inflation will peak in the next year or two, or do you see it continuing to be an issue beyond then?

Dame Susan Rice: That is a really important question. The importance of it is not so much to do with the figure that is attached to inflation, although the number is attracting our attention at the moment because it is quite high, and more to do with how long it lasts and whether it becomes entrenched. That is the issue.

We are not in a position to say. Our central forecast is that, by the end of this year, with the next energy price cap increase, we think that inflation will come close to 9 per cent. In April, it was even a little higher than that. However, we do not yet know what the situation will be.

The other thing that it is important to say is that, with the package that the Chancellor of the Exchequer provided in late May, additional funding is being made available, mainly to low-income families—I know that not every family that receives social security benefits is a low-income family, but many of them are and they are struggling more. For this year they will have enough to cover the increase in costs for food and energy—that is a general statement—but if inflation becomes entrenched, therein lies a potential problem.

Paul McLennan: We will have to be very much aware of that.

Dame Susan Rice: David, did you want to come in on that?

Professor Ulph: Yes. To amplify what Susan said, in our forecast report, we said that one of the big risks was the question of the shape of inflation over the next few years. We are forecasting that it will fall fairly rapidly down towards about 2 per cent, but that is a big area of uncertainty.

What is going on here, as Susan said in her opening remarks, is that a lot of the inflation that we have seen has been driven by cost-push inflation from energy and other inputs. If that turns

into a wage price spiral, there is a risk of inflation becoming more endemic and lasting. If it does not become endemic, we do not see any other big pressures driving up prices. That does not mean that prices will fall; it just means that they will stay high. However, at the moment, we do not see anything else that will result in the same rate of increase that we have seen over the past year or so.

Jeremy Balfour (Lothian) (Con): Good morning, panel. Which is easier or harder to forecast: a benefit that goes to lots of people such as the cold weather payment, which I think goes to most people in Scotland, or something like the new ADP, which is much more variable? Can you guide the committee as to which benefits we should be looking at in that respect?

Dame Susan Rice: I can give you a general answer, but again I will have to turn to my colleagues.

We can come back to ADP, which is just bigger and covers a large population. However, with the winter heating assistance, which will come in over the next few years, you do not need to worry as long as no changes are made to it and even if more people qualify, because it comes with the funding attached. I do not know the numbers, but Claire Murdoch or David Ulph might.

The difference in Scotland is that, with the attention that is being paid to the social security charter and the Government's priorities, a lot of benefits have expanded, because of the way in which people can apply for them and the way in which they are advertised, with people being invited in. The application and renewal processes have been made more user friendly. There are a lot of reasons why a bigger population here might be applying—and qualifying—for individual benefits and might well be staying in them longer.

It is a little hard for me to pinpoint other benefits in response to your question. Claire, do you know of any?

Claire Murdoch (Scottish Fiscal Commission): I would just say that the number of people who are supported by a payment does not directly correlate with how difficult or easy it is to forecast. Without sounding too confident, I think that the pension age winter heating assistance, which will replace winter fuel payments, will probably be one of the easiest benefits to forecast, because it goes to almost everybody over a certain age and the payment is a fixed amount. As Susan Rice has said, the most difficult thing to forecast with benefits is what happens if there are policy changes, particularly with regard to how a payment is delivered, which is harder for us to quantify. Things are easier if, say, the payment amount changes.

As a result, the greatest attention needs to be paid to those kinds of policy changes, particularly with ADP, given the scale of the changes that are being made and the total value of the payment. A relatively small forecast error from us in that area can amount to quite large amounts of the Government's budget.

09:15

Jeremy Balfour: That was very helpful.

As a quick follow-up, if there is any divergence between the UK and Scottish Governments on, say, ADP, what information do you need from both to do your forecasts? Do you take a view on whether the divergence is significant and whether it has to be paid for by the Scottish Government or can be mopped up within the UK budget?

Professor Ulph: We try to identify which elements of a reform are purely Scottish, and it is clear from the way that the fiscal framework works that any spending on such elements will fall on the Scottish Government's budget, not the UK Government's. No block grant adjustments will come along with that.

With ADP, we first tried to forecast what we called the personal independence payment baseline—in other words, what would have happened had we persisted with PIP along with the rest of the UK—and then tried to systematically build up our understanding of the changes that would result from the Scottish Government's various reforms to how it would be delivered, even though the payment levels remained the same. We identified about 12 different factors and went through and examined each of them systematically. Because the policy has not yet been implemented, we have had no data to go on, and our work has involved a lot of judgment. However, we cross-checked our assumptions with a range of experts in forecasting social security to make sure that they thought them broadly sensible. We put a lot of effort into that cross-checking.

Jeremy Balfour: Are any of those 12 areas controversial or is there a general feeling that they are the 12 areas that we should be looking at? I know that you are not involved in the political side of things, but I presume that, at some point, both Governments will have to make a judgment call. Is it fairly clear so far that both Governments agree on the 12 areas that you have identified?

Professor Ulph: As these reforms have been announced by the Scottish Government, I do not think there is any debate over whether they are in or out.

It is important to point out that these types of reforms do not have a one-off effect on the level of

payment; some effects persist for very long periods. If, at the outset, you make it easier for people to be put on to ADP in the first place, if you extend the time that they remain on the benefit once they are on it or if you make it easier for them to go through a reassessment process, the effect of those things will persist for many years.

The growth that we have been talking about will continue for quite some time after all these reforms come into play. We cannot say exactly what the rate of growth will be, but you should not think that levels of payment will stay the same until 2027-28. There are factors in these reforms that will cause those levels to keep growing.

Claire Murdoch: With regard to your previous point about UK Government policy changes, we take into account any such policy change that will affect Scottish social security spending. At the moment, because the majority of people are still being paid by the DWP, we will take into account any changes that the UK Government makes to PIP, because they will have an effect in Scotland, and then we will discuss them with the DWP and the Office for Budget Responsibility. Similarly, we take into account any changes to universal credit that might affect eligibility for payments such as the Scottish child payment.

The Convener: Before we move on to our next set of questions, I would just observe that what you have just described suggests that this is very much an iterative process. The data will constantly change, not just because it is being given at different times by different sections of government; it will also change in light of what will come out of the pilots as well as the review that is going to take place. As such, it is very important that the committee has close links with the Fiscal Commission in scrutinising these matters. Your forecast shows just how drastically things have changed since December, once all these things have been taken on board, and I thank you for that.

Our next theme is the potential gap in funding. I call Paul McLennan, to be followed by Miles Briggs.

Paul McLennan: You have already touched on how uncertainty will be reduced as benefits are launched. We have seen what has happened since December, and Dame Susan has talked about how things have changed. With regard to the point that the convener made—and as far as our own analysis is concerned—what should be the feed-in time in that respect? If we are talking about how things have changed, how early should this committee be engaging with the Scottish Fiscal Commission in that process instead of these things coming almost as a shock to us? Should we be engaging earlier on the impact of such changes? Even from December to June, the

situation has changed quite substantially. My question, therefore, is more about the process: should we have been engaging with you earlier rather than at this stage? You have indicated that uncertainty has increased since then, but at what point should we be analysing the situation and working with the Scottish Fiscal Commission on these matters?

Dame Susan Rice: It is an interesting question. Obviously we welcome any inquiries or contact. However, our approach to developing forecasts usually requires a 10-week period, which means that, in a way, we need to wait. There are various elements to take into account; we are not just sitting there, saying, “We’ll do that tomorrow.” It takes time, and it is an iterative process.

There are also data reports that we need to take into account. Datasets come out at different intervals—annually, monthly, quarterly, weekly and so on—and our forecasts change as we bring in more up-to-date data. Sometimes we are asked why we differ a little from the OBR in a particular aspect, and the reason is that the OBR has had certain data. Even the Scottish Government will, in some cases, have used December data in the resource spending review, because that is the practice and protocol, whereas we will use the most up-to-date data.

It is therefore hard for me to say that there would be a particular point in time when it would be helpful for the committee to engage with us, but if questions arise during your deliberations, I urge you, presumably through a letter from the convener, to approach the commission and at least say that you are concerned about something. We will see what we can do.

Paul McLennan: As you have suggested, any such point in time could change fairly quickly. Our analysis, then, would be based on the situation at that particular point in time, but the fact is that circumstances might change, as they have even within the six months that we are talking about. How we analyse these matters is a matter for deliberation by the committee and, indeed, with the Scottish Government.

Professor Ulph: It also goes back to the question of the scale of spending. Even relatively small changes to ADP start to add up to tens of millions, if not hundreds of millions of pounds. It depends a lot on the benefit involved. With relatively small benefits, a degree of uncertainty will not change overall funding all that much. With ADP, however, even small things can change the numbers in a very big way.

Paul McLennan: I will raise the issue of how we analyse that later, because you are right. In her opening remarks, Dame Susan referred to an increase of £300 million, some of which was due

to modelling changes, with a certain element of inflation. Such changes, though small, can have a major impact. After all, we are talking about £200 million or £300 million—it can make a huge difference. How we analyse that going forward might be an issue that we need to take up.

Miles Briggs (Lothian) (Con): Good morning, panel, and thank you for joining us.

I want to follow the previous line of questioning by asking about the uncertainty around the some of the new benefits that have been launched. I am thinking, for example, of the forecasts outlined in December with regard to disability benefits. Do you have any more clarity on cost predictions since they have been launched?

Claire Murdoch: I would like to sit here and say yes, but I am afraid that the short answer is no.

On the Scottish child disability payment, which was launched last year, Social Security Scotland has published some statistics on the number of children who are receiving it, but because those figures are not in a form that is comparable to what we get from DWP, we have not been able to take them into account in our forecast. That means that all our disability payment forecasts are still very much based on assumptions and judgments.

We will be working with Social Security Scotland over the summer to discuss the data that it has and what it can make available. This is a bit of a spoiler, but we hope that when we speak to you in September—and after we have published our forecast evaluation report, which will evaluate child disability payment spending last year—we will be able to say what we can as to whether our forecast last year was accurate, whether we have seen the changes that we expected to see with regard to the numbers of children applying and being successful in getting the benefit or whether the data is still not available in the form that we need.

Miles Briggs: Thank you—that was helpful.

My other question is on the Scottish Government’s spending review. Do you have any more clarity on the potential funding gap? I think that we are all looking at a predicted cut of around 7 per cent in local government funding. Is that where the funding is likely to be found?

Dame Susan Rice: As a general comment on the spending review, I believe—and I think my colleagues agree—that it was a very useful thing to do. In another committee, I used the word “brave” to describe it, because it does lay things out.

This is all about the Government knowing its commitments and priorities in the area that the committee looks at, knowing that the numbers will

grow and knowing that it is hard to know what the future holds. The spending review forced on it the discipline of using our forecasts to look at funding as well as spending and to project, if the numbers that we published were the actual figures, how they would balance the budget. By “they”, of course, I mean not just the Government but all of you. After all, balancing the budget is a legal requirement.

If more funding comes in over time, the spending review will be the place to start; it provides a concrete platform for saying, “Our budget would have been balanced, but we now have more funding, so maybe we can give some to local government” or “We have not really done it for child poverty, so we will want to add more there.” That decision process will be more effective as a result of the spending review. However, given that the review shows roughly an 8 per cent cut on average in areas outside of health and social care and spending in social security, what you will have to do is move your priorities.

Miles Briggs: Having produced these reports for a number of years now, you will have been seeing this happening; you must also have seen how, every year, local government and other budgets have been facing the same kinds of cuts. From your experience of other committees to which you have given evidence, do you think that more can be found in these budgets to meet that shortfall?

Dame Susan Rice: That is beyond our pay grade, if I may say. I think that you know this, but it is always good to remind ourselves and others: we do not involve ourselves in considering policies or potential policies and have not developed the expertise to do so. When a new policy is announced, we cost it. We do not speculate about whether more can be done here or there—that is the Government’s job.

Professor Ulph: On your first question about understanding the spending review, I would point out that, in the past couple of forecasts, we have gone into far more detail about how exactly the Scottish Government will balance the budget from year to year, and we have had a lot of discussion about other sources of income that might be available to the Government to get a year-on-year balance in the budget. That, I think, has been a big development in the relationship between us and the Government. We are interrogating areas that have not been looked at previously and are bringing a degree of transparency to how the Government thinks that it will be able to manage some of these year-to-year fluctuations in spending, revenue and funding. That is another area where I think that we are making big steps forward.

Miles Briggs: Thank you. That was helpful.

The Convener: We move on to questions about indicative forecasts. The deputy convener will start us off.

09:30

Natalie Don (Renfrewshire North and West) (SNP): You have touched this morning on some of the matters that are impacting on the forecasts and will continue to do so, such as inflation, Scottish Government spending and the cost of living crisis. Can you advise how uncertain those forecasts are, and can you expand on any other areas that may impact the forecasts?

Professor Ulph: There are different areas of uncertainty. We have touched on a lot of the areas of uncertainty around ADP. The indicative forecasts have a different degree or source of uncertainty. We know some elements of what the policy will be but we still do not know the full elements. Normally, we would cost a policy only once we know in quite considerable detail elements such as launch date, how it will be delivered, what effort will be put into promoting the benefit and so on. We would want to know about all these factors at some level of detail before we produce a costing.

However, we felt that, in order to be helpful for the spending review, we could not just say that those policies are not known well enough for us to say anything. That would have been just as misleading as saying something, so we decided to develop these indicative forecasts, which try to help the Government to understand something about the range of spending that might be involved with the policies that come under that heading.

There is a degree of uncertainty there that is different from other areas, because we felt that it was helpful to produce forecasts while not fully understanding all the levels of detail that we would normally want to understand.

Natalie Don: One of the areas of uncertainty is UK Government funding, and we can see in the report that the Scottish Government’s funding from the UK Government falls in the period up to 2024-25, and that capital funding is decreasing over the next three years. I understand that social security funding works a little bit differently and that we receive BGAs based on UK payments, but that means that the UK Government’s decisions on social security will dramatically impact the Scottish Government’s position. Claire Murdoch, you touched on that earlier, so can you expand on how the SFC considers the impacts on forecasts depending on the level of spending from the UK Government?

Claire Murdoch: Okay, it is a good question. As part of the Scottish Government's fiscal devolution, its budget is inherently very linked with what the UK Government does with spending and also tax revenue. When we are forecasting the Scottish social security spending, we take account of UK Government policy where there are changes to things such as PIP or universal credit and those changes will feed through both when the payments are still be administered by the DWP but almost more importantly also through the block grant adjustments. If the UK Government makes a change to, say, PIP spending in England and Wales, that will directly affect how much the Scottish Government receives in funding. That is the social security element of it.

We also compare our Scottish social security forecast to the block grant adjustment in terms of our social security commentary and where we show a funding gap here, it is not necessarily a gap in real terms, as in something not being funded; it is just the gap between what is directly received and what the Scottish Government is spending.

Separately, there is a wider question of the whole budget. The block grant is still a big component of Scottish Government funding, even with tax-raising powers being devolved, and the block grant is directly related to how much the UK Government is spending in areas that in Scotland are devolved. We set out what the Scottish Government's funding looks like over the next five years and how that changes depending on what the UK Government is doing. That is a big area of uncertainty that we discussed with the Finance and Public Administration Committee. The UK Government can change its spending plans in-year, as we saw with the announcement from the chancellor a few weeks ago, which resulted in some consequential for the Scottish Government.

The Government is managing its budget both in-year, which is very important, and over multiple years. When changes are being made all the time, it is challenging for you to be scrutinising what is happening and for us to be forecasting.

Natalie Don: Absolutely. Thank you; I have no further questions on this theme.

Pam Duncan-Glancy (Glasgow) (Lab): Good morning and thank you for the information you have given in advance and for your answers so far. It is very helpful to have things set out in the way that you have done, particularly for someone like me who finds some of the detail quite complicated, so I thank you.

I want to explore some of the options that are available to the Government. Some of this will touch on the forecast and possibly a little bit on the

gaps that were mentioned in the previous discussion.

You said that some of the funding decisions around social security will mean that the pressures on other areas are significant. Could you set out your view on what other options were available to the Government to balance the books on social security?

Dame Susan Rice: The Government has only so many levers to use. There is borrowing, but it is limited. There is the reserve, and the Government has put out a plan for how to draw on the reserve and a schedule for doing that. What else? I do not know. Perhaps David Ulph has some ideas?

Professor Ulph: I will go back to the answer that I gave before. Our indicative forecasts for what will happen with new areas of social security under the spending review mean that the Government will have to understand that, at the moment, if it wants to implement further policy reform in those areas, there is no funding within the funding profile for that, so it will have to think about how to prioritise that within the areas where it can make other decisions. We are not saying that the Government cannot do that; we are saying that it can make policy changes but must understand that, within the funding profile—that is, the envelope that we have given—other areas will have to accommodate those spending decisions. That is where we have been helpful to the Scottish Government.

There are a lot of details about how the Government manages its budget from year to year and what other sources of funding it might have available. We are getting greater transparency on what it can do in those areas but there is a lot of uncertainty around that.

Pam Duncan-Glancy: I want to pick up on the point that you mentioned about the changing relationship. You said that the Government had been a bit more transparent about what other funding options it has. Can you give us any more detail about the kinds of conversations that you have been having?

Professor Ulph: The issues are around how the Government manages the reserve, what its plans are for spending into the reserve and for drawing down from the reserve. There was an assumption in the 2021-22 budget that the Government would find £620 million from other sources. We interrogated the sources of the £620 million and found that two of them have generated about half of the total.

One source of funding to cover the gap in the previous budget was from ScotWind's licences for wind turbines. Now, however, the Government has decided to use ScotWind not to cover the £620 million but to cover funding gaps in the earlier

years of the spending review, so we have some understanding now of where the ScotWind fund is going, how much is going in one year and how much is going into the other year.

The transparency process is a conversation. The Government is doing its job; we are doing ours. We are trying to help the Government understand how it can or cannot manage the budget from year to year. Our job is to say whether we think that the Government's assumptions are reasonable. That is the judgment that we have to come to: they are broadly reasonable, which is quite a qualified statement.

Pam Duncan-Glancy: Thank you, I appreciate that. That leads me nicely to my next question, which is about the broad reasonableness of the assumptions. I note that you mentioned earlier that aspects such as launch date, promotion and the approach to benefits can add to the uncertainty around the cost.

How much information have you had from your discussions with the Government about any likelihood of policy changes within the period? From your submission, I note that you assumed that there would be fewer policy changes in the next period and that the Government considered that to be reasonable. The committee is keen to understand what opportunities there could be through things such as the review of ADP. Do you get any sense from the Government of any kind of timescale or thought processes about changes to those things, so that we could start to look in advance to see where the money would come from?

Dame Susan Rice: On ADP, it is a bit early because ADP is still being trialled, in a way, and I think that the Government will look to see what it learns from that.

We have made some general assumptions. We talked about the four payments that will come in over the next four years—that is, will finally become Scottish payments. One of them—the winter fuel payment—is coming over as is, but we have made assumptions for the other three. The reason why we call the forecasts indicative is that we have a little information but we do not have all the information. We have assumed that there will be a similar approach to advertising and notifying society that the benefits are available. Social Security Scotland has opened up that communication, more so than would have been seen previously in relation to the DWP benefits, and we are assuming that the same approach will apply to the new benefits, although we do not know for sure.

The convener used the word “iterative” before. This is an iterative process for you, for us and, indeed, for the Government, too, as it learns over

time. It will take some years of data accumulating for the patterns to show and for the Government to see what is effective in terms of its desired outcomes.

Pam Duncan-Glancy: The point that the convener made earlier about the iterative process is important with regard to how we consider the progress that is made.

I have a follow-up question—forgive me if the answer was in the detail that you have given and I have missed it. What assumptions are you making about the uptake of benefits? Are you applying a particular percentage uptake assumption?

Dame Susan Rice: Gosh—that varies from benefit to benefit. We make judgments based on how easy it might be for people to apply. We consider whether the process has changed or become easier, when individuals need to be reviewed and whether that is an easy process. All of those factors come into whether people will take up the benefit.

We have also had some conjecture around whether the impact of inflation on some households might put greater strain on them, which might lead to some people who might not have bothered to apply for a benefit doing so. There are a lot of factors. David Ulph might want to add something.

Professor Ulph: I will add one point about what matters in relation to the number of people ultimately getting a benefit. There are two factors: entitlement and take-up rate. The problem that we face is that, for a lot of the benefits, it is not even clear what the entitlement is. Sometimes, we just forecast the numbers rather than trying to break them down into entitlement and the take-up rate. We try to break it down into entitlement and take-up rate for some benefits. It is not just take-up that drives the numbers; it is also entitlement. Claire Murdoch might want to add to that.

Claire Murdoch: I can perhaps give some specific figures as examples. As David Ulph said, particularly for the disability and carers benefits, we do not know the total size of the eligible population because people have to meet certain criteria and nobody goes out and surveys everybody and checks whether or not they meet the criteria before they apply. We look at the number of people flowing on to the benefit—that is the term we use for people successfully applying. For the Scottish carers assistance, once that launches, we are assuming that, in 2024-25, there will be an increase of 2 per cent in the case load, and that that will increase to 5 per cent more people on the payment in 2027-28. There are a number of reasons for that. It is partly because we think that people will become more aware of the new social security payments.

09:45

We think that Social Security Scotland has committed to being more visible and making the support easier to access and also that the changes that the Government is proposing to the earnings limit might lead to some people changing their working arrangements and therefore claiming the payment.

We have made similar assumptions about the disability benefits. We assume that there will be slightly higher inflows, which in a way reflects higher take-up, although we cannot give you that as a take-up percentage. We also have an assumption on take-up for the means-tested payments. For example, when the Scottish child payment launches in the current year for children over six, we assume that 70 per cent of eligible children will take it up. It will fully launch by the end of this year, but it will take time for people claim it. In the next financial year, we assume that take-up will be 80 per cent. I hope that that gives you an idea of some of the assumptions.

Dame Susan Rice: As the child payment has increased, we assume that it will become more meaningful and that that will affect decisions on take-up.

Pam Duncan-Glancy: Thank you—I appreciate that. I have a final question on that area, which is around the unemployment rate. You note in your papers that the unemployment rate is low. Will you tell us something about the types of jobs that people are accessing? What is the whole picture? Obviously, if people have low wages or are in insecure work, that affects tax take. Can you tell us anything deeper about those figures and how they affect the funding envelope that is available?

Professor Ulph: We do not go down to that level of detail. We are forecasting for the economy in terms of employment and earnings, and, primarily, on what is happening to income tax revenue. We do that at an aggregate level, although we are aware of some of the factors that are sitting below that. For example, we have done analysis of regional disparities in earnings and earnings growth in Scotland compared with other parts of the UK, so we dig a bit below the surface.

I do not think that our work gets down to the level of detail that sits behind your question—that is, if employment were to grow, which particular people who might be eligible for benefits might flow into employment? There are other institutes and research bodies that would do more of that detailed analysis than we would.

The Convener: I will bring Miles Briggs back in, to be followed by Paul McLennan, who has a supplementary question. Paul will then start us off on our final theme, which is around the cost of living and the economic context.

Miles Briggs: I will follow on some of those questions. Donald Rumsfeld's phrase about "known knowns" and "known unknowns" springs to mind, and we are probably going round in circles.

Previous forecasts have looked at the costs of administering Social Security Scotland. Have you looked at those and at where potential additional costs might be, given the amount of benefits that it will be administering?

Dame Susan Rice: No. I might have said before that—it is always good to remind ourselves and everyone else about this—we do not look at the cost of administering social security in Scotland and we do not look at any other peripheral ramifications of social security. We just look at the payments; that is what we can forecast.

Miles Briggs: That is helpful. That is maybe another area of uncertainty.

Professor Ulph: I will add one point to that. One issue that we will face is that Social Security Scotland administers the benefits and it will collect a lot of data. However, it might collect data in a form that is most helpful to it for administering the benefits, which might not be the form that is most helpful to us for doing future forecasts. An area of potential tension is how we work with Social Security Scotland to make sure that we get data in the form and of the type that makes it most helpful for us to do our business, given that its business is quite rightly primarily focused on delivery.

Miles Briggs: Thank you for that. We are in new territory, given the levels of social security benefits that the Scottish Government will be delivering and how much of the Scottish budget that will take up. You mentioned the reserves. Has underspend also been factored in, with additional money being available in-year via the Scottish Government for some of the funding?

Dame Susan Rice: I make the point that how a Government manages when it is required to have a balanced budget is to pretty much plan to underspend in every year so that it does not overspend. There is something about that as a general thing. David, do you want to come in?

Professor Ulph: As I said before, one of the things that we have been talking about with the Scottish Government is how it plans to manage the reserves, and it has been much more transparent as to how it plans to do that. One issue that needs to be reflected on is that there are very tight limits on what can be paid into and drawn down from the reserves. That makes for a challenge for the Scottish Government that is different from that of other Governments facing the same sort of issues of balancing their budget from year to year.

There is a question that you may want to reflect on. Should the limits change over time in proportion to the scale of the funding that the Scottish Government is undertaking, or is it correct that the limits stay flat in absolute terms?

Miles Briggs: What is the limit to the Scotland reserve? Did you say £25 million?

Claire Murdoch: The Scotland reserve can hold £700 million in total. In normal times, the Government can draw down £250 million a year to support resource spending. However, because there was a quirk with our economic forecast last year, a Scotland-specific economic shock has been triggered, which means that that reserve limit has been waived for three years. That gives the Scottish Government a little bit more flexibility at the moment. That flexibility will go again in two years' time.

The Convener: I pass over to Paul McLennan, to be followed by Foysol Choudhury, who is online.

Paul McLennan: I want to pick up on a point that Claire Murdoch made about consequential, the decisions that are made by Westminster and how that can impact on your forecasting, which looks at the wider picture within the existing fiscal framework. Does the fiscal framework assist you and the Scottish Government in your forecasting? Obviously, that then impacts on the level of spend on social justice that can be considered.

I consider that the fiscal framework needs to be changed. However, in terms of the art of forecasting, does it help or hinder you? Is more being done as regards the fiscal framework? I think that obvious amendments are required to be made to it. That aside, does it help or hinder you in your forecasting role?

Dame Susan Rice: I will give a general response. You will realise that I will not answer that specifically, because the fiscal framework is an agreement between the Scottish and UK Governments. There is a plan to revisit that over this year; that will happen at some point. I do not know when results will come from that, but the review will happen. The point of having the review at this stage, which was baked in when taxes were first devolved, is to learn from how the fiscal framework is working. The question is a very good one, but we are not in a position to say how the fiscal framework should change. That really is up to the Governments.

Paul McLennan: I appreciate where you are coming from. I am not so much asking about what specific changes you think could be made to the fiscal framework but asking about whether it helps or hinders your forecasting work. I am sure that, at some stage, you would have some input into what you think that would look like. I can understand

why you are not doing that here. The key thing is whether it helps or hinders your forecasting.

Dame Susan Rice: I do not think that we could forecast properly if we did not have a framework, so the fact that we have a framework helps in that sense. The arrangement between Scotland and the UK is complicated.

Paul McLennan: I am not trying to put words in your mouth, but does it need simplifying if that is the case?

Dame Susan Rice: I have a personal view about simplification. I will turn to Claire Murdoch so that I do not get myself into trouble here. *[Laughter.]*

Paul McLennan: Do not answer if you do not want to.

Claire Murdoch: I might give a politician's answer and answer your previous question. We forecast components of the Scottish budget. You can think about that narrowly. For example, we forecast how much the Scottish Government will spend directly on social security and how much it will collect in tax revenue. On some level, those forecasts are essentially meaningless if you do not take into account the wider budget and the funding arrangements from the UK Government. We include that commentary in our report, to try to help you, the media and the public to understand what that means for the Scottish budget. That is not an easy task, because the fiscal framework is complicated. I think that everybody admits that. However, on whether or how that should be changed, that is for other people to decide.

The UK Government carries out supplementary estimates, which are normally done in February. It is worth pointing out that, in a previous report—I am pretty sure that it was our report from December last year—we commented on how things like late consequential from the UK Government can change how much money the Scottish Government is getting quite late in the financial year. Some of the changes during Covid were particularly significant.

Sometimes, the consequential are much greater than the reserve limits but, on several occasions, we have seen the Treasury reaching an agreement with the Scottish Government that allows it to defer those consequential. The fiscal framework sets the rules, but there are also times when you can see the two Governments reaching an agreement that recognises that those rules, if put in place in a very strict sense, would create difficulties for the Scottish Government.

Professor Ulph: I remind you that there are two elements to our work: forecasting and, as I said before, commenting on the reasonableness of the Government's borrowing plans. I would not say

that the fiscal framework makes forecasting any harder or easier. Whatever the form the fiscal framework takes, we have to comment on the reasonableness of the Government's plans, how it manages the reserves and how it plans to borrow. That is the area where the structure of the fiscal framework will change not only how we think about those issues, but how the Scottish Government thinks about them.

Paul McLennan: That is helpful—thank you.

Foyso Choudhury (Lothian) (Lab): I have two questions. How can we be sure that inflation is just a spike and not on an upwards trajectory? If the less positive projections about what will happen next year come true, how will that affect our future spending commitments?

Dame Susan Rice: The simple answer is that we cannot be certain whether it is just a spike in inflation—we just do not know. However, we thought about that in our forecast and we took the judgment to keep the view about inflation peaking at the end of this calendar year as central to our forecast. We have laid out a downside risk to the forecast, which is that inflation becomes entrenched and that it lasts over a longer period. That risk seems a little greater because of various factors, but so much could happen that might affect inflation. Of course, we are talking not just about inflation but about the impact of inflation.

Earlier, I pointed out that the chancellor's recent package will help lower-income households this year to ease the impact of inflation, but that is a one-off. Your question on how long the spike in inflation will last is important, but it is pretty hard for us to say.

Foyso Choudhury: Why does Scotland's earnings growth lag behind the rest of the UK?

Dame Susan Rice: Oh, gosh. Can I suggest something? Claire Murdoch wants to come in on the back of the previous question. We will then come to that question.

Claire Murdoch: I want to answer the question on OBR forecasts. The Scottish Government's budget, in terms of block grant funding, is based on the UK Government's spending review. The first two years of the block grant are based on the UK Government's commitment and spending plans. After that, we use OBR forecasts of UK Government spending levels. For the next two years in particular, how the block grant differs from what the Government has included in its resource spending review will depend on UK Government spending decisions, rather than on OBR forecast changes.

10:00

Dame Susan Rice: On Foyso Choudhury's second question, there are several factors to consider, a couple of which we have been talking about for quite a while. We have a different demography in Scotland, in that we have a greater and growing population that is ageing out of the full-time work space and we do not have a large population of youngsters who will grow into that work space. Fewer working people affects productivity and taxes and so forth.

Another specific factor, which is reflected in our forecast, is that the oil and gas sector has been depressed recently. If there are fewer well-paying jobs and people are not in them, that impacts on tax and therefore on funding. Counterbalancing that, there is a real boom in parts of the London-based financial sector, where particularly bonuses but also income has been very high. There is a bifurcation there and that is part of what we are reflecting. David Ulph may want to give more texture to that.

Professor Ulph: I will make one other point about the demographic issues that Susan Rice referred to. We have identified in our data that the youth work participation rate in Scotland is lower than in the rest of the UK and that, recently, it seems to have been falling. We do not yet have a full understanding of why that is the case and we want to go into that in greater detail in the future.

One factor that could be at work is simply that more young people are choosing to go into higher or tertiary education because they see the job situation in the future being more challenging and, if they want to get ahead, they need to get more skills and education. They may be delaying getting into the labour market for that reason, but we want to do more work and thinking about that in the future.

The Convener: Thank you, that was very helpful scene setting. I will hand over to Emma Roddick for her question and then Pam Duncan-Glancy will ask a final one. We are running a wee bit over time and we have another panel coming in, but it is important that we discuss these questions.

Emma Roddick (Highlands and Islands) (SNP): I found it helpful that you identified that lower income households will face higher inflation relative to high earners because of the cost of essential items. Is inflation on essential items expected to stabilise as quickly as the CPI overall estimate of 2 per cent by 2024, or will it be quicker or slower?

Dame Susan Rice: Again, if you had a crystal ball you might be able to tell us that. The very big hits are the cost of energy—people needing to heat themselves and put petrol in their cars and all

of that—and the cost of food. Various factors are having an impact. Any country that is a net importer of energy, as we are, will be subject to rising global prices. It is not in our gift in the whole of the UK to change that very quickly, although there certainly is a big push towards renewables and things that we can own here. That is a long game, however, and it will not happen just now; or rather, it is happening but it will take a long time to kick in properly.

The extreme response to Covid in China has made a real difference. The biggest port in the world is Shanghai. Look at what is manufactured in China and then what gets sent out: stopping that even for a period of two and a half months makes a difference. That is now opening up, but it is very hard to say where all this will go. The conflict in Ukraine is certainly not helping.

Professor Ulph: One thing to add to that is what has been driving inflation. As I said, although it looks like cost push inflation, that is partly driven by the fact that, as lots of countries have come out of the pandemic, demand has suddenly soared for energy and other raw material inputs. There is supply shock and demand shock and that is what has been driving inflation up. As economies adjust to that, some of those elements will disappear. We do not see at the moment the next supply shock that will come through and drive prices up at the scale that we have seen over the last year or so. We still think that it is reasonable, as a central assumption, to assume that inflation for those items will fall, but there is a huge uncertainty.

Pam Duncan-Glancy: This is a follow-up question on youth participation. It probably goes back to the less helpful wording of my earlier question. What other understandings do you have of inequalities in workforce participation, such as you have described for low level youth participation?

Professor Ulph: As I said before, on the whole, we do not delve down too much into distribution issues. A lot of our forecasts are based around aggregates or average levels, although we are aware that, sitting behind that, there are distributional factors. If we are forecasting growth in earnings, that is average growth in average earnings. We are aware that that might differ across the distribution, but it is quite hard to say exactly how it differs across the distribution. Going back to Emma Roddick's question, there are big differential impacts of inflation across the distribution. Again, we are sensitive to that, but we do not on the whole drill down to that level of detail to really understand what is happening at every level of the distribution in terms of growth of earnings, growth of employment and participation levels. There are other research institutes that do that work, but it is not part of our work.

Pam Duncan-Glancy: I appreciate that. You gave a similar answer earlier, but when you mentioned youth employment I thought that maybe I had worded it badly the first time around and there was more, but I take that point. Thank you for that.

My final question is about cost of living issues and, in particular, the Scottish Government's child poverty delivery plan. Does the spending review and your forecasting take account of the money that will be required to deliver that plan? Can you see anything in the Government's plans that shows that there will be money attached to each of the outcomes within the delivery plan?

Dame Susan Rice: Again, we are not making judgments about the cost of administering, but, Claire Murdoch, is there anything that we can say?

Claire Murdoch: We have taken account of the policies that the Government has included in the child poverty delivery plan that affect social security spending. We included the Scottish child payment increase to £25 a week and the removal of best start foods income thresholds. We have also assumed that benefit cap mitigation starts fairly swiftly and we assume that there is £4 million of spending on benefit cap mitigation in this financial year, rising to £11 million in the next financial year. Those are the factors that we have included from the child poverty delivery plan.

Pam Duncan-Glancy: Are there any plans to look at other factors, including employability support, particularly given the constraints that colleagues have highlighted in other areas in the budget?

Claire Murdoch: Yes. Currently, the Scottish Government has the fair start Scotland programme. It has not fully committed to what will happen afterwards but, in the same way that we have taken account of Scottish carers assistance, the replacement for attendance allowance and other payments, we have included in our forecast provision for a replacement employment service, which is £25 million a year from 2025-26 onwards. That is included in the resource spending review.

Pam Duncan-Glancy: I will push a little bit further on that. Do you see a direct correlation between the outcomes in the child poverty delivery plan and the spending review? Can you see where the money is being allocated and whether or not it is likely to be enough?

Claire Murdoch: Beyond social security, we are not looking at individual Government spending lines. We include only the portfolio level analysis, which would not go into that level of detail, but there will be other people out there who are looking at this in detail.

The Convener: That was a very good answer at the end; it is incumbent upon us to find those other people and get them to come and help us scrutinise those plans.

Thank you very much, all three of you, for coming along and giving your evidence. I will briefly suspend the meeting for a changeover of panels.

10:10

Meeting suspended.

10:13

On resuming—

Subordinate Legislation

Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022 [Draft]

The Convener: Welcome back. Under agenda item 3, the committee will take evidence on the draft Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022. We are joined, in person, by Ben Macpherson, Minister for Social Security and Local Government, and Kate Thomson-McDermott, who is the head of carer benefits and the case transfer policy unit at the Scottish Government, and, remotely, by Kayleigh Blair, who is a solicitor for the Scottish Government, and Darren Kelly, head of operations, Dundee, at Social Security Scotland.

I invite the minister to make an opening statement.

The Minister for Social Security and Local Government (Ben Macpherson): Good morning, and thank you for inviting me to give evidence on the draft Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) Regulations 2022.

I am grateful for our recent discussion on case transfer more generally, which I hope that members found useful. I also appreciate the work of the committee to date in considering the case transfer provisions for people whose awards are moving from disability living allowance to child disability payment and from personal independence payment to adult disability payment. The draft regulations that we are discussing today mirror the processes in the regulations on those benefits in many ways, but there are some key differences, which I will come to shortly.

10:15

As I have set out to the committee and Parliament before, we are determined to ensure that case transfer is a seamless process and that we transfer people's awards safely and securely. It is not a simple administrative process. We are refining information from Department for Work and Pensions systems, some of which are decades old, and transferring it to Social Security Scotland's new, agile single benefits system. Ensuring that we have the right information and that no one falls out of payment across the total of approximately 700,000 awards that will transfer is a project that takes planning and time. We are

doing that work at pace, while ensuring that we do not risk the process's being undertaken in a safe and secure way. Protecting payments is our absolute focus. The benefits in question are payments of money that people rely on, and we will make sure that recipients continue to get paid the right amount of money at the time that they expect.

From 13 June, we will pilot the PIP transfer, with full transfer beginning at the end of August with the national introduction of our adult disability payment. At that point, adults who receive disability living allowance and would otherwise be required to apply for PIP will start to have their awards selected for transfer. It is that transfer, which is known as natural case transfer, that we are here to discuss.

The draft regulations will ensure that a Scottish resident who was born after 8 April 1948 will have their DLA award selected for transfer to ADP if one of the following three criteria is met: a change of circumstance relevant to the DLA award is reported; the DLA award is due to be renewed; or the person asks to have their DLA award transferred. Once the transfer completes, the person's initial ADP award will be a like-for-like copy of their DLA award. Then, because the eligibility rules for DLA and ADP are different, the person's award will be reviewed and ADP rules will apply.

I must make it clear that that review will mean that some people's awards will stay the same, while other people's awards may be increased, reduced or ended. That said, the process will not be a repeat of the DWP's transition from DLA to PIP. In line with our case transfer principles, people will not have to apply for ADP in the way that they had to for PIP. Instead, they will be supported through a review process. People who undergo that review will have our new forms of support available to them through our local delivery service and our independent advocacy service. People will have the enhanced rights that we have built into ADP available at every stage of the process.

I will briefly outline that support. We have replaced the adversarial approach of the DWP through the removal of assessments and degrading examinations. We start from a position of trust in what people tell us. The onus will be on Social Security Scotland to collect information on people's behalf. The agency will need to collect only one piece of formal supporting information when it makes a decision. Short-term assistance will also be available for anyone who has a reduced or nil award after the review and wishes to seek a redetermination or appeal.

We are also exploring ways of providing support to anyone who may lose the enhanced mobility

component on review, given the impact that that will have on their ability to continue to access the accessible vehicles and equipment scheme. I will update the committee on that as soon as I can.

We have designed the process to be as supportive as possible, while acknowledging the challenges that moving between different benefits with different rules could create. I believe that, with the regulations, we have struck the right balance.

I will be happy to take questions.

The Convener: Thank you for that opening statement. We move to questions from members. Deputy convener Natalie Don will kick us off. She will be followed by Foysol Choudhury, who joins us remotely.

Natalie Don: Good morning. Will you expand on the plans for tailored communication as part of the support that will be available for people who transfer from DLA to ADP?

Ben Macpherson: Certainly. As you would expect, we have developed a strategic communication and engagement plan for case transfer, which covers how we plan to communicate key messages and timings, as well as our plans for stakeholder engagement, which is very important, and paid-for marketing communications activity.

In addition, we are developing a wide range of clear communications to help to support people who transfer from DLA to ADP. Those include easy-to-read notifications, so that clients know what is happening at every part of the transfer journey, and—this is consistent with the Scottish Commission on Social Security's recommendations—a specific leaflet to explain the differences between DLA and ADP. The leaflet will also encourage people to get independent advice before making a decision to ask to have their award transferred.

We will also undertake a series of stakeholder roadshows, beginning this month, which will outline the transfer process for the group in question to our key stakeholders. In addition, there will be a stakeholder toolkit, which will include specific fact sheets, video content and frequently asked questions. We are developing specific case transfer guidance to provide stakeholders with further information on the case transfer process. That guidance will be hosted on the socialsecurity.gov.scot website.

We know that the client group that we are talking about in the context of the regulations before the committee can be particularly difficult to reach, so we will rely on our public and third sector partners to help to get the word out. As the Government undertakes that work, we encourage MSP colleagues—as we do across social

security—to continue to raise awareness in their constituencies and regions.

Natalie Don: You touched on the subject of my next question, which is about how people will be helped to decide whether they would be better off volunteering to move to ADP. You mentioned independent advice about award transfers. Will that advice be given by Social Security Scotland or will people be signposted to another advice service?

Ben Macpherson: In addition to the significant communications that we are developing, which I have just gone over, advocacy and local delivery services will be available. As colleagues know, the advocacy service is a free service that is available to anyone who identifies as disabled and requires support to engage with Social Security Scotland. That service will be available. Everyone's circumstances are different, so we encourage everyone who is thinking about asking to have their benefit transferred to seek independent advice for their situation and circumstances.

In the current financial year, the Scottish Government is investing approximately £12 million in funding to support the provision of free welfare and debt advice, as the committee is aware, in addition to our independent advocacy service. That funding will help people to access the advice and support that they need in a way that works for them, whether that is face to face, online or over the phone. As I have mentioned, we have local delivery teams from Social Security Scotland in every authority area, and we encourage people to seek the advice and information that they need.

Foysoyl Choudhury: Good morning, minister. You have answered quite a few of the questions that I was going to ask. How are Social Security Scotland and the DWP working together to ensure that clients get consistent communication from both agencies?

Ben Macpherson: That is an important question, given that we are still involved in a joint delivery programme with the DWP. Case transfer is a joint project between us and the DWP. We work closely together to develop our processes and guidance to make sure that people get consistent answers to their questions. Individual client communications that have been developed by each organisation are shared to ensure that we give the same messages.

I will give an example of our joined-up approach. When an award is selected for transfer, the DWP will write to the client to let them know that their DLA allowance has been selected for transfer and will be coming to an end. We will then write to the person to introduce them to Social Security Scotland and to provide information about the transfer process. That is an example of how the

two organisations will work together to ensure that people are informed and properly apprised of the process that they will be going through.

Jeremy Balfour: Good morning, minister, and good morning to your team, too.

I have two questions. First, I want to follow up the deputy convener's second question to try to get into my head and understand what advice people will be given on whether they should transfer or not. Clearly the ultimate decision will be made by Social Security Scotland when it reviews all the papers.

This is an issue that you will appreciate from your legal days, minister. If I phone up and ask, "Should I transfer across?" and the adviser takes me through the process, is that not just the adviser's decision? It is not the decision of Social Security Scotland. Will it be made very clear to the individual concerned that what has been advised will not definitely happen and that it is only the adviser's opinion?

Ben Macpherson: First, I reiterate my comment about encouraging people to get independent advice and to utilise the resources that the Scottish Government is making available in that respect. What Social Security Scotland can do is advise on individual entitlement by describing to people what, given their circumstances, will be the situation for them; as I have emphasised, everyone's circumstances will be different. However, we strongly advise people to take independent advice from the advocacy service and through the welfare provision that I outlined in my answer to the deputy convener.

Jeremy Balfour: Will it be made clear to someone who phones up Social Security Scotland to get that initial advice that the best thing to do would be to seek advice from an independent individual?

Ben Macpherson: Yes. I am sorry—I should have made it clear that the agency cannot advise on entitlement, because people have to go through the process. Again—and I just want to be absolutely clear and correct with regard to my previous answer—the agency cannot advise on entitlement, because people have to go through that process.

I will bring in Kate Thomson-McDermott if she has anything further to add, but what I will say is that, through our work and engagement with stakeholders, we are doing what we can to ensure that those to whom people turn for that advice, including our independent advice service throughout Scotland, are well apprised of the process, so that they can help people make decisions according to their individual circumstances.

Kate, do you have anything to add?

Kate Thomson-McDermott (Scottish Government): I just want to build on what the minister has said about the technicalities of the process. Once somebody has contacted DWP and has asked to have their case transferred, it will be transferred; it will be put in the case transfer pot and that process will be gone through. It is therefore very important that we get the communications, messages and signposting for support out to people before they make that decision and that phone call.

We are designing our communications plan and the supporting materials so that we reach people ahead of making their decision, because once the decision to transfer has been made, the cases will transfer. There is no ability to put a brake on or reverse that process at any stage.

Jeremy Balfour: That clarification was helpful.

I also want to ask about the review of mobility, particularly with regard to cars, that you mentioned towards the end of your opening statement. I welcome your comments in that respect. Clearly there is the pilot programme, and then the full programme will start in August. When do you expect your work in that respect to be completed, and do you have any feeling with regard to where it might go? Perhaps that second question is a bit unfair.

Ben Macpherson: We had hoped to be able to tell the committee about this today. We are working closely with Motability to ensure that those who move on to the accessible vehicle scheme can access the transitional protection scheme provided for individuals who lose their enhanced mobility award when transferring from DLA. As Mr Balfour will be aware, there are different rules, depending on when the individual joined the Motability scheme. In most cases, however, the client will be allowed to keep the vehicle for eight weeks after the end of entitlement and will receive a £2,000 payment.

We are nearing formal agreement of this approach with Motability, and we just need to continue our discussions with it, but I will be happy to write to the committee when it is confirmed. We are seeking to do that as soon as possible.

10:30

Jeremy Balfour: That would be very helpful. Thank you, minister.

The Convener: I call Emma Roddick.

Emma Roddick: Hello, minister. I realise that the hope is that people understand that they might be better off on ADP than they are on DLA and opt to transfer when they can. What challenges will be

presented with regard to managed migration if a lot of cases end up not transferring through the natural migration process? What might be the negative effects for claimants who do not move?

Ben Macpherson: In my opening statement, I talked about the three circumstances in which people would be part of the cohort transferring under these regulations, or what we call natural case transfer. There is still managed case transfer for those transferring from working age disability living allowance to ADP, and we have considerations to undertake in that respect, but the position is clear: clients to whom any of the three different situations apply will be selected as part of this process.

Of course, we have worked to ensure that people do not have to undergo the sort of DWP-style assessment that they have when they are asked to apply for PIP. A lot of the motivation for putting the natural case transfer process in place was to prevent people from having to go through that PIP assessment process. Instead, they will simply be transferred on to ADP, after which their situation will be reviewed in due course.

The Convener: We move on to questions on transitional protections from Pam Duncan-Glancy.

Pam Duncan-Glancy: Good morning, minister and other members of the panel. I want to say up front that, as with other areas of ADP, there are aspects of these regulations that we welcome, such as the terminal illness rules and the different approach that is being taken. My questions, therefore, are put on the basis that we will support these regulations today.

However, I have a few questions about some of the decisions that have been taken up to now. The move from DLA to ADP is not necessarily happening just because someone's circumstances have changed; it is an administrative change. Can you guarantee that the no-worse-off principle set out by the Scottish Commission on Social Security will be applied in the case of those moving from DLA to ADP, particularly in the midst of a cost of living crisis, and if so, how?

Ben Macpherson: As I said in my opening statement, we have thought about how this process will affect individuals. First, there is the case transfer process and then there is the review, which is what I think—if I am not mistaken—you are referring to. The very clear position is that, at the end of the case transfer process, no one should be worse off than they would have been, had they stayed with the DWP.

As for the review of cases, which of course will happen in due course, the differentiation in our system is that, if an award is increased after being reviewed, that increase will be backdated to the point of case transfer, ensuring that no one misses

out. That sort of backdating does not happen in the current system.

If an award is decreased, that change will only take effect from the date of the decision, which means that there will be no overpayment that the person will be asked to repay. That clear difference will be of advantage to people.

Pam Duncan-Glancy: I know that both aspects will be welcome, minister. Just in case I forget to do this—as I have in the past, so please allow me to do it just now—I refer members to my entry in the register of members' interests as someone who receives PIP and who, I assume, will at some point transfer to ADP.

The aspects that you have just set out are really helpful, but I am still not clear whether you think that some people will be worse off. Can you specifically commit to the no-worse-off principle in this regard?

Ben Macpherson: No one will be worse off through the case transfer process.

Pam Duncan-Glancy: But what about the long term?

Ben Macpherson: I cannot speak for individual circumstances after the review, because that will be part of the review process under the eligibility rules for ADP. However, we have explored a number of options for people who might see a reduction in their award or might receive a nil award when their ADP is reviewed, and I will just set out some of those different options now.

We will support people in a number of ways. First, as I have stated, we are ensuring that individuals transfer at their current award level in the first instance, so that they can be supported through the review process. We are also, as I said in response to the deputy convener, setting out clearly in advance the support available to them through our local delivery service and independent advocacy service.

Individuals will benefit from the changes that we have made to ADP to ensure that they are treated with dignity, fairness and respect. For example, we will trust what they tell us. We will place the onus on Social Security Scotland to collect information on people's behalf during the review and require only one piece of formal supporting information. An important point is that people will have the right to challenge any decision that sees their award reduced or results in their getting a nil award, and they will have access to short-term assistance through that process. The situation for people will, as a result, be a significant improvement on their situation had they been in the DWP system.

Pam Duncan-Glancy: I do not doubt that. That the current DWP system is poor, particularly in the move from DLA to PIP, is well documented, so the

Scottish Government's different approach, which includes protecting people for that bit longer, is hugely welcome.

You said earlier that people will not have to reapply as they have to do in the move from DLA to PIP. Ultimately, however, they will have to reapply; it will just happen later, and then they will have to make an application for ADP, which is what—

Ben Macpherson: No—they will not have to make an application. The cases with regard to ADP will be reviewed under the light-touch review process that we have set out.

Pam Duncan-Glancy: That is helpful. Have you at any point considered—

Ben Macpherson: Of course, it all depends on an individual's circumstances, too—I cannot speak generically. I am sorry to interrupt you.

Pam Duncan-Glancy: No, that is okay. It is important that we have a dialogue on this.

Disabled people will be watching this and, I guess, worrying, as anyone on DLA transferring to either PIP or ADP will worry. As I am sure that everyone appreciates and understands, it is not a great feeling when a review happens, and the communication and the messages that you put out will be important. Given that, over the years, your Government and my own party in particular have been saying that the changes from DLA to PIP were concerning and given the many problems that you had when the UK Government changed to PIP, have you at any point considered replicating some of the DLA systems in ADP to create a like-for-like benefit for the people concerned?

Ben Macpherson: We have thought about many different options, and I will bring in Kate Thomson-McDermott in a moment to talk about the considerable amount of work that has been done. Of course, the big challenge for us was that we obtained these powers over disability benefits when the UK system was still in transition between DLA and PIP, but we have tried to make sensitive and effective decisions not only to improve our system but to ensure that case transfer is undertaken in a safe and secure way. Do you want to add anything, Kate?

Kate Thomson-McDermott: We have looked at a whole manner of options. When we started to look at case transfer, the expectation was that the managed migration from DLA to PIP would be completed before the Parliament and ministers took over competency for disability benefits. When it became clear that that was not going to happen, our first action was to ask for the managed migration process to be halted.

We then looked at a number of options, including whether we could transfer cases administratively into the social program management system while keeping them within the DLA legislative framework. However, that posed quite significant challenges. We would have had to build DLA into Social Security Scotland's systems and then train up staff to work to the DLA and DWP legislative framework and to carry out revisions and supersessions instead of redeterminations and appeals. In other words, the whole framework that came with the benefit would have had to have been recreated within SPM, which would have been a huge undertaking that would have impacted the ability to deliver ADP and then go further.

We then looked at bringing in a hybrid system. Could we create a benefit within the 2018 framework that still had the eligibility and criteria components for DLA, so that we could use the same rules and SPM for appeals, redeterminations and reviews in the Scottish system? That would also have been better for clients. We looked at that, but it was just not possible to deliver that in time for ADP national. We really looked every which way.

However, we are still very much considering that option for DLA-managed transfer and DLA for 65-plus, and we hope to be able to come back to the committee with our decisions on that in due course. As I have said, the option is still being considered; however, it was not going to be able to be delivered by ADP national, and we wanted to ensure that we had an option in place from ADP national onwards that would allow clients to move on to ADP and go through the ADP process instead of having to move on to PIP. This was the best option that could be delivered.

Pam Duncan-Glancy: Thank you—that was really clear. However, what I am trying to get at is whether, in designing ADP, you at any point considered replicating the best aspects of PIP and DLA to ensure that the ADP transfer system would be much smoother for anyone coming from DLA or PIP as a result of its being able to look at the eligibility criteria across both.

Ben Macpherson: I would refer you to what has just been said. I would also point out that we also have to transfer people on PIP and that we need rules that are consistent and like for like with PIP. We have 300,000 PIP case transfers to undertake.

Pam Duncan-Glancy: I have seen the figures—there are also the 40,000 on DLA. I was just keen to know whether any thinking had been done on that.

Some of SCOSS's recommendations hinge on the review process, which brings us back to the

eligibility issue. Can you give us an update on that process?

Ben Macpherson: Certainly. It is important that we prioritise the case transfer of any individual who would otherwise be required to apply for a PIP under the DWP business-as-usual rules. I know that colleagues will appreciate that. We have already made significant improvements to the assessment process for ADP and will apply the eligibility criteria fairly and consistently to all those entitled to ADP to ensure that the impact of a disability or health condition on an individual, including the impact on mental health conditions, learning disabilities and fluctuating conditions, are taken fully into account.

As Pam Duncan-Glancy has rightly emphasised, we have given a firm commitment to a wide-ranging independent review of ADP commencing one year after the national launch of ADP. In recent days, I have been in active discussions on that matter with officials, but in light of the extensive feedback that we received, we have made a further commitment to a two-stage review, with work beginning later this year, to identify what improvements can be made on the mobility criteria and what should be included in the scope of the stage 2 independent review. We will provide details on both as soon as we are in a position to do so. I appreciate that members, stakeholders and people more broadly are interested to get an update on the first stage, and I certainly give an undertaking to do that as soon as I can.

10:45

Pam Duncan-Glancy: Thank you.

You have touched on this already, but my final question is on the support that people will get through the transitional arrangements. Do you have any understanding of the number of people who will need that kind of independent support through the advocacy service or third sector organisations, and have you looked at the capacity that those organisations will require to meet that demand?

Ben Macpherson: As I laid out in my answer to the deputy convener on the first questions on these regulations, our resourcing of the independent advocacy service has been set out and budgeted for and is being provided and scaled up. I have already talked about the £12 million that we have provisioned for welfare advice and the engagement with stakeholders that is being undertaken by officials. The agency and the Government have a very close relationship with relevant stakeholders, and the fact that, as we understand it, there will be around 100 transfers per month means that we have capacity in the systems in Scotland—both in Social Security

Scotland, of course, and in the advocacy service—to be able to provide that support to those people.

Pam Duncan-Glancy: Thank you. I have no further questions on this subject, convener.

The Convener: We have some questions on backdating. I will bring Emma Roddick in on that, followed by Jeremy Balfour and Miles Briggs.

Emma Roddick: Sorry, convener, can you give me a moment?

The Convener: Of course, I will go to Jeremy Balfour first and then I will come back to you.

Jeremy Balfour: Sorry, my computer has just gone quiet. I will let Miles go first.

Miles Briggs: Luckily mine is working. Good morning, minister, and good morning to the others on the panel. I want to follow on from Pam Duncan-Glancy's line of questioning. What work has the Scottish Government undertaken to predict the number of people who may see their award ended or reduced, and has that modelling been undertaken?

Ben Macpherson: It depends on the individual circumstances. We have to evaluate every case on the merits of the individual's position and the fact that we will be doing every review from a position of trust. We have some awareness of what has happened with PIP but our system has differences built into it. I think that you heard about some of the implications of that from the Scottish Fiscal Commission earlier in the meeting.

We know that, going from DLA to PIP, about a third of people have received an increase, a third have received a decrease and a third have stayed the same. However, as I said, we will treat every case individually, as people would expect. We will project where we can, but we want to make sure that people are processed individually within their circumstances, and we do not want to prejudice that.

Miles Briggs: I take from your answer that that is where you think this might go: a third, a third and a third.

Ben Macpherson: I am not saying that, because that is what the evidence shows happened for people going from DLA to PIP, but that is the evidence from the DWP's undertaking of its process. We will see how that situation develops in our system. A key point of emphasis that members will appreciate is that we expect to get more decisions right first time. The split of a third, a third and a third comes from initial findings, but 65 per cent of PIP appeals are successful, so there is a different outcome in the end. We have those background situations that help us to consider how this process into the ADP will progress. Certainly, we would look to get decisions

right the first time. That is a determination of ours so we are likely to see more success.

Miles Briggs: Does Darren Kelly have an opinion on that modelling?

Ben Macpherson: Is it not for me to bring in my officials if I wish to?

The Convener: It is for you to bring them in if you wish to bring them in, minister.

Ben Macpherson: Mr Kelly, if there is anything that you want to add from an agency perspective, feel free to do so, but members will be aware that our determination is to get more decisions right first time. The process that I have set out regarding how people have moved from DLA to PIP is background information, but we are at the beginning of the process when it comes to Social Security Scotland.

Darren Kelly (Social Security Scotland): The only thing that I would add is the investment and time that is being put into training and working closely with our DWP colleagues to ensure that we get the decisions right the first time. I do not have anything else to add on that.

The Convener: I will go back to Emma Roddick and then Jeremy Balfour.

Emma Roddick: I am aware that SCOSS was concerned about the proposal to backdate to the start of the ADP claim rather than to when a change of circumstance is reported. As the natural case transfer by definition applies to those who are coming forward with a change of circumstances, what difference is there likely to be between those two dates?

Ben Macpherson: When it comes to increases that result in a change of a person's conditions, we do not estimate there will be any increased cost, because our approach largely mirrors the DLA-to-PIP transition, which is covered in the funding that we receive from the block grant adjustment. However, our approach to any decreases will likely increase our costs, as we are choosing to be more generous than the DWP policy. The position with increases to a person's payment is that they will be backdated to when the case transfer happened.

With regard to decreases, we will apply that only from the date of the review rather than the change of circumstances or case transfer. Therefore, they will apply from when the person's review outcome is decided. Of course, if they choose to undertake a redetermination or appeal, they will get short-term assistance through that process. It would be only from the conclusion of their review that any decrease or a nil award would be applied.

Jeremy Balfour: I would just make a point of clarification for the minister: I do not think that

anyone from Social Security Scotland works for him. It is a totally independent body away from Scottish Government. I say that merely so there is no misunderstanding on that.

I have a quick question, minister. There seems to be a difference in the treatment and the extent of backdating that is available to people transferring from DLA compared to people transferring from PIP. Did you look at any mitigation measures around that?

Ben Macpherson: Can you just refine that question, Mr Balfour, so that I am clear about what you are asking?

Jeremy Balfour: My understanding is that the backdating that is available is different for DLA compared to that for PIP, and that there may be people who will be less well off as a result of that transfer happening. Has any mitigation been considered for that?

Ben Macpherson: As I said, any increase will be from the date of case transfer. In terms of a reduction or a nil award, there is the process of case transfer—which will take 13 to 17 weeks—and then there is the review, which takes time, and then any redetermination or appeal.

There might be circumstances where, under the DWP system, the time before the reduction was applied would have been longer but, in a significant number of circumstances, we anticipate that, in the event of a decrease or a nil award, people will generally be better off within our system, because of short-term assistance and the fact that we will apply the decrease only from the date of final decision rather than date of transfer or change of circumstance, which is the situation with the DWP. Kate Thomson-McDermott can say a bit more about that.

Kate Thomson-McDermott: Our approach across all the case transfers seeks to ensure that people are not financially disadvantaged as a result of the transfer. Prior to transfer, there are different rules for different groups of people and people are in different circumstances. What we do is try to look at what would have happened if they had stayed with the DWP and ensure that, when we move them over, they are in an analogous position or are better off.

For each of the case transfers, there will be slightly different rules in terms of effective dates, processes and backdating to make sure that we are matching as closely as possible the journey that clients would have continued on had they stayed with DWP.

Jeremy Balfour: To follow that up, will people be less well off for that period under DLA compared to PIP, or it is the other way around? Which of the two is likely to see somebody getting

that backdating happening quicker, or are they both the same?

Kate Thomson-McDermott: They match the journey. If somebody had been moving from DLA to PIP, they obviously would have to put a PIP application in. There is an average of 22 to 26 weeks to process that application and any increase or decrease would have been applied from that point. When we move somebody from DLA on to ADP, as the minister has explained, they obviously have to wait. Then we backdate the increase but we would not seek to backdate the decrease. They will get the increase around about the same time—in some circumstances a bit quicker—but any decrease will come through much later.

For PIP, what we try to do is match what the effective date would have been for the natural case transfers, had that change of condition been considered by DWP and the review undertaken by DWP. Then, as best we can, we will try to match the effective date rules for when they move over. It depends on the individual circumstances of the cases, most of the time.

The Convener: We will move on to our last theme, which is about monitoring and evaluation.

Natalie Don: In relation to the case transfer communication strategy, which we discussed earlier, can the minister advise how this will be evaluated over time to ensure that it is working as planned? Following on from that, will statistics be published breaking down which elements of clients' awards change following the post-transfer review? For example, will it be transparent how many people are losing out or gaining from this move?

Ben Macpherson: We will consider the effectiveness of our communications as part of our wider evaluation of the case transfer process, which will form part of our wider published strategy for evaluating the policy impacts of the devolution of disability benefits.

11:00

We are developing plans for the case transfer evaluation, which will include a focus on individuals moving from DLA to ADP, and it is expected that the evaluation of the case transfer process will draw on data from multiple sources, including management information, Social Security Scotland research activity and qualitative evidence from those who have experience of the case transfer process. We expect to publish an evaluation report on the case transfer process in summer 2023, and are continuing to consider appropriate reporting timelines in line with our developing evaluation plans.

In terms of the statistical question, quarterly reporting of ADP statistics will begin from 14 June 2022. The content of these statistics will expand over time and we intend for information on case transfers and reviews to be included in future cycles of that reporting. As part of that, we expect to include information relating to the change in clients' awards following post-transfer reviews.

Natalie Don: That is extremely helpful.

The Convener: I will go back to Jeremy Balfour.

Jeremy Balfour: No, I do not have a question.

The Convener: Apologies—I see that you were just typing that in the chat box.

Finally, Pam Duncan-Glancy, do you have a further question?

Pam Duncan-Glancy: I have a short question. Minister, will you commit to come back to the committee in a year's time to give us an update on this particular part of the transfer?

Ben Macpherson: Certainly, I am open to coming to the committee. We had a good discussion on case transfer generally recently and I am certainly open to doing that again. Obviously, we will have different engagements—like we have today—on specific regulations, but if there is an appetite from the committee to have a similar session to the one we had previously on case transfer, which would include the process that we are discussing today, I would of course attend it.

Pam Duncan-Glancy: I would be keen to have such a session, following on from my colleague Natalie Don's points around an analysis of how case transfer has impacted on individuals. I am not sure whether that will be available in a year but, if it is, a session on that would be helpful.

Ben Macpherson: I refer to my answer to the deputy convener, in which I set out what we will publish. Of course, the statistics that are assimilated as time progresses will be more insightful for all of us as the roll-out of case transfer is undertaken more generally. I talked about our evaluation report that is to be published in summer 2023. I would imagine that the committee would probably want to discuss that at that point.

The Convener: If there are no further questions from members, we will move on to the formal debate on the motion. I remind committee members that only members and the minister may take part. I invite the minister to move motion S6M-04303.

Motion moved,

That the Social Justice and Social Security Committee recommends that the Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous

Amendment) (Scotland) Regulations 2022 [draft] be approved.—[Ben Macpherson]

Motion agreed to.

The Convener: Do colleagues agree that the clerks and I will produce a short factual report of the committee's decisions and arrange to have it published?

Members indicated agreement.

The Convener: I thank the minister and the officials who have joined us online today.

Council Tax Reduction (Scotland) Amendment (No 3) Regulations 2022 (SSI 2022/161)

The Convener: Agenda item 5 is consideration of a negative instrument. Background information was supplied to the committee in paper 5. Are members of the committee happy to note the contents of that?

Members indicated agreement.

The Convener: That concludes the public part of this morning's meeting. At next week's meeting we will hear from the Cabinet Secretary for Social Justice, Housing and Local Government and the Minister for Public Finance, Planning and Community Wealth in our final evidence session on our low income and debt inquiry.

11:05

Meeting continued in private until 11:37.

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

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