

# GERS might comply with the rules but so what when the r...

Published: January 13, 2026, 5:19 am

---

My attention was drawn yesterday [to a blog by Graeme Roy](#) of the Fraser of Allander Institute, which claims to be 'Scotland's leading independent economic research institute' and is based at the University of Strathclyde. Graeme Roy, who admits he worked on preparing GERS ([Government Expenditure and Revenue Scotland](#), which has been the subject of [some discussion here](#) of late) for seven years until 2014, write defending the criticisms I have raised of it, without ever explicitly saying so.

It may be worth starting by recalling what my first (and continuing) criticism of GERS was. [I said in a blog](#) that estimated data from the London (which I made clear was the Westminster government) was of little use in deciding the future of Scotland. In that case it's important to note two things Roy says. They are both in this one paragraph:

*In short, GERS estimates the contribution of public sector revenue raised in Scotland toward the public sector goods and services provided for the benefit of the people of Scotland. It's important to remember that GERS does this taking Scotland as a mini-UK, and the constraints and protections that the current constitutional arrangements bring.*

I could almost finish at this point. First, Scotland is not a mini-UK: it is a separate country within the UK. In that case GERS is prepared on an inappropriate basis. And independence assumes the current constitutional arrangements will change. My claims are, therefore, correct as a matter of fact. But having entirely conceded my argument Roy goes on to defend GERS in ways which do not anyway, in my opinion, make sense, so I will continue.

My main concern is this claim:

*It's a National Statistics publication. This means that the statistics — and how they are presented — have been independently judged to be methodologically sound and produced free of political interference.*

In what follows I wish to make clear that I respect what Roy has written, and the integrity of his motives in doing so, and his stated beliefs. I am quite sincere when

saying that I believe he sees no problems in making a number of assertions with which I will, however take issue. Nor, I stress, is it the case that in saying these things that I am questioning the integrity of those preparing GERS. What I am saying is that they are working sincerely within a system which which, first of all, imposes political interference as a matter of fact and which is not as independent as Roy would like to claim, albeit entirely honestly.

Let me deal with the second issue first. I am afraid that I have little confidence in almost any claims of professional objectivity. I have long challenged the accountancy professions claim to be objective when it comes to standard setting and enforcement. It patently is not. In fact there's strong evidence [it does not even understand the law and instead construes it to its own advantage](#). Economists are no better: I always remember with amusement the claim that an economist once made to me along the lines of "Of course I am objective; I accept all the assumptions of neoclassical economics", to which I fell about laughing, largely because the absurdity of what he'd said was clearly not apparent to him. And when it comes to government statistics the standards are set by one civil service organisation for another civil service organisation and since all such organisations will call upon the same broad pool of talent and operate in the same broad way for the same broad administrative structure, financed in the same broad way it is hardly surprising if there is a convergence of opinion on what is acceptable. The fact that there is a peer review process does not alter this: peer review is almost always designed to reinforce the status quo. I stress I am not saying that the statistics are not prepared in accordance with a standard, but just as winners write history, it's a fact that prevailing power elites write rules to reflect their priorities without always realising that they have done so. As a result saying GERS is acceptable because it meets the standards set by Westminster who quite clearly want Scotland to be treated as if it is part of the rest of the UK is no comfort at all. It just says that's the standard that's been met. It does not say if the standard is appropriate.

And this is the problem Roy faces when claiming there is no political interference in GERS. He seemingly fails to note when doing so that he has made, and noted, two massive political assumptions i.e. that Scotland is just a part of the UK when it would not have its own parliament if it was, and second that Scotland can survive on UK based data and does not need its own economic data despite the fact that it has devolved economic powers. That's not an objective assumption. It's actually an assumption that is, in my opinion, contemptuous of the whole idea that Scotland has the right to exercise discretion by denying it the data it needs to both decide upon appropriate actions and then appraise outcomes. This is a Westminster assumption and is implicit in the data available to prepare GERS. However good the statisticians who prepare GERS are they can't overcome this fact and they should, I suggest, recognise that fact, but Roy does not. In that context the claim Roy then makes that GERS must be right because it looks remarkably like the UK as a whole is, to say the least, mildly absurd. If the data GERS produces for Scotland is an abstraction from that for the UK as a whole the only thing that would be surprising is if it did not look like the UK as a whole. Roy

seems to miss this obvious point.

So how might this happen? Roy believes what he has said, I am quite sure. But he has made assumptions that I think are are political and so subjective without realising because, I suggest, they are, to use [George Bernard Shaw's definition](#), the assumptions of a reasonable person. Reasonable people adapt themselves to the ways of the world. Roy is doing that. So too, of course, are those who establish the standards for statistics with which GERS complies. And if you do comply with the ways of the world you rarely realise that is what you are doing precisely because complying seems so normal you do not even realise it is a choice. There is just one problem though: as Shaw also noted, unreasonable people seek to adapt the world to their ways. As a result he suggested all progress is dependent upon the existence of unreasonable people.

I am, I readily confess, unreasonable on this basis. I was told, endlessly, that I could not have and did not need country-by-country reporting. Now it is to be required worldwide.

And I was told automatic information exchange from tax havens would not happen in my lifetime. It is underway.

Time and again HMRC have said I am wrong on the tax gap, but the feeling that it may be them that is wrong is now becoming widespread.

In fact the whole tax justice agenda has been a story of being told that existing data is just fine by a power elite, whether it be politicians, governments, their agencies or professional bodies that claimed we really did not understand just how well the system was working and to leave them in peace. But we did not, and demanded new data anyway, and we now know we were right to do so.

It is my suggestion that the story in Scotland is the same. GERS was created by a Westminster power elite so suit their purpose. It cannot now meet the needs of Scotland, however much it complies with the statistical standards created by that same power elite. I don't apologise for saying so. I reiterate: Scotland needs its own data. I don't think it's unreasonable to say so, but many apparently do. I don't apologise for upsetting them.

Which leads to me to my final question in this blog (which is not aimed at statisticians, but politicians), which is why making this suggestion is so contentious? Could that be because some people do not believe Scotland is a country worthy of its own data? And could it be that they really do not think it should have the information it needs to make informed decisions? That's perfectly possible, but if that's what they do think then I have to ask why do they also think they have the right to suggest they should govern from Holyrood, whether Scotland is independent or not without the data that will increasingly be required to do so?

The question is a serious one. My suggestion is that those so wedded to GERS that they

cannot see what their devotion implies are actually not fit to make the necessary judgements that holding office in Scotland would seem to demand. I would presume that a demand for better data for Scotland would have universal appeal amongst anyone who aspired to office in that country. That it does not suggests to me that some are quite determined that in principle Scotland should not have the information its politicians need to govern. At a quite deep level that's worrying because it implies that not only are some opposed to independence but that they have not even embraced the idea of devolved power in which, however, they make the appearance of partaking.

Information is power. Scotland must have the information it needs. Without it, whether within or without the UK it will not have the power to shape its future. And that is no minor issue.