

Scottish people deserve the data they need to decide, w...

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Sometimes I get the impression that there is the odd person out there in the wider world who does not agree with every word I write here. Sometimes the message is subtle. Other times it's blatant. Kevin Hague's comments, published in both the [Scottish Daily Record](#) and the [Spectator](#) yesterday were very definitely in the second category. As he put it:

The SNP once proudly proclaimed that they had Nobel laureates championing their cause. Now they're reduced to relying on the increasingly embarrassing contributions of accountant and tax specialist Professor Richard Murphy, the man who suggested that John McDonnell was 'all too willing to accept conventional neoliberal thinking'.

I feel sorry for Kevin, and I have never even met him. In March this year I was wholly unaware of his existence. And then, in the way I often do, I saw some data, it struck me as worthy of comment, and [so I wrote a blog](#). I can't say the rest is history, but so began my 2017 Scottish adventure on this blog.

Poor Kevin thinks I did this to support the SNP. It's the first of his many mistakes because I don't do party politics. I have had ample opportunity to do so. But I pursue ideas. Kevin's just not got that.

Nor has he even understood that I am not pursuing an argument that is inherently nationalist. What I am saying is Scotland has appalling data on which to make decisions. If that is true (and anyone who can pretend that GERS is decision useful does not, I think, understand what that phrase means) then this should matter to anyone with an interest in Scottish politics. After all, Scotland does have its own parliament. It has significant spending powers. Now it has revenue raising powers. And parties of every hue seem to want to control this process. Kevin Hague has chosen to perpetuate the myth that Scottish economic management on the basis of data is an issue that only nationalists need worry about. The political reality is that he has seriously missed the point as to why this data matters because high quality data should matter to everyone in Scotland. And for the record, I would willingly discuss it with any party that is interested but it so happens that it seem to be the parties more inclined to

independence who are taking an interest in this issue. I commend them for doing so. I seriously wonder what the rest think they are doing because the issue is of enormous significance whether there is independence or not. I do not see how devolved government can work with the data it has now.

Having addressed that issue, and having decided to ignore the ad hominem and Unionist comments with which Kevin laces his piece, let me address just one more of his serious misconceptions, which is this:

Murphy's argument is basically one of incredulity: he simply refuses to believe the GERS figures can be correct because he doesn't understand them. He casually advertises his ignorance of how the figures are compiled by admitting to being 'continually bemused' because he thinks the numbers are somehow improbable.

Kevin's right. I do refuse to believe the GERS figures. But that's because they are wrong. There are three reasons for saying that. First, as Graeme Roy of the Fraser of Allander has said, they treat Scotland as a mini part of the UK. That, however, is not true. Scotland is a country within the UK with its own devolved government. In that case the whole premise upon which the data is prepared, which may just have been appropriate in 1992 when this saga began, and possibly (given the state of devolved powers at the time) so in 2007 when GERS was last seriously revised, is now just utterly inappropriate.

Second, that's because the vast majority of the income data is estimated and in key areas (like some major taxes) could be seriously inaccurate, which no one can dispute.

Third, that's because as I have shown the data does not correctly apply the accruals principle. In that case the data as presented so misrepresents the truth that if an accountant was to present the data as true and fair I think they would be guilty of professional misconduct.

In that case of course I am bemused, but not because I do not understand the data, but precisely because I do. And because I do understand it I wonder why this situation has been tolerated for so long; why no one in Scotland has pointed out some of the flaws I have so easily noted before and why anyone thinks the data is still useful. If Kevin has not realised that is why I am bemused I worry for him.

In that case Kevin's rant that I do not understand that Scotland runs a deficit is wholly misplaced. I accept that it does. I would argue that it should. He wholly misses the point by suggesting that I do not understand this. But what I am saying is that the deficit is not recorded properly. I also argue that it includes costs that are not Scotland's to bear. And I argue that Scottish income is deliberately understated by GERS. I would also argue that the way GERS is presented makes it almost meaningless for decision making (I will have much more to say on this in the next week or so). And I would argue that the assumption that Scotland has liabilities for UK debt that clearly cannot be attributed

to it either legally or on the basis of its actual economic performance also questions the capital maintenance concept that underpins GERS (i.e. how the Scottish balance sheet is valued, which is an issue that also needs to be addressed since as yet GERS has no balance sheet attached to it, making it almost meaningless).

Kevin is worried that nationalists may be relying on me. I leave nationalists to make their own decisions on that, although I will say that those I meet (and I do meet many of them) have the merit of taking this issue seriously. What worries me is that unionists might think that what Kevin has to say has merit when firstly it ignores the technical accounting and economic flaws of GERS and secondly places emphasis on dogma rather than anything to do with decision making on the future economic policy that any Scottish government, including a unionist led one if that were to happen, would have to make.

And that's what's really worrying about his position and the enthusiasm some show for publishing it. What it denies is the ability of Scottish people, of whatever their political persuasion, to decide. And here I will get off the fence. That's just wrong. They can decide. As a matter of fact they do decide. And in that case they are owed the data they need to make sure they can do so to the best of their ability, which is precisely what Kevin Hague and his like, wants to deny them.