

## GERS is not a meaningful account but is just a politica...

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I have been a [critic of GERS](#). As a result I have exposed weaknesses in its methodology that I think are significant. Those weaknesses include (but are not limited to):

- \* The fact the GERS is inconsistent in its treatment of tax revenues and expenditure in Scotland. So, the income is only that identifiably attributable to Scotland, subject to points made below on data quality, but the spend is that identifiably Scottish and that apportionable to Scotland on the basis that it is claimed Scotland benefits from it even if it is spent elsewhere. The taxes paid on these sums apportioned to Scotland are not credited to Scotland and so there is a bias in GERS that means it always will show a larger deficit for Scotland than is correct.
- \* GERS is largely based on estimates and apportionment of data for the UK as a whole, and is not actual Scottish information. Very little of the data used is actual fact, from oil revenue (which appears grossly inappropriately apportioned) onwards. There may be small improvements now Revenue Scotland is at work, but this will not impact on the overall quality.
- \* The data to check that some of the information is correct is just not available. For example, there is no way of knowing the value of goods and services flowing over the borders into England and Northern Ireland and so where value is really added is unknown. This means it is almost impossible to know the true levels of economic activity in Scotland and so guess whether the tax base is right.
- \* With so many Scottish companies being based in England deciding what profit arises in Scotland is nigh on impossible when there is no reliable data to base this upon.
- \* I could go on: you should have got my point by now.

The situation is however worse than this analysis suggests. The question has to be asked as to what GERS is for? Accounting only makes sense when there is someone accountable for an action. Otherwise what is the accounting for? And this is a wholly valid question in the case of GERS. The fact is that in its case no one can really be asked to explain the data because there is no one responsible for it. And no one can be

asked to do anything about it as a result. After all, no one is responsible for all Scottish Government income and spend: Holyrood is not. If anyone is it is Westminster but they have now devolved just enough power to claim they are not either. So, if anything, GERS is an account of who is not responsible for what is going on. That, of course, is an indictment of the current state of devolution. But it also makes clear that the GERS statement has no accounting or accountability meaning. This suggests it can only be a political document that can only require a political response.

The appropriate political response to GERS is to make clear it is a Unionist document. In other words, it assumes the Union does exist, is beneficial, and will be perpetuated and is actively embraced as a result by the Scottish government. It is, of course, entirely possible that such a government could exist in Scotland. In that case such a government could 'own' GERS if it so wished, although I would still suggest it would be unwise to do so because of the massive, and inherent, data uncertainties within it and because under current rules it apportions responsibility to Scotland for a great many decisions over which it has no control at all.

So what is the appropriate political response to GERS from a Scottish Government that does not share the Unionist view? This seems the most interesting question to me. I suggest it is this.

First, it has to make clear GERS is not, as such, its publication. It is a UK publication prepared on a UK basis and that its logic pre-dates even devolution.

Second, it has a duty to point out all the data flaws that exist.

Third, it has to make clear how much of GERS it is not responsible for.

Fourth, it has to make clear its own accountability and how it is doing on that score. This is all it can be responsible for.

Fifth, it has a duty to start collecting its own data.

Sixth, it must show what of the sums apportioned to Scotland it would not have to spend, or would not want to spend if independent.

Seventh, it should explain major areas of policy difference and what the consequences would be.

Eighth, it should explain how it would collect all the tax due to Scotland for what happens in Scotland if it were to be independent, which GERS does not do.

Ninth, it should argue why it is just not responsible for some UK costs, like defence spending it would not support, nuclear power it would not perpetuate when Scotland has so many better energy sources, and debt interest it has never accumulated liability for.

Tenth, it should compare Scotland with each English region, Wales and Northern Ireland and not just the UK as a whole, which is a meaningless exercise, not least because it means Scotland is double counted.

Last, it should demand cooperation from Westminster in preparing such an account and if that is not forthcoming say so.

I stress, this is just an outline for a blog and not a whole strategy for GERS. But the intention is clear. Each year Scotland suffers the GERS fiasco and right now the Unionists revel in it because this is an account fabricated to support their cause. My suggestion is that GERS is not an account in any meaningful sense. It is just a political stunt. It is time Scottish nationalists, including those in government, to treat it as such and begin a robust fightback.