

Wee Ginger Dug, and me

Published: January 14, 2026, 12:00 am

I spent last evening talking to Wee Ginger Dug - or, rather, Paul Kavanagh who blogs, writes and podcasts under that name. We did, perhaps inevitably, discuss GERS (Government Expenditure and Revenue Scotland), but quite a lot else came up along the way. I repost this from the [Wee Ginger Dug](https://www.weeingingerdug.com/) site:

<https://soundcloud.com/user-291670852/dugcast-27-08-2020-with-richard-murphy>

https://w.soundcloud.com/player/?url=https%3A%2F%2Fapi.soundcloud.com%2Ftracks%2F883496041&auto_play=false&hide_related=false&visual=true&show_comments=true&show_user=true&show_reposts=false&color=ff5500

[WeeGingerDug · Dugcast 27 08 2020 With Richard Murphy](#)

This week, especially because it's the week of GERSmas, I am delighted to be joined online by Professor Richard Murphy. Richard is perhaps best known in Scotland for his work on the GERS figures, but he has a wealth of experience in tax policy. He is a chartered accountant and political economist who campaigns on issues of tax avoidance and tax evasion. He is currently a professor of International Political Economy at the University of London.

We discuss the GERS figures and how in Richard's estimation, "GERS is CRAP — Completely Rubbish APproximations." He explains how he first got interested in GERS because of his interest in the way that numbers can be used to construct a political narrative, and GERS is a perfect example of this. The GERS figures are designed to show that Scotland has a deficit, and were so designed for a political purpose. GERS compares income WITHIN Scotland to expenditure FOR Scotland. Or more precisely to expenditure which is arbitrarily assigned to Scotland. This is not comparing like with like.

Using a hypothetical example he explains: "If Scotland had a real deficit of 3%, and England had a real deficit of 3%, GERS would show that Scotland had a much larger deficit than England." He tells us how GERS is little more than a method of shovelling

England's debt onto Scotland.

It all makes for fascinating listening, and for once we had no technical issues with the sound.