



Manfred Stobartson
request-628401-cbcec181@whatdotheyknow.com

Our Reference: 201900010315
Your Reference: request-628401-cbcec181@whatdotheyknow.com

20 December 2019

Dear Manfred Stobartson,

REQUEST UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 (FOISA)

Thank you for your request dated 18 December 2019 under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for:

According to an FOI you answered below:

Was the £45 billion spent 'real money / cash' or is £5 billion of this expenditure 'accounting adjustments' thus reducing the actual 'real money' spent to £40 billion?

Response to your request

The figures reported in Government Expenditure & Revenue Scotland (GERS) are consistent with the UK Public Sector Finances, which are published by the Office for National Statistics in accordance with National Accounts principles, an international reporting standard used by governments to ensure international consistency. This requires a number of accounting adjustments to be included in both expenditure and revenue. These are primarily symmetric adjustments, and therefore do not affect the net fiscal balance.

These accounting adjustments are a mixture of cash and non-cash expenditure. Further information is available in Table A.9 of the latest GERS publication, which also shows which accounting adjustments

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score as revenue in the accounts. This is available at the link below:

<https://www.gov.scot/publications/government-expenditure-revenue-scotland-gers/pages/7/>

Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the Chief Economic Adviser, Gary Gillespie as:

Chief Economic Adviser
Scottish Government
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

or by email at: Gary.Gillespie@gov.scot.

Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at: <http://www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx>.

Yours sincerely

Iain Pearce
OCEAEA : Economic Analysis And Modelling

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