- 157. The UK Government was responsible for some significant areas of funding and budgeting which affected the management of the pandemic in Scotland. This included funding related to the furlough scheme, testing and vaccination. For instance, in early 2022 the UK unilaterally announced it would stop population testing for Covid-19 in England from April 2022, in most circumstances. This significantly reduced the available consequential funding for the Scottish Government and constrained the Scottish Government's ability to decide on the length and nature of transition of the Test and Protect scheme. While the Scottish government did continue to fund testing in Scotland for a short period. the lack of budgetary capacity or required borrowing powers meant that the Scottish government had little choice but to also transition away from mass population testing. I raised these concerns publicly and with the UK Government. The lack of funding from the UK Government had a direct impact on our ability to continue access to universal testing for longer, as we simply could not afford to fund the scheme within the devolved settlement. I also raised concerns publicly with the UK Government that we had not seen the scientific advice behind their decision to withdraw the universal testing offer, and made it clear that their decision would force our hand to phase out the universal offer sooner than we would have liked.
- 158. In terms of the Scottish Government funding its pandemic response, one of the difficulties included the extremely high cost involved in responding to a pandemic. The Scottish Government is a devolved government with limited borrowing and taxation powers and requires the UK Government to provide funding. When UK funding was withdrawn for certain programmes, and the Scottish Government was required to provide vaccinations and testing for the Scottish public, it was impossible to fund particular measures if the requisite funding was not provided by the UK Government. The cost of the testing and vaccination programme alone was very high. The Scottish Government's primary concern was protection of public health and how it could protect the Scottish public from harm, however clearly available funding was a consideration we had to take into account.

D. TESTING