

procurement of PPE in Scotland and the Scottish Government was committed to managing the risk but has limited powers to do so. Eventually, the lack of funding was resolved once the consequential funding became available. Going forward, greater fiscal flexibility for emergency measures from HM Treasury needs to be confirmed at the **start** of such a pandemic-scale crisis. The fiscal framework between the HM Treasury and the devolved administration does not provide for this.

128. HM Treasury Ministers faced with a similar crisis in the future may wish to consider **allocating a substantial, upfront set amount to give authority to the Scottish Government to act straight away to ensure protection measures are available at the outset – a notional figure of circa £1 billion** (real terms equivalent from now) would be a pragmatic sum. This could be an advance on subsequent consequentials, so that Devolved Administrations do not have to wait for the negotiations between HM Treasury and Whitehall Departments for any funding is available.
129. Regarding data, if not already collected, measures such as economic harm indicators or equalities impact data most pertinent to a pandemic scenario should be established as soon as possible to ensure public money can be optimally targeted.

(ii) Ongoing flexibilities during the course of the pandemic

130. It is a mixed picture about where there was discretion available to the Scottish Ministers during the course of the pandemic. The Scottish Government made many spending announcements during the pandemic period, including in relation to the economic response to Covid, with increased sums often being spent ahead of other parts of the UK because different geographical areas entered periods of restrictions at different times depending on transmission rates of the virus.
131. The temporary introduction by the UK Government of guaranteed funding from July 2020 (described more fully above) provided the Scottish Government with more certainty about available funding to respond to the pandemic and associated decision making during circa three quarters of the 2020-21 financial year. **Work between the devolved administrations and the UK Government to rapidly re-establish these minimum funding guarantee arrangements in the event of a future emergency is likely to be critical in providing the funding certainty required to support Ministerial decision making and rapid responses.**