



**The Health and  
Social Care  
Alliance  
Scotland  
(the ALLIANCE)**



**Managing Scotland's Public Finances:  
A Strategic Approach  
ALLIANCE response**

**12 August 2024**

## Introduction

The Health and Social Care Alliance Scotland (the ALLIANCE) welcomes the opportunity to inform the Finance and Public Administration Committee's pre-budget scrutiny for the 2025-26 Scottish Budget. As in previous years, we continue to emphasise the importance of adopting a human rights budgeting approach to public finances.

The ALLIANCE welcomes the First Minister's priorities in relation to child poverty, the climate emergency and public services. We are however disappointed by what we consider to be a shift away from the principles of the wellbeing economy back towards simplistic and unhelpful aspirations towards simple GDP growth. We recommend that the Scottish Government re-commit to working towards a wellbeing economy and to economic growth that does not negatively impact on the climate, wellbeing, or human rights.

With a view to the upcoming tax strategy, it is essential that long overdue reforms to local taxation are taken forward at pace. The services delivered by local councils, most notably social care, are under significant strain, and the current Council Tax system is not fit for purpose. Alongside this pressing need to reform local taxation, the Scottish Government should also consider how best to use national taxation to deliver a fair society with high quality public services.

Amongst the measures we recommend that the Scottish Government take to deliver on its priorities are investment in social security, including the Scottish Child Payment and disability payments; investing in renewable energy and energy efficiency schemes, particularly targeting disabled households for support; longer term funding for the third sector; and scrapping non-residential care charging.



## **Question 1: Are [the First Minister’s four priorities] the right priorities for the Scottish Budget 2025-26 and, if not, where should the Scottish Government focus its attention?**

The ALLIANCE generally agree with three of the four priorities set out by the First Minister. “Eradicating child poverty” and “tackling the climate emergency” are vital priorities, and we strongly support related policies such as investment in social security, particularly the Scottish Child Payment, and further developing Scotland’s renewable energy industry. There is also a clear need for “delivering better public services” given the significant pressures that have arisen from over a decade of austerity under the previous UK Government.

However, we believe that the priority of “growing the economy” represents a step backwards in the Scottish Government’s approach to the economy. The ALLIANCE are longstanding advocates for alternative approaches to the economy and budgeting. Beyond the wellbeing economy, these include the care economy, gender budgeting, and human rights budgeting<sup>1</sup>. Although there is a slightly different focus for each of these concepts, they are complementary rather than competing, and offer useful lenses through which to view Scotland’s economy.

We further reaffirmed the importance of rethinking our approach to the economy in our 2022 report on the impacts of the cost of living crisis<sup>2</sup> and in our manifesto for the 2024 UK general election<sup>3</sup>. In our manifesto, we argued that “the current approach to the economy and public finances has left far too many people behind. A narrow focus on GDP growth figures says little about the quality of people’s lives, whether there is equality of opportunity, or their needs are being met and their human rights upheld.”

Under the previous First Minister, the concept of the “wellbeing economy” was incorporated directly into the portfolio of the Cabinet Secretary for Wellbeing Economy, Fair Work and Energy. We welcomed that explicit aspiration towards a wellbeing economy at the heart of the Scottish



Government, which also included a commitment to “economic growth for a purpose” within the Medium-Term Financial Strategy.

We are therefore disappointed that the Scottish Government appear to have reverted to the traditional, and failed, pursuit of simple growth in GDP figures. Whilst the other three priorities are positive and do align with the principles of the wellbeing economy, they do not deliver on the entirety of the concept. There is also a clear tension between simply “growing the economy” and “tackling the climate emergency”, as has been demonstrated by the global failure to sufficiently reduce the extraction and consumption of fossil fuels in recent decades.

The ALLIANCE recommends that the Scottish Government explicitly re-commit to the wellbeing economy, and to economic growth that does not negatively impact on the climate, wellbeing, or human rights. The Scottish Government has the obligation, as the UK Government does, to progressively realise human rights. How revenues are raised, how spending is allocated, and how they are used in practice are all essential to delivering on human rights obligations.

## **Question 2: What taxation and spending decisions should the Scottish Government take to make most progress against each of the First Minister’s four priorities, within the current financial climate?**

### **Taxation**

The ALLIANCE do not take a position on the exact rates or forms of taxation that should apply in Scotland. However, we have consistently called for the Scottish Government to develop an approach to taxation and revenue raising that works towards delivering on its obligations to realise human rights, reduce poverty, and tackle climate change<sup>4</sup>. This should include making use of national level taxes, including income tax, to the fullest extent possible.



Most pressingly, reform of local taxation is long overdue and is necessary to ensure sustainable funding for the essential services delivered by local councils. The current system of Council Tax is not fit for purpose and is a significant barrier to adequately funding services and fully realising human rights. It is both highly regressive, due to the relatively limited differential in liabilities between the lowest and highest valued properties, and outdated, being based on estimated 1991 property values.

The regressive nature of Council Tax creates a “Catch-22” situation where increasing liabilities most heavily impacts the least well off, whilst failing to do so negatively impacts services they are most likely rely upon. This has made it difficult for local councils to fund services whilst also leaving Council Tax at the centre of poorly targeted interventions from the Scottish Government, most notably this year’s Council Tax freeze, which was widely criticised by organisations including the ALLIANCE<sup>5</sup>.

The Commission on Local Tax Reform published the ‘Just Change: A New Approach to Local Taxation’ report in December 2015<sup>6</sup>. It is disappointing that despite the amount of evidence gathered by the Commission to inform this report that the Scottish Government has thus far failed to meaningfully act on its recommendations, foremost amongst them that “the present Council Tax system must end.”

It is likely that local government finances would be in a significantly better position had earlier action been taken on local tax reform, with positive knock-on impacts on the Scottish Government’s finances. Given the ongoing pressures on public finances, the Scottish Government cannot afford to continue delaying action on local tax reform. This is also a fundamental component of working towards the priority of “delivering better public services.”

The ALLIANCE remains especially concerned about the funding available for social care. Improvements in social care services are urgently needed, as made clear by the Independent Review of Adult Social Care (Feeley Review)<sup>7</sup>. Given the agreement that local government will continue to play



a leading role in the funding and delivery of social care services even under the proposed National Care Service (NCS), it is essential that local revenues are sufficient to fund adequate provision.

## Spending

In terms of the priority of “eradicating child poverty”, most of the key measures the Scottish Government could take relate to social security. Whilst it is important to acknowledge that social security is not fully devolved and the majority of the system remains reserved to the UK Parliament, which limits the scope for action, where powers have been devolved, the Scottish Government has a clear opportunity to act.

The Scottish Child Payment (SCP) has been a transformative measure, which is estimated to keep around 60,000 children out of relative poverty<sup>8</sup>. Continued investment in the SCP is extremely welcome, and the Scottish Government’s commitment to the policy despite current financial pressures is commendable. Going forward, the Scottish Government should continue to uprate the SCP as necessary, ideally at a rate above inflation when it has the resources available to do so.

Investment in social security with the aim of eradicating child poverty must however go beyond the SCP. Disability has a significant impact on poverty rates for both individuals and their families. Children in households where someone is disabled are slightly more likely to be in poverty than in the population overall, at 28% versus 24%, and this group makes up 43% of the total number of children living in poverty<sup>9</sup>.

Given this, and that the additional costs of disability are estimated at £975 per month on average by Scope<sup>10</sup>, there is a clear need to review the adequacy of disability payments. A comprehensive review of disability payments was one of the calls made in the Scottish Campaign on Rights to Social Security’s ‘Beyond a Safe and Secure Transition’ report<sup>11</sup>. Although many aspects of Adult Disability Payment are currently subject to an ongoing independent review, adequacy is not within scope. The Scottish





Government should therefore consider the issue of adequacy alongside the independent review's final recommendations, with a view to ensuring that the value of disability payments is adequate and helps to reduce poverty.

The ALLIANCE's concerns about a simple prioritisation of economic growth notwithstanding, investment in social security should also be recognised as contributing to growth. Households living in poverty are by definition going without at least some essentials and have limited capacity for spending beyond essentials. Additional income via the social security system is therefore overwhelmingly likely to flow directly back into the economy through greater ability to afford essentials and to spend more on leisure.

The ALLIANCE have previously called for actions that would contribute to the priority "tackling the climate emergency", including in our 2022 report on the impacts of the cost of living crisis<sup>12</sup>. These include accelerating investment in renewable energy, with the added benefit of helping to stabilise energy bills, and in energy efficiency schemes, with high subsidies for disabled households. In addition to helping reduce greenhouse gas emissions, this would create significant numbers of high-quality, skilled jobs, generating significant return on investment.

In relation to the priority of "delivering better public services" and as discussed at length under the taxation section of this answer, there is a pressing need for social care reform. Although the legislative process for the NCS is currently ongoing, there is action that can and should be taken apart from it. Most importantly, the ALLIANCE have repeatedly urged the Scottish Government to fulfil previously given commitments to end non-residential social care charges<sup>13</sup>. Steep increases in these charges in some areas risk deepening poverty amongst disabled people or leaving them without support entirely.

In addition, persistent low pay in the predominantly female social care workforce is also a major contributor to hardship and inequality. Low pay in the sector makes recruitment and retention of staff difficult, negatively impacting the availability and quality of care. Ahead of this year's budget



the ALLIANCE joined with partners, led by the Coalition of Care and Support Providers in Scotland (CCPS), to call on the Scottish Government to value care workers and go further than the proposed £12 per hour rate of pay<sup>14</sup>, and we continue to support that call ahead of next year's budget.

**Question 3: What are the potential impacts of focussing budget decisions on these four priorities on those groups of society who traditionally experience inequality?**

The ALLIANCE would welcome a focus for the coming budget on groups bearing the brunt of social and economic inequalities. Although the ALLIANCE takes a particular interest in policies to support disabled people, people living with long term conditions, and unpaid carers, we recognise the intersectional nature of inequalities including for women, working class, minority ethnic, older and LGBTI+ people. We also advocate a human rights based approach to budgeting because it puts people first and prioritises the needs and rights of people who traditionally experience inequality.

The spending priorities we outlined in our answer to the previous question would already be to the benefit of many of these groups. For example, given that women make up 80% of the adult social care workforce<sup>15</sup>, improved pay and conditions would contribute towards reducing the overall gender pay gap in society. More adequate disability payments, targeted energy efficiency schemes, and an end to non-residential social care charges would help reduce poverty amongst disabled people and their families.

Actions like these that reduce inequalities are also effective forms of preventative spending to support people's health and wellbeing. If fewer people are becoming unwell or having their existing conditions exacerbated by the effects of poverty, such as being unable to afford to heat their homes in winter or enough to eat, then in the long term that will reduce demand and therefore ease financial pressures on the NHS and wider healthcare services.





#### **Question 4: What progress has the Scottish Government made against these specific goals in relation to public service reform?**

The ALLIANCE feel that it is difficult to assess progress on public service reform due to limited transparency from the Scottish Government about its plans and actions. For example, whilst we welcome the work of the Proactive and Preventative Care programme, given the vital importance of moving towards a more preventative approach, we have been told that it operates without a specific budget line. It is also difficult to ascertain how individual programmes within it are going to support whole system change at a national level.

Significant concerns about the ability to deliver reform within the NHS were highlighted by Audit Scotland in their ‘NHS in Scotland 2023’ report<sup>16</sup>. The report identified an absence of a national vision and clear strategy for health and social care, which was impacting on the ability of NHS boards to plan for change.

We have also previously made the point that there is often an unhelpful conflation between “public services” and “public sector”. Many public services are delivered by or in partnership with other sectors, including the third sector. This is especially the case in social care, yet the contribution of the third sector to public services is systematically undervalued.

This has been demonstrated by the lack of representation for the third sector within the Care and Wellbeing portfolio. Similarly, despite the progress paper referring to involving all stakeholders in agreeing a vision for reform, we do not feel that the third sector have been very involved or integral to such discussions. A failure to fully include everyone responsible for the delivery of public services risks a fractured approach to public service reform that doesn’t deliver the change necessary.



### **Question 5: Are there any improvements that can be made to achieve faster progress with public service reform and improved outcomes?**

In line with our response to an earlier question, the ALLIANCE strongly recommend that the Scottish Government include the third sector as an equal partner in public service reform and delivery where it is appropriate to do so. This would help to ensure joined up working across different sectors and services, and increase capacity for sharing best practice across the public service landscape that will contribute to longer term efficiencies and improvements.

The Scottish Government should also follow the recommendation from Audit Scotland to develop a clear national vision and strategy for health and social care. Similar approaches may be worthwhile in other areas of public service delivery, such as education or social security, and should be developed in partnership with people accessing services, the workforce, unions, and the third sector.

### **Question 7: What elements should a new draft tax strategy include to achieve such a tax system?**

As discussed in our responses to other questions, there is a clear and urgent need to progress long overdue reforms to local taxation. The essential public services delivered by local councils, including social care, are subject to significant strain under the current arrangements which is negatively impacting their quality and availability. The ALLIANCE therefore recommends that local tax reform be considered a top priority within the upcoming tax strategy.

Beyond local taxation, the tax strategy should also set out clear guiding principles for how the Scottish Government should approach national taxes, including income tax. This should include a clear purpose statement which recognises that the role of the tax system is to raise the revenues necessary to deliver public services and realise human rights. Decisions on taxation should be shaped by what kind of society we wish to live in, and then building the tax framework necessary to get there.



## **Question 8: How should a new draft tax strategy address potential impacts of behavioural change on individuals, businesses, and the overall tax take?**

The ALLIANCE recognise that behavioural change can have a significant impact on revenues. Analysis by the Fraser of Allander Institute of two income tax proposals last year found that around one-third of the expected additional revenues would be offset by behavioural changes<sup>17</sup>. Whilst the exact impact of behavioural changes will vary from proposal to proposal, it is important that the Scottish Government take those into account.

However, it remains the case that significant additional revenue can be secured through changes to the income tax system. The risks of behavioural change, or divergence from the rest of the UK, should not be exaggerated to justify inaction. The tax strategy should take a balanced, evidence led approach to behavioural change, seeking to identify approaches to taxation that would raise the most revenue with the least difficulty.

As part of this, the Scottish Government should consider how different taxes are impacted in different ways by behavioural changes. Much of the discussion around behavioural change relates to income tax, where wealthy individuals can take advantage of some amount of flexibility around residency and reporting rules to reduce their liability.

By contrast property taxation, as currently exists in the form of Council Tax, is more difficult to avoid liability for. A property in, for example, Edinburgh is indisputably located there and cannot be claimed to be elsewhere. This further emphasises the need to reform local taxation, as there is an opportunity for improved property taxes to more reliably raise revenues whilst being less impacted by behavioural changes.



### **Question 9: What actions should the Scottish Government take to grow the tax base and increase labour market participation, productivity, and Scotland's economic growth?**

As discussed in our responses to other questions, reform of local taxation is long overdue. Replacing the current council tax system offers the opportunity to significantly grow the tax base at local level, particularly at the upper end of the income and property value scale. Consideration should be given as to how to more effectively tax wealth more generally using the Scottish Parliament's existing powers.

The ALLIANCE would also reaffirm our repeated calls for fair funding for the third sector, which makes a significant economic contribution in Scotland. The contribution of the third sector to Scotland's people, society and economy remains unrecognised and undervalued. According to the most recently available figures from the Scottish Council for Voluntary Organisations (SCVO)<sup>18</sup>, there are over 46,500 third sector organisations in Scotland, with an estimated combined annual turnover of more than £9.2 billion. The sector is also a major employer, with SCVO estimating that more than 133,000 paid staff work in Scotland's voluntary sector.

The Scottish Government have committed to delivering multi-year funding, but progress on this issue has been regrettably slow. The ALLIANCE's 'Stretched to the Limit' report<sup>19</sup> last year found widespread difficulties facing our member organisations. 84% of respondents were experiencing increased demand for their services, yet 76% were facing higher bills and 61% reported reductions in grant funding. Longer term funding arrangements were identified by the overwhelming majority (88%) of respondents as something they would benefit from.

A follow up survey of our membership in March 2024 further evidenced the financial pressures on many third sector organisations<sup>20</sup>. Even at that late stage in the funding calendar, 59% of respondents said their funding for the coming year had not yet been agreed. At the same time, respondents were



split almost evenly on the security of their finances, with 49% stating they felt their finances were insecure.

Given the vital role that the third sector plays in supporting people across Scotland, and the scale of the workforce, it is crucial that it is adequately funded by the Scottish Government. The ALLIANCE strongly back the SCVO's 'Fair Funding for the Voluntary Sector'<sup>21</sup> proposals and have urged the Scottish Government to act upon them as a priority<sup>22</sup>.

The Scottish Government should also continue to invest in the policies and actions necessary to deliver on its Fair Work Action Plan. This should include further support for disabled people who wish to work but face barriers to doing so, such as employers failing to make reasonable adjustments that would enable their participation in the workplace.

**Question 10: The First Minister said that growing the economy will also be achieved through tackling the climate emergency by investing in green energy and infrastructure. What steps should the Scottish Government take, in its Budget for 2025-26, to grow the economy in this way?**

As discussed in our responses to other questions, we recommend that the Scottish Government continue to invest in developing Scotland's renewable energy potential and in energy efficiency and retrofitting schemes. In addition to contributing to tackling the climate emergency and supporting high quality jobs, targeted energy efficiency schemes can also help to reduce health inequalities.

Disabled people, people living with long term conditions and unpaid carers face consistently higher energy costs, for reasons including running essential equipment and aids, keeping themselves warm, and storing medications at a safe temperature. Reducing energy costs amongst these groups will contribute to improved health and wellbeing.



## About the ALLIANCE

The Health and Social Care Alliance Scotland (the ALLIANCE) is the national third sector intermediary for health and social care, bringing together a diverse range of people and organisations who share our vision, which is a Scotland where everyone has a strong voice and enjoys their right to live well with dignity and respect.

We are a strategic partner of the Scottish Government and have close working relationships with many NHS Boards, academic institutions and key organisations spanning health, social care, housing and digital technology.

Our purpose is to improve the wellbeing of people and communities across Scotland. We bring together the expertise of people with lived experience, the third sector, and organisations across health and social care to inform policy, practice and service delivery. Together our voice is stronger and we use it to make meaningful change at the local and national level.

The ALLIANCE has a strong and diverse membership of over 3,500 organisations and individuals. Our broad range of programmes and activities deliver support, research and policy development, digital innovation and knowledge sharing. We manage funding and spotlight innovative projects; working with our members and partners to ensure lived experience and third sector expertise is listened to and acted upon by informing national policy and campaigns, and putting people at the centre of designing support and services.

### We aim to:

- Ensure disabled people, people with long term conditions and unpaid carers voices, expertise and rights drive policy and sit at the heart of design, delivery and improvement of support and services.





- Support transformational change that works with individual and community assets, helping people to live well, supporting human rights, self management, co-production and independent living.
- Champion and support the third sector as a vital strategic and delivery partner, and foster cross-sector understanding and partnership.

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<sup>1</sup> The ALLIANCE, 'Human Rights Budget Work', available at: <https://www.alliance-scotland.org.uk/policy-and-research/policy/human-rights/human-rights-budget-work/>

<sup>2</sup> The ALLIANCE, 'Disabled People, Unpaid Carers and the Cost of Living Crisis: Impacts, Responses and Long Term Solutions' (October 2022), available at: <https://www.alliance-scotland.org.uk/wp-content/uploads/2022/10/ALLIANCE-Cost-of-Living-Report.pdf>

<sup>3</sup> The ALLIANCE, 'Rights Wellbeing Fairness: 2024 General Election Manifesto' (June 2024), available at: <https://www.alliance-scotland.org.uk/policy-and-research/campaigns/2024-general-election-manifesto/>

<sup>4</sup> The ALLIANCE, 'ALLIANCE Budget Briefing 2024-25' (December 2023), available at: <https://www.alliance-scotland.org.uk/blog/news/alliance-budget-briefing-2024-25-calls-for-investment-in-health-wellbeing-and-dignity/>

<sup>5</sup> The ALLIANCE, 'ALLIANCE call for targeted cost of living support over a council tax freeze' (October 2023), available at: <https://www.alliance-scotland.org.uk/blog/news/alliance-call-for-targeted-cost-of-living-support-over-a-council-tax-freeze/>



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<sup>6</sup> Commission on Local Tax Reform, 'Just Change: A New Approach to Local Taxation' (December 2015), available at:

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<sup>7</sup> Independent Review of Adult Social Care in Scotland (February 2021), available at: <https://www.gov.scot/binaries/content/documents/govscot/publications/independent-report/2021/02/independent-review-adult-social-care-scotland/documents/independent-review-adult-care-scotland/independent-review-adult-care-scotland/govscot%3Adocument/independent-review-adult-care-scotland.pdf>

<sup>8</sup> Scottish Government, 'Child poverty cumulative impact assessment: update' (February 2024), available at: <https://www.gov.scot/publications/child-poverty-cumulative-impact-assessment-update/pages/4/>

<sup>9</sup> Joseph Rowntree Foundation, 'Poverty in Scotland 2023' (October 2023), available at: <https://www.jrf.org.uk/poverty-in-scotland-2023>

<sup>10</sup> Scope, 'Disability Price Tag 2023', available at: <https://www.scope.org.uk/campaigns/extra-costs/disability-price-tag-2023>

<sup>11</sup> Scottish Campaign on Rights to Social Security, 'Beyond a Safe and Secure Transition' (August 2020), available at: [https://www.cas.org.uk/system/files/publications/scorss\\_report\\_beyond\\_a\\_safe\\_and\\_secure\\_transition.pdf](https://www.cas.org.uk/system/files/publications/scorss_report_beyond_a_safe_and_secure_transition.pdf)

<sup>12</sup> The ALLIANCE, 'Disabled People, Unpaid Carers and the Cost of Living Crisis: Impacts, Responses and Long Term Solutions' (October 2022), available at: <https://www.alliance-scotland.org.uk/wp-content/uploads/2022/10/ALLIANCE-Cost-of-Living-Report.pdf>

<sup>13</sup> healthandcare.scot, 'Plan to end care charges "as soon as possible"' (March 2021), available at: <https://healthandcare.scot/default.asp?page=story&story=2538>

<sup>14</sup> CCPS, 'More than 100 organisations urge First Minister to value social care staff in 2024-25 Budget' (November 2023), available at: <https://www.ccpscotland.org/ccpsnews/more-than-100-organisations-urge-first-minister-to-value-social-care-staff-in-2024-25-budget/>



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<sup>15</sup> Scottish Government, 'National Care Service adult social care workforce: evidence' (June 2022), available at: <https://www.gov.scot/publications/national-care-service-adultsocial-care-workforce-scotland/documents/>

<sup>16</sup> Audit Scotland, 'NHS in Scotland 2023' (February 2024), available at: <https://audit.scot/publications/nhs-in-scotland-2023>

<sup>17</sup> University of Strathclyde Fraser of Allander Institute, 'How much will an additional Scottish Income Tax band raise?' (September 2023), available at: <https://fraserofallander.org/how-much-will-an-additional-scottish-income-tax-band-raise/>

<sup>18</sup> SCVO, Facts and Figures, available at: <https://scvo.scot/research/facts-figures>

<sup>19</sup> The ALLIANCE, 'Stretched to the Limit: Scotland's Third Sector and the cost of living crisis' (September 2023), available at: <https://www.alliance-scotland.org.uk/blog/news/stretched-to-the-limit/>

<sup>20</sup> The ALLIANCE, 'ALLIANCE member survey highlights continuing pressures on third sector finances' (March 2024), available at: <https://www.alliance-scotland.org.uk/blog/news/alliance-member-survey-highlights-continuing-pressure-on-third-sector-finances/>

<sup>21</sup> SCVO, 'Fair Funding for the Voluntary Sector' (January 2023), available at: <https://scvo.scot/p/56732/2023/01/16/%e2%80%8bfair-funding-for-the-voluntary-sector>

<sup>22</sup> The ALLIANCE, 'Stretched to the limit: ALLIANCE statement on economic and financial policies' (April 2024), available at: <https://www.alliance-scotland.org.uk/blog/news/stretched-to-the-limit-alliance-statement-on-economic-and-financial-policies/>

