To whom it may concern re interim fiscal report.

One of my areas of expertise is devolution and I have just completed a study of devolution in UK, focused on convergence and divergence in policy areas.

I welcome the publication of your interim report and believe that it raises a number of important issues. I have a number of queries and observations that may be useful for the next iteration of your work.

- You use the term sub-parity, but it is not a well-accepted term in the academic literature. What do you mean? The term is open to interpretation and therefore it may be best to give a longer rationale or replace it with another term.
- You refer to parity, but it is not clear what you understand this to mean. Is there really a principle of parity or is it a vague notion. Very little parity in terms of access to healthcare across the UK. If it exists, where is it defined. Is it policy parity, fiscal parity, legal parity? I think this requires much greater analysis and discussion.
- In terms of devolution throughout the report there appears to be an underlying assumption that in terms of devolution England is the gold standard and the devolved regions should aspire to their policy choices. I believe that this is a flawed assumption as innovation and creativity are evident in all devolved regions. England is not the benchmark that others are trying to emulate.
- Re tax raising policy options, this is misleading if you do not set out what other regions have opted for. So increasing University Fees yes possible but Scotland has developed innovative policy in this area. Scotland also has a flagship Social Care scheme. Why can they make these choices and fund them?
- Re costs of not charging this needs another column that highlights the benefits of this decision and a discussion of how, why and if one offsets the other. For example, prescription charges. Almost 80% of population are exempt those that are not have option of buying annual prescription fee. What are benefits of access to free medication in a region with 100X number waiting than England? How does access to drugs impact on already over-burdened system of healthcare. What of administration charges? Universal systems often more cost effective and assist with social solidarity. Surely there are benefits to be mentioned?
- Tuition fees also bear a more balanced assessment of costs and benefits. If raised to £9,000 where would money go? Directly to Universities? What impact on local population? Would it prove a disincentive to lower income families? Worth mentioning lower fee rates to attract students from GB has failed miserably.
- Charging for social care? A very thorny issue. How? The integrated nature of health and social care
 means one can be assured that money for social care would never get there. Need to highlight how time
 and time again reform in this policy area has been promised but not delivered. No clarity over charges at
 moment and delivery of care postcode lottery. Social care is complex, complicated and can only be
 settled as a national policy by London government. A simplified system, free at point of delivery akin to
 NHS appears to be best solution. The discussion about social care should not be about what can we
 afford but what sort of a society do we want to live in?
- What about capacity in NICS? Lack of capacity highlighted by RHI report and NI Audit Office. What action has been taken? Seems clear that the capacity to deal with additional powers would be a major issue. Should NI civil service join home civil service? A discussion of pros and cons would be useful.

I hope that this is helpful,

Prof Deirdre Heenan, Ulster Unversity.