

Equalities, Human Rights and Civil Justice Committee
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SPICe

The Information Centre
An t-Ionad Fiosrachaidh

Pre-Budget Scrutiny 2025-26 – Evidence on National Outcomes and transparency in the Budget

Introduction

This paper is a background briefing for the Committee’s pre-budget scrutiny 2025-26 evidence session on 29 October.

The Committee agreed previously to incorporate scrutiny of the Scottish Government’s proposed new National Outcomes into its pre-Budget scrutiny, and this is reflected in the panel composition and background information.

The focus of the Committee’s pre-Budget scrutiny is:

Transparency in the Scottish Government Budget in the context of human rights budgeting, and the role of National Outcomes in supporting transparent and data-driven decision-making and mainstreaming equalities across portfolios.

At this session the Committee will hear from two panels.

The first panel is drawn from organisations who made submissions to the Finance and Public Administration Committee’s call for views on the new National Outcomes, with a focus on cross-cutting issues relating to equalities and human rights. The Committee will take evidence from:

- Catherine Murphy, Executive Director, Engender
- Lewis Ryder-Jones, Advocacy Adviser, Oxfam Scotland
- Catherine Robertson, Policy Officer, Zero Tolerance

None of these witnesses gave oral evidence to the Finance and Public Administration Committee during its scrutiny of the National Outcomes, so overlap has been avoided.

The second panel includes long-term stakeholders and will focus on transparency and data, including following up on key themes from previous years’ scrutiny, progress against EHRBAG recommendations and findings from the most recent Open Budget Survey. The Committee will take evidence from:

- Sara Cowan, Scottish Women’s Budget Group (also an external member of EHRBAG)
- Dr Alison Hosie, Scottish Human Rights Commission (SHRC)

SHRC gave oral evidence to the Finance and Public Administration Committee on National Outcomes on 17 September.

Where detail in this briefing relates to organisations giving evidence, this is highlighted **in bold**.

Panel 1: National outcomes

Background

The Scottish Government, following consultation, [laid a proposed set of National Outcomes before the Parliament on 1 May 2024](#). Within this, the change most relevant to this committee is that the “Human Rights” outcome would be amended to “Equalities and Human Rights”.

As part of this, [the Scottish Government outlined its consultation and engagement approach](#), and stated that a thematic gender analysis had taken place to support the review. This review is expected to be made public, but this has not yet happened.

The Finance and Public Administration Committee (FPAC) launched a call for views on the proposed changes to National Outcomes on behalf of all committees on 13 May 2024. [The SPICe summary of evidence](#) details several areas of interest and relevance to this committee, including concerns raised around data collection and accountability measures, challenges in measuring inequality, data-driven progress, gender mainstreaming, intersectionality and intersectional policy-making.

Summaries of evidence provided to FPAC are included in this paper to build on existing evidence, with a focus on the inclusion of equality in the revised indicators, gender mainstreaming, the cross-cutting ability of the revised outcomes to impact on reducing inequalities, and transparency and data issues relating to equalities. Full submissions are annexed.

Evidence heard by FPAC

The Finance and Public Administration Committee has already taken oral evidence on the proposed new National Outcomes. Some points from evidence which touch on areas of interest of this committee are noted below:

Evidence from [17 September](#):

- Lukas Bunse (Wellbeing Economy Alliance) emphasised the role of participation in a wellbeing economy, and **Dr Alison Hosie (SHRC)** built on this saying that “If the NPF is to be our vision for Scotland, everybody’s views have to be part of it”, and that the level of resource put towards this during the National Outcomes consultation was not enough to show the Scottish Government’s commitment to the process.

- Sarah Davidson (Carnegie UK) highlighted that the number of National Outcomes and their themes mean they map onto Scottish Government directorates in a way which risks the creating of new silos.
- **Dr Alison Hosie (SHRC)** referenced the impact that the anticipated Human Rights Bill might have on the opportunity to link the National Performance Framework with legal obligations, and said that the implementation of accountability processes should be the focus for the next stage of developing the NPF.
- Lukas Bunse (Wellbeing Economy Alliance) said that having a specific equality outcome was valuable, but that equality really needs to be embedded in all outcomes.
- **Dr Alison Hosie (SHRC)** said “The entire human rights framework underpins the national outcomes, but that is not apparent at all in the narrative that sits alongside the performance framework at the moment”. She went on to say that the review was an opportunity but that every outcome needs to be able to be measured, depending on depth and data availability, to be able to make it clear whether equalities aspirations are being met or not.

Evidence from [1 October](#):

- Allan Faulds (the ALLIANCE) spoke about the importance of threading equality through the National Outcomes and suggested that the Scottish Government is not necessarily embedding human rights in the outcomes to allow for effectively tackling inequalities. **Carmen Martinez (Scottish Women’s Budget Group)** agreed and said with a point made elsewhere by Engender that decreasing inequalities should be part of the NPF’s purpose.
- Allan Faulds said that threading human rights through the National Outcomes would be a way of embedding a more human rights driven approach to budget setting. He said “That would involve ensuring that, when decisions are being taken, including in-year spending decisions, those should be justified on the basis of the national outcomes. Therefore, if Government takes a decision to increase spending in a certain area and to cut spending in another, that should be in line with the national outcome on X, Y or Z. You should be able to use the outcomes as guidelines for your reasons for spending. If Government finds itself making a spending decision but it cannot find a national outcome that the spend relates to, there is then a question of whether it should be taking a decision that does not relate to one of the core outcomes that it has committed to.”
- Allan Faulds spoke about the indicators under the National Outcomes (which are not yet agreed/fixed), saying that the indicators under the current human rights outcomes are not ideal, and should include, for instance, whether people experience discrimination in their lives. He noted that it’s difficult to fully understand the opportunities the new outcomes bring without knowing the proposed indicators.
- Sarah Latto (Volunteer Scotland) said one aspect she felt was “incredibly important is the potential for the national outcomes and the national performance framework to make decision making more approachable and transparent for decision makers” and noted the challenge in understanding

who to contact within the Scottish Government on specific policy areas. Adam Boey (Stirling Council) agreed, saying “For it to be a true framework, it needs to fill the gaps and be implemented comprehensively, and there needs to be an understanding of how policy and budget setting are part of that process to achieve what we all collectively want to achieve”.

Evidence from [8 October](#):

- When asked about [the Equality Impact Assessment calling for a more gendered NPF](#), the Cabinet Secretary for Economy and Wellbeing said “A number of stakeholders recommended that equalities and human rights be more explicitly integrated in national accounts, with a particular focus on intersectionality and gender mainstreaming. We have therefore focused far more explicitly on gender. For example, we have done that in the new care outcome, because we know that more women are involved in the business of delivering care. We have accepted the recommendation of the national advisory council on women and girls that we carry out a thematic gender review of the national performance framework. The themes that came through are reflected in the proposed revisions to the outcomes. There has been a lot of work to ensure that there is a more gendered approach to the national performance framework.”.
- SG officials confirmed that the EqIA’s for the proposed outcomes would be returned to following the recommendations made by Scottish Parliament committees. They also confirmed that the thematic gender review would be published on the Scottish Government website within the time frame of the Parliamentary process on the outcomes. On data, they said “the NPF does not collect data directly; rather, it utilises data collections, surveys, and administrative data from across the Scottish Government. That is to take advantage of the rich data that Scotland already has to offer; to reduce respondent burden across the country by using existing data; and to be financially mindful of not creating additional resource and project costs where they are not needed. However, that can lead to data gaps in the indicator set where no suitable data is currently available... As we can see, the presence of a data gap in the NPF can be used as a driver for change to evidence the need for commissioned analysis to fill that gap. Therefore, should new and relevant data collections be developed in the coming years, we would consider them for inclusion in the next review.”

Key themes from relevant submissions to FPAC’s call for views

Revised outcomes

Zero Tolerance suggested that the new definition under the Equality and Human Rights outcome should be further expanded to ‘We respect, protect and fulfil human rights and live free from violence and discrimination’, stating that adding ‘free from violence’ would help ensure further accountability to eradicating violence against women and girls in Scotland.

Gender

Engender argued in its submission that there should be a focus on reducing gender inequality throughout the NPF, and that there should be a specific gender inequality

outcome. It suggested that there are significant areas where Scottish Government proposals must go further to ensure that the NPF reaches its full potential in tackling inequality. Engender suggested that the Scottish Government:

- Strengthens policy coherence across existing and forthcoming Scottish Government policies and strategies, particularly the Public Sector Equality Duty (PSED), the Human Rights Bill, the Equality Mainstreaming Strategy and the Equally Safe Strategy
- Allocates adequate resources to improve gender competence and other equalities-competence across the public sector.
- Improves gender-sensitive statistical indicators across all of the National Outcomes.
- Strengthens the NPF's capacity to promote a 'Scottish Approach to Gender,' as recommended by the First Minister's National Advisory Council on Women and Girls (NACWG)

Engender stated that without these actions, the NPF's impact on intersectional gender inequality will remain limited and serve to maintain the status quo.

Zero Tolerance also stated that a specific outcome for gender equality is needed to allow the government to be held to account on this area, and that gender should be more explicitly integrated across all relevant outcomes and gives several examples.

Engender also highlighted that it had backed the NACWG's recommendation for a "Scottish Approach to Gender Coherence" to "feed into the NPF" in its original response to the Government consultation so it was disappointed that the report to the Parliament on the consultation makes no mention of this recommendation or gender policy coherence.

Finally, Engender said that the thematic gender review used in developing the outcomes is positive but that it is unfortunate that the review did not cover intersectional data and used only available sex-disaggregated data. It said "Focusing only on sex-disaggregated data risks understating the true scale of change required for the revised National Outcomes to achieve meaningful equality in Scotland."

Reducing inequality

Engender suggested that the Scottish Government should incorporate the current NPF's aim to reduce inequalities into the purpose of the new NPF. Its submission went on to say that exclusion of intersectional experiences of inequality from the NPF risks delivering only superficial progress towards National Outcomes.

Engender expressed concern that placing different strands of inequality together under one National Outcome "risks replicating the generic approach to tackling inequality that has proven ineffectual in other government policies and legislation". It gave the example of the Public Sector Equality Duty, which has been criticised for taking a similar homogenised approach to tackling inequality, which has resulted in public authorities diluting their focus on identity-based equality rather than focusing on multiple characteristics simultaneously.

Zero Tolerance acknowledged that the proposed National Outcomes mark an improvement on the last NPF but warned that they alone will not be enough to make a significant impact on inequality, and must be backed up by gender-sensitive sex-disaggregated data and robust indicators for gender equality.

Alignment with other policy/plans

Engender expressed concern that the Scottish Government's report to Parliament fails to outline how the revised National Outcomes will align with its planned work to:

- Reform the operation of the PSED.
- Develop a national Equality Mainstreaming Strategy.
- Improve the Equality Evidence Strategy.
- Develop a Human Rights Bill that incorporates key group treaties related to equalities: CEDAW, CRPD and CERD.
- Embed the Equally Safe Strategy to end violence against women and girls into all policy development.

It also highlighted that integrating gender equality into NPF will also improve policy coherence with Equally Safe Strategy.

Oxfam Scotland said that "For the new National Outcomes to result in a major step forward, they must sit alongside parallel and sustained efforts to strengthen their status within policy and spending decision-making".

Implementation

Engender said that the implementation plan provides a crucial opportunity to set out how the Scottish Government and other organisations can embed gender equality into their work in line with the revised NPF. It emphasised that "To ensure policy coherence, this implementation plan must be informed and aligned with existing Scottish Government commitments and legal obligations to advancing gender equality. As covered, these include, the PSED, the Equality Evidence Strategy, the forthcoming Equality and Human Rights Mainstreaming Strategy, the Human Rights Bill and the implementation of the Equally Safe Strategy."

Zero Tolerance said that For the NPF to achieve its goal, decision makers must understand the realities of gender inequality in Scotland and their role in tackling it.

Engender made similar points on the need to build gender and equalities competence, including across other protected characteristics, within the SG and public sector.

Data

Zero Tolerance explained that sex-disaggregated data, while a limited measure of gender equality in itself, is not available for every indicator. If the National Outcomes are to be substantial progress towards equality, they must be informed by gender-sensitive sex-disaggregated data and gendered indicators.

Engender said that the availability of gender-sensitive sex-disaggregated data depends on those responsible for its production and analysis having sufficient gender competence.

Engagement and participation

Oxfam Scotland said that it was disappointed by the “highly limited” level of public engagement undertaken during the review process. It implored the Scottish Government to ensure sustained engagement over the next five years, saying that “Critically, this must appropriately reflect Scotland’s demographics and ensure deeper engagement with children and young people, given the inter-generational importance of the National Outcomes.” Oxfam suggested that a Wellbeing and Sustainable Development (Scotland) Bill should “significantly strengthen the existing consultation requirements on Scottish Ministers when they set new, or revise existing, National Outcomes”.

Panel 2: pre-budget scrutiny 2025-26

Human rights budgeting

The Committee began this session with a broad exploration of human rights budgeting. This was supported by an academic fellowship in 2022. Rob Watts of the Fraser of Allander Institute explored Human Rights Budgeting in a Scottish context, including through case study focused on people with learning disabilities.

[Rob Watt's briefing](#) and [summary blog](#) give a useful overview of the fundamental principles and content of a human rights budgeting approach.

Last year, for pre-Budget scrutiny 2024-25, the Committee agreed to take a three-year approach looking at each of the three principles of human rights budgeting in turn:

- For 2024-25, it focused on Participation, which included working with a small panel of citizens from the Whole Family Equality Project to explore the extent to which budget scrutiny lends itself to citizen involvement.
- The Committee agreed to focus on Transparency in 2025-26.
- For 2026-27, the Committee agreed to carry its learning from previous years through to look at Accountability in the budget process.

During the Committee's 2024-25 pre-budget scrutiny, its work not only highlighted that citizens welcome an involvement in budget scrutiny (both through a short online survey, and the deliberative process), they can also help committees explore budget-setting from a new perspective. For instance, the evidence it gathered from citizens last year showed that mainstreaming of equalities and human rights may be impacted by the Scottish Government's lack of effective cross-portfolio working. This links heavily into some of the themes in background evidence on the Scottish Government's revised National Outcomes.

As part of this approach, the Committee has themed its last two pre-Budget letters to the Scottish Government around the three principles of human rights budgeting. This approach has also been used by SPICe as part of its budget analysis and has been used to some extent in the Scottish Government's own documentation. This supports tracking the evidence it has heard in the past, and progress made against recommendations. It has also supported cross-committee budget scrutiny.

SPICe blogs which reference this approach are linked below:

- [The return of Budget Bingo – key themes in committees' pre-budget scrutiny for 2024-25 – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)
- [Budget Bingo – common themes in Committees' pre-budget scrutiny – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)
- [The three golden rules? Mainstreaming transparency, participation and accountability in the Scottish Budget – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)

- [Embedding Deliberative Democracy in a Participatory Parliament – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)

Other associated blogs are:

- [Scottish Budget 2024-25: All about the data – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)
- [Accountability in budget scrutiny – do committees influence the Scottish Government’s decisions? – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)
- [Transparency and the Scottish Budget – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)
- [Budget transparency: Data – SPICe Spotlight | Solas air SPICe \(spice-spotlight.scot\)](#)

Key themes from previous scrutiny

The Committee’s budget letters for previous years give a good overview of areas of interest, but key points on transparency and data have been summarised in this section.

The letters and their responses are linked below.

- [Pre-Budget 2022-23 letter to the Scottish Government](#) (November 2021)
 - [Response from the Cabinet Secretary for Social Justice, Housing and Local Government](#)
- [Pre-Budget 2023-24 letter to the Scottish Government](#) (November 2022)
 - [Response from the Minister for Equalities and Older People](#)
- [Pre-Budget 2024-25 letter to the Scottish Government](#) (November 2023)
 - [Response from the Minister for Equalities, Migration and Refugees](#)

On transparency, the ability to track spend between years and between documents has been a common and overarching theme for both this committee and others in recent years and has been a specific focus for FPAC.

Where this becomes most relevant for this committee is in relation to the role that understanding the Budget and the Scottish Government’s decision-making process plays in both the participation and accountability aspects of human rights budgeting.

On participation, understanding the decisions that have been made and how the budget works plays a key role in supporting participation, and the Scottish Government has aimed to address this through the [Your Scotland, Your Finances guide](#) and its presentation of [the Equality and Fairer Scotland Statement](#), however evidence has suggested that this could go further. Witnesses have spoken about the need for people to be able to link budget decisions to their lives, and the Committee’s own factfinding work last year showed that understanding about this process among the public is low.

On accountability, understanding the impact of spending decisions on particular groups is essential. In past years, witnesses have highlighted challenges in data gaps which make this process challenging. These include issues around:

- Understanding how decisions around taxation and spending policies impact on different groups. The Scottish Government has introduced a distributional analysis relating to income tax decisions over the past two years, but there are not equivalent analyses for spending decisions.
- An understanding of the relationships between income distribution and wealth distribution and property values.
- A lack of disaggregated data relating to specific protected characteristics, including disability, learning disabilities, LGBTQ+ status and minority ethnic background. This means it's challenging to respond to the differing support needs of people within these protected characteristics. For instance, the number of people with a disability may be recorded, but not what type of disability.
- Challenges around the level of detail and process followed within the equalities impact assessment process, and the data being available to carry these out effectively.
- A lack of data on service demand and where there may be unmet need.
- A need for better data on health inequalities.
- A need to be able to explore data consistently and intersectionally. As an example, EHRC and **SHRC**, in 2023, said "The more detailed the information, the more in depth the analysis can be and the clearer a causal connection can be made between budgetary decision-making and the progressive realisation of rights".
- Issues in data availability and the consistency between local authority data and Scottish Government data, particularly in relation to social care.
- In cases where there was sufficient data, a barrier remained in a lack of analytical resource and the ability to apply findings to the decision-making process (in this example, within local government).

Notably, last year the **SWBG** said that a gender or human rights budgeting approach needs to start with data and the identification of who is most impacted, and that services should be designed around meeting human rights from there. The suggestion was that the current approach is the opposite of this.

The Committee has, in the past, made recommendations which ask the Scottish Government to prioritise setting out how it might effectively prioritise investment in equalities data, and to review its approach to the equalities impact assessments of budget decisions. In 2022, the Committee suggested that the Scottish Government committing to a human rights budgeting approach might mean policy statements which explain, for instance, how data and lived experience has been used to inform decision-making and should indicate where engagement and impact assessments have resulted in changes to the budget with detail on how the process has upheld the Scottish Government's human rights obligations.

The Committee also asked the Scottish Government to consider how it could increase transparency in budget documents to address the concerns about the lack of connection between spending, outcomes, data, and the decision-making process. The Minister (in 2023) suggested that the Scottish Government was open to exploring new ways of collating and disaggregating data.

Last year, the Committee worked with members of the Whole Family Equality Project, which brought together representatives from ethnically diverse and economically disadvantaged communities where they can combine their lived experience to advise on better practice for service providers. This group explored issues raised with the Committee through its pre-budget survey in a workshop, and then worked independently of the Committee to develop a set of questions for the Committee to put to the Scottish Government. In oral evidence to the Committee, members of the panel spoke about a lack of trust and awareness of political systems, and an overreliance of jargon and technical language being a barrier to participation. The recommendations of the panel covered cross-cutting policy areas impacting equalities and human rights, including how success was being measured (in the context of free school meals).

Equality and Fairer Scotland Statement

In 2023, the Committee asked the Scottish Government to provide further detail on examples where the [Fairer Scotland Duty](#) is reflected in policy and funding decisions, with a clear demonstration of the links in documentation, after witnesses raised concerns about the vagueness of language used. Much of the development and change in this area focuses on the [Equality and Fairer Scotland Statement](#) (EFBS).

Following the publication of the Scottish Budget 2024-25, [the Committee heard follow up evidence from CEMVO, EHRBAG and SWBG on 30 January](#), which focused heavily on the EFBS. Witnesses at that time welcomed the progress made in data and transparency and acknowledged that the EFBS is a work in progress but expressed ongoing concerns about the connections between the explanations given on decision-making. Specific concerns raised included:

- The connections between the spending decisions set out in Level 4 budget data and the detail in the EFBS (specifically in relation to the equalities budget lines).
- A tendency for policy analysis around inequality to focus on the very important issue of economic inequality, but not the gendered, racialised and other marginalised dimensions of that.
- A lot of additional detail in the EFBS, but not a lot of clarity on what is being allocated to whom, and why.
- A lack of clarity on what changes have been made to budgets, and what the implications and impacts of these changes are.
- A lack of detail on why decreases and reprofiling had taken place.

- A lack of follow-up analysis on the impact of decisions after they have been implemented, and analysis of what actions can be taken to mitigate identified disproportionate impacts on equalities groups.
- A need to make the EFBS and other associated documents more visible within the suite of budget documents.
- A lack of detail on how spending decisions are expected to be reflected in National Outcomes and the data that informs indicators.
- Although the new case study approach within the EFBS was welcomed, there were concerns about the lack of consistency in the level of detail provided, including on why decisions to reduce spend were made and what analysis of impact was carried out.
- A lack of evidence and information to show the Government's workings on why decisions are taken, and a lack of cross-portfolio analysis.
- Concern that the Easy Read version of the Your Scotland, Your Finances guide was not published at the same times as other budget documentation.

Representing EHRBAG, Professor Angela O'Hagan also noted that it would be useful for stakeholders to understand more about what information the Committee uses in budget scrutiny, and how.

Equality and Human Rights Budget Advisory Group

Heavily connected to improvements to the EFBS is the Equalities and Human Rights Budget Advisory Group (EHRBAG) which, in July 2021, published its [recommendations for equality and human rights budgeting in the Parliamentary session 2021-2026](#). It has now been over a year since the Scottish Government [published its response](#).

Within this, the Government made commitments to prioritise “linking policy development more effectively with budget decisions (and vice versa), improving outcomes data and better supporting longer term financial planning” and that “the most effective place to ensure that lived experience views are considered is at portfolio level when developing policies”.

For the 2024-25 Budget, the Scottish Government agreed to:

- Agree in partnership with EHRBAG an approach to the 2024-25 EFSS and wider framework for equality budgeting.
- Take forward a more integrated approach to the equality analysis of Programme for Government and Budget, which will be discussed with EHRBAG.
- Undertake an internal campaign to raise awareness of the Equality and Fairer Scotland Budget Statement, alongside work to raise awareness of the revised guidance on equality impact assessments. As part of this campaign, we will highlight the importance of the other tools and resources that are available, including the Equality Evidence Finder. This will support colleagues as they develop policies and consider budgetary decisions. This campaign will include

highlighting guidance that was issued previously on ‘Tackling inequality: guidance on making budget decisions’.

- Conclude the Impact Assessments Improvement Programme.
- Engage the newly formed Senior Leadership Group on improvements to the system of strategic Scottish Government budget publications.

And for the 2025-26 Budget it has committed to:

- Undertake a review of the Scottish Government in-year budget revisions to identify improvements to reporting on potential impacts addressing inequalities. The findings from this review will be discussed with EHRBAG.
- Undertake a structured review of the 2024-25 EFSBS and discuss the findings with EHRBAG with a view to identifying and agreeing improvements for the 2025-26 process.

Gender Budgeting

In last year’s [Equality and Fairer Scotland Statement](#) the Scottish Government drew attention to work that it was doing with the OECD, which it had commissioned to undertake an intersectional gender budget pilot. This work has concluded but the final report has not yet been published. The equality data update from the Cabinet Secretary that the Committee received on 20 September highlighted that the findings from this work would inform the Budget 2024-25.

The **SWBG** recently published its [Women’s Survey 2024](#), which focused on navigating increasing costs and debt. Within this, it recommended the use of gender budgeting approaches to help identify the best use of government resources across all, and that these should look at the impact of policies across the lifetime to understand how inequalities affect women through different stages of life.

Open Budget Survey and SHRC recommendations

The **SHRC** published its report on [Scotland’s Open Budget Survey 2023](#) in June. The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information (transparency); formal opportunities for the public to participate in the national budget process (public participation); and the role of budget oversight institutions (budget oversight).

The OBS includes an evaluation of the transparency of the budget. A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

The **SHRC** report that Scotland has a transparency score of 60 (out of 100). This means that this places the 2021/2022 Scottish Budget in the ‘limited information available’ (41-60 out of 100) category. The documents deemed missing include a Pre-budget statement and In-year reports. This is an improvement on the 2019 Survey, as both a Citizen’s Budget and Mid-year review have been added to the budget process. There were, however, falls in the scores given for level of detail on

enacted budget and audit reports, which is counter to aspirations around more understanding of the impact of spend.

Although Scotland's score for transparency has improved and it is ahead of the global average (45), it still lags behind the OECD average of 70, and behind several participating countries including the UK, United States, Canada, New Zealand, and most Western European countries (excluding Spain).

On Transparency, the **SHRC** recommended that the Scottish Government:

- Produce and publish a Pre-Budget Statement and In-Year Reports in a timely manner (outstanding recommendation from 2019).
- Impact, assess and make public In-Year budget revisions.
- Publish a citizen's version of each key document at the same time as the key document, to support citizens' engagement with the budget (outstanding recommendation from 2019).
- Produce an improved Budget publication timeline – present this on a single web landing page where all budget documentation can be accessed and downloaded. Consistent information for each budget year would facilitate reflective scrutiny and oversight.
- Continue to improve the comprehensiveness of the Executive Budget Proposal and Mid-Year Reports.
- Make budget publications in an accessible, simplified format and disseminated in different languages, with the participation of existing civil society groups.
- Within budget documentation provide active links to other relevant budget documentation (and the landing page noted above).

[The SHRC wrote to all committees](#) over summer suggesting that they build on the Committee's exploration of the Scottish Government's progression towards a human rights budget. It suggested using the following lines of questioning on transparency:

- How does the current budget process ensure transparency and accountability?
 - Minimum Core: Ensuring all budget documents are publicly available.
 - Progressive Realisation: Increasing detail and accessibility of budget documents over time.
- What measures are in place to provide the public with accessible and timely budget information before decisions are made/ to inform those decisions?
 - Minimum Core: Publishing pre-budget statements.
 - Progressive Realisation: Expanding the scope and reach of participatory budgeting initiatives.
- When will the Scottish Government implement international best practice in fiscal transparency as set out in the Open Budget Survey?
 - Minimum Core: Meeting the OBS benchmarks for transparency.

- Progressive Realisation: Incrementally adopting all OBS recommendations.
- Explain how budget allocations from 2024-25 impacted on intended outcomes during that budget cycle? Include intended and unintended impacts.
 - Minimum Core: Ensuring essential services like health, education, and social security.
 - Progressive Realisation: Evaluating and improving budget impact over time.
- What impact/s did decisions to not spend/ reduce spend in the previous budget? How has this influenced decisions for the 2025-26 budget?
 - Minimum Core: Maintaining essential funding levels.
- Progressive Realisation: Learning from past budget cycles to improve future allocations.

Scottish Government equalities data

The Committee has previously explored the **Scottish Government's Equality Data Improvement Programme**, expressing some concern in last year's pre-budget letter that the project was causing a delay in action taking place. The Committee last [wrote to the Minister requesting an update in June](#). A [response from the Cabinet Secretary](#) was shared with the Committee on 20 September detailing the current stage of the work and drawing the Committee's attention to the anticipated publication of the interim review of the strategy by the end of this year.

In its letter, the Scottish Government highlights that:

"Officials in the Mainstreaming Policy Team have worked with key equality and human rights stakeholders to shape this work so far and will continue to do so as we move to formal written consultation on the framework. This work will be supported by enhancing how data is collected and, critically, used, as well as by improvements in how lived experience research is harnessed.

"The Scottish Government's 2023 Equality Outcomes and Mainstreaming Report notes, amongst other things, a need for:

- a) A comprehensive approach to improving data collation and analysis;
- b) Building organisational capability, capacity and culture.

"The Equality Evidence Strategy supports both of these elements, in that the Actions are all focused on adding to the evidence base; are undertaken at local policy level by local analysts; and act as a prompt to keep equality activities prioritised.

"The next statutory Equality Outcomes and Mainstreaming Report is due to be published in April 2025."

National outcomes

In last year's pre-budget letter to the Scottish Government, the Committee expressed that it hoped to see more consideration given to how outcomes could be measured and the data underpinning them in the forthcoming review. Given that the indicators have not yet been proposed, at this stage it is hard to assess whether the revised outcomes themselves reflect the Committee's aspirations.

As noted in the section of this briefing for the panel on National Outcomes, some points which link the National Outcomes to budget setting were raised. Allan Faulds (The ALLIANCE) said that threading human rights through the National Outcomes would be a way of embedding a more human rights driven approach to budget setting. He said "That would involve ensuring that, when decisions are being taken, including in-year spending decisions, those should be justified on the basis of the national outcomes. Therefore, if Government takes a decision to increase spending in a certain area and to cut spending in another, that should be in line with the national outcome on X, Y or Z. You should be able to use the outcomes as guidelines for your reasons for spending. If Government finds itself making a spending decision but it cannot find a national outcome that the spend relates to, there is then a question of whether it should be taking a decision that does not relate to one of the core outcomes that it has committed to."

Sarah Latto (Volunteer Scotland) said one aspect she felt was "incredibly important is the potential for the national outcomes and the national performance framework to make decision making more approachable and transparent for decision makers".

Dr Alison Hosie (SHRC) has already given evidence to the FPA Committee on the proposed revisions. SHRC's submission to FPAC's call for views is annexed. Key points which link the National Outcomes to the budget and datasets which might help understand the impact of spending decisions include:

- A call for clearer narrative stating that human rights considerations should inform the development of policy to achieve the Outcomes, and not be considered in a post development impact assessment model, and more explicit connections between Outcome narratives.
- A need to include human-rights based indicators to enhance analytical potential (which links to past budget evidence on understanding the impact of spending decisions).
- Making meaningful connections between significant policy commitments (e.g. as set out within the annual Programme for Government), the annual budget and the National Performance Framework will be crucial to delivering the kind of change that stakeholders expect to see in the NPF.
- All National Outcomes must be accompanied by a full set of robust and cross-cutting National Indicators. This will require further stakeholder engagement on an outcome-by-outcome basis, rapid work to fill data gaps where identified, and the development and delivery of new data collection methods to ensure the right metrics are being measured, including people's lived experience.

Ailsa Burn-Murdoch SPICe, October 2024

Annexe 1 – Submissions on National Outcomes

- Submission from [Engender](#)
- Submission from [Oxfam Scotland](#)
- Submission from [Zero Tolerance Scotland](#)
- Submission from [SHRC](#)