**Group Work Session One | Budget and Human Rights Norms**

**Participant Instructions**

**Introduction**

The goal of this exercise is to encourage participants to think through how different human rights norms may relate to different parts of the budgeting process in Scotland.

**Exercise Instructions**

Please read through each of the prompt statements below. For each statement, select which phase of the budget applies (generation, allocation, or expenditure) AND which norm is most directly relevant to it (minimum core obligations, non-discrimination, progressive realisation and non-retrogression and process principles).

For example, the following statement, “The government’s overall tax policy results a significantly higher percentage of the total tax burden falling on women as compared to men,” is about both revenue generation (because it is about the tax burden) as well as non-discrimination (because of how that burden relates to different groups).

Please take **30 minutes** to complete this exercise in your groups.

**Prompt Statements:**

1. In an effort to tackle homelessness, the government has put resources into resolving rough sleeping and temporary accommodation, where women and children are least likely to be visible as indicated by the Scottish Women Budget Group’s response to the Draft Budget. (Scottish example)
2. The proportion of funds allocated for housing benefits that have remained unspent increases over the past three years, because of excessively stringent conditions for receipt of benefits. (Theoretical example)
3. Between 2011 and 2014, the UK government’s budget tax revenue shrunk as a proportion of overall GDP. (UK example)
4. The government’s tax policy proposals are not subject to equality impact assessments. (UK example)
5. Health received £1.96bn in additional revenue funding in 2018/19. However, this is less than half the £4bn that the King’s Fund, Nuffield Trust and Health Foundation have estimated is needed to meet demands on the NHS in England and Wales next year. (UK example)
6. An audit review of educational spend in Local Authority X was not made accessible online. (Theoretical example)
7. The HM Treasury have never published any robust assessment of the potential equality considerations of its budget. (UK example)
8. According to the UK Women’s Budget Group, freezes in fuel and alcohol duties, will predominantly benefit men who drive and drink more than women. (UK example)
9. Allocations to education programmes for Gypsy/Traveller children are not fully spent by the ministry, without an adequate justification. (Theoretical example)
10. An Audit Scotland report found that the Scottish Police authority failed to disclose and report over 100,000 pounds in relocation expenses paid to a deputy chief constable. (Scottish example)
11. The resources allocated to the Scottish Welfare Fund decreased by nearly 14.5% from 2017/2018 to 2018/2019. (Scottish example)
12. The government cuts funding to programmes providing school meals for primary school children who cannot otherwise afford them, in order to avoid a budget deficit. (Theoretical example)

**Group Work Session Two | Budget Analysis**

**Participant Instructions**

**Introduction**

The goal of this exercise is to start familiarizing participants with the tools that can be used to analyse the Scottish national budget from a human rights perspective. For this exercise, participants should use Parliament’s Budget Explorer Tool:

http://www.parliament.scot/Budget/ExploretheBudget-2018-19/node-link.html#.

**Exercise Instructions**

Take approximately **30 minutes** to familiarize yourself with the Budget Explorer and look at information about different areas of the budget. Explore the budget across different thematic areas and levels and answer the following questions:

* What information that you found in the Budget Explorer stands out?
  + Are the line items that seem surprisingly large or small?
  + Are there line items that have changed noticeably from the previous year?
* What information, if any, raises any red flags from a human rights perspective?
* What additional information would you want in order to better understand the budget from a human rights perspective?
* How did you find navigating the budget using the tool? Is this something you could see yourself using in your work, at least to do an initial analysis?

Afterwards, take approximately **15 minutes** to discuss the following questions:

* What opportunities and challenges do you see for advancing with human rights budget analysis in Scotland?
* What actors could be engaged, and how?