



# **The Open Budget Survey 2019 results for Scotland's 2017/18 Budget**

**29<sup>th</sup> April 2020**

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The Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006, and formed in 2008. The Commission is the National Human Rights Institution for Scotland and is independent of the Scottish Government and Parliament in the exercise of its functions. The Commission has a general duty to promote human rights and a series of specific powers to protect human rights for everyone in Scotland.

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This report has been developed based on research undertaken by Kirstie English.

## Table of Contents

1. Introduction: Scotland and the Open Budget Survey .....	3
1.1. Human rights budgeting.....	3
1.2. Open Budget Survey.....	3
1.3. Scotland and the OBI.....	4
1.4. Report structure .....	5
2. The Open Budget Survey Results for Scotland: Budget Year 2017/18 .	6
2.1. Introduction.....	6
2.2. Transparency Score (Open Budget Index).....	7
2.3. Oversight Score .....	13
2.4. Public Engagement Score.....	15
3. Key Findings and Recommendations .....	17
3.1. Introduction.....	17
3.2. Transparency.....	17
3.3. Oversight .....	22
3.4. Public Engagement.....	23
3.5. Key building blocks installed since the 2017-18 budget .....	26
Appendix 1 – Methodology .....	31
Appendix 2 – Further information about budget documents assessed by the OBS.....	40
Appendix 3 – Question Responses for budget year 2017/18 .....	54
Appendix 4 – Estimated release dates of key Scottish budget documents	122
Appendix 5: Citizen’s Budget 2018-19 .....	124

# 1. Introduction: Scotland and the Open Budget Survey

## 1.1. Human rights budgeting

A government's budget is one of its most important policy documents, setting out both its spending priorities and its values. It sets out how much money it intends to raise (revenue), from which sources, and how it plans to allocate and spend those resources. The central goal of a human rights based approach to budgeting is rights realisation. In other words, ensuring that every person can live a life of dignity, free from deprivation and inequality. The fundamental aim of human rights based budgeting is that human rights standards shape the goals of a budget and human rights principles shape the process of budgeting in all its phases. These principles include **Accountability**, **Transparency** and **Participation**.

## 1.2. Open Budget Survey

The Open Budget Survey (OBS) is used to produce the Open Budget Index (OBI). This is the only global, independent, comparative measure of budget transparency of national governments. It uses internationally accepted criteria developed by multilateral organisations and is recognised as authoritative by the International Monetary Fund (IMF), the World Bank and the Organisation for Economic Co-operation and Development (OECD). The survey covers 117 countries, encompassing all regions of the world and all income levels, and has been going for 13 years (seven cycles).

Countries covered by the OBS are assessed and compared with regard to three components:

- public availability and **transparency** of budget information (available in eight key documents in accordance with international good practice standards),
- opportunities for public **participation** in the budget process,
- the role and effectiveness of formal **oversight** institutions.

The UK government's budget process is already assessed by the OBS<sup>1</sup>, however, as a sub-national government, Scotland's devolved budgeting processes are not specifically subject to assessment.

### **1.3. Scotland and the OBI**

In 2018 the Scottish Human Rights Commission (the Commission) was awarded an EU Grant to explore and develop capacity in human rights budget work. One of the key aims of this work was to develop a range of indicators with which to support an ongoing analysis of the Scottish budget. The project highlighted the difficulty faced by those wishing to undertake such scrutiny, including undertaking a rights based assessment of resource generation, allocation and spend, in that a lack of transparency within the budget process made it very difficult to 'follow the money'. As such the Project Working Group<sup>2</sup> focused on developing a range of process indicators to identify recommendations for improvement. Accountability is a key foundational building block of undertaking a human rights based approach (HRBA), therefore, the Project Working Group supported the Commission's proposal to undertake an OBS assessment for Scotland.

Between September and December 2018, a Q-step research intern<sup>3</sup> with support from the International Budget Partnership (IBP)<sup>4</sup> replicated the detailed OBS methodology<sup>5</sup> in order to produce a Transparency Index score as well as Public Engagement and Oversight scores for Scotland modelled on the OBS. This modelled scoring allows for global comparison with the

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<sup>1</sup> UK summary can be accessed [here](#).

<sup>2</sup> The project working group included: Dr. Alison Hosie, Scottish Human Rights Commission; Lucy Mulvagh, the Health and Social Care Alliance (the Alliance); Dr. Angela O'Hagan, Glasgow Caledonian University; Dr. Jo Ferrie, Glasgow University and Allison Corkery, Centre for Economic and Social Rights. This group has now been formalised as an official human rights budget working group of the Commission.

<sup>3</sup> Q-Step internships are bespoke 6 week paid internships offered to students at University of Glasgow hosted in a variety of organisations. The intern on this project was Kirstie English and she undertook the primary research required to answer the OBS questionnaire.

<sup>4</sup> The International Budget Partnership collaborates with civil society around the world to analyse and influence public budgets in order to reduce poverty and improve the quality of governance see: <https://www.internationalbudget.org/>

<sup>5</sup> See: [https://www.internationalbudget.org/sites/default/files/2020-04/Open-Budget-Survey-Methodology\\_0.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/Open-Budget-Survey-Methodology_0.pdf)

official OBS countries and helps to highlight improvement recommendations to share with the Scottish Government, Scottish Parliament and for Oversight bodies.

This report focuses on the Scottish budget for the fiscal year 2017-18 providing comparative global scores with the 2019 OBS.<sup>6</sup>

## **1.4. Report structure**

There are two further sections to this report.

Section 2 presents the key findings and Index Scores for Scotland.

Section 3 presents a discussion of the key areas of concern within the Scottish Budget. The section also outlines the key recommendations made by this report for further improvements to the Scottish budget process. These are placed within the current changing context of the Scottish budget process and are connected where relevant to recommendations produced by the Budget Process Review Group<sup>7</sup> in June 2017.

This is followed by five Appendices which set out:

- the methodology taken (including the specific methods to identify all relevant documentation and scoring peer review notes),
- further information about budget documents assessed by the OBS,
- details of the answers to each specific question of the OBS,
- a guide to the approximate time periods during which the key Scottish budget documents are published each year,

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<sup>6</sup> See <https://www.internationalbudget.org/open-budget-survey/open-budget-survey-2019-0>, published 29<sup>th</sup> April 2020.

<sup>7</sup> The Budget Process Review Group (BPRG) was established by the Scottish Parliament Finance and Constitution Committee and the Scottish Government to carry out a fundamental review of the Scottish Parliament's budget process. Its final report was published in 2017 and included 59 key recommendations to improve the Scottish budget process. See: [http://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](http://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

- a short review of the citizen's budget for 2018-19 (in the absence of one for 2017-18).

## 2. The Open Budget Survey Results for Scotland: Budget Year 2017/18

### 2.1. Introduction

The following section presents the scores for Scotland for each of the three aspects of the Open Budget Survey. Some comparative scores are also provided to place Scotland within the global context. Score breakdowns are coded by the OBS as follows.

#### Breakdown of OBI Score Groupings for Transparency

Scant or No Information Available	Minimal Information Available	Limited Information Available	Substantial Information Available	Extensive Information Available
0-20	21-40	41-60	61-80	81-100

#### Breakdown of OBS Score Groupings for Oversight

Weak Oversight	Limited Oversight	Adequate Oversight
0-40	41-60	61-100

## Breakdown of OBS Score Groupings for Public Participation in the Budget Process

Few or no opportunities	Limited opportunities	Adequate opportunities
0-40	41-60	61-100

## Scotland Score card – based on Open Budget Survey 2019

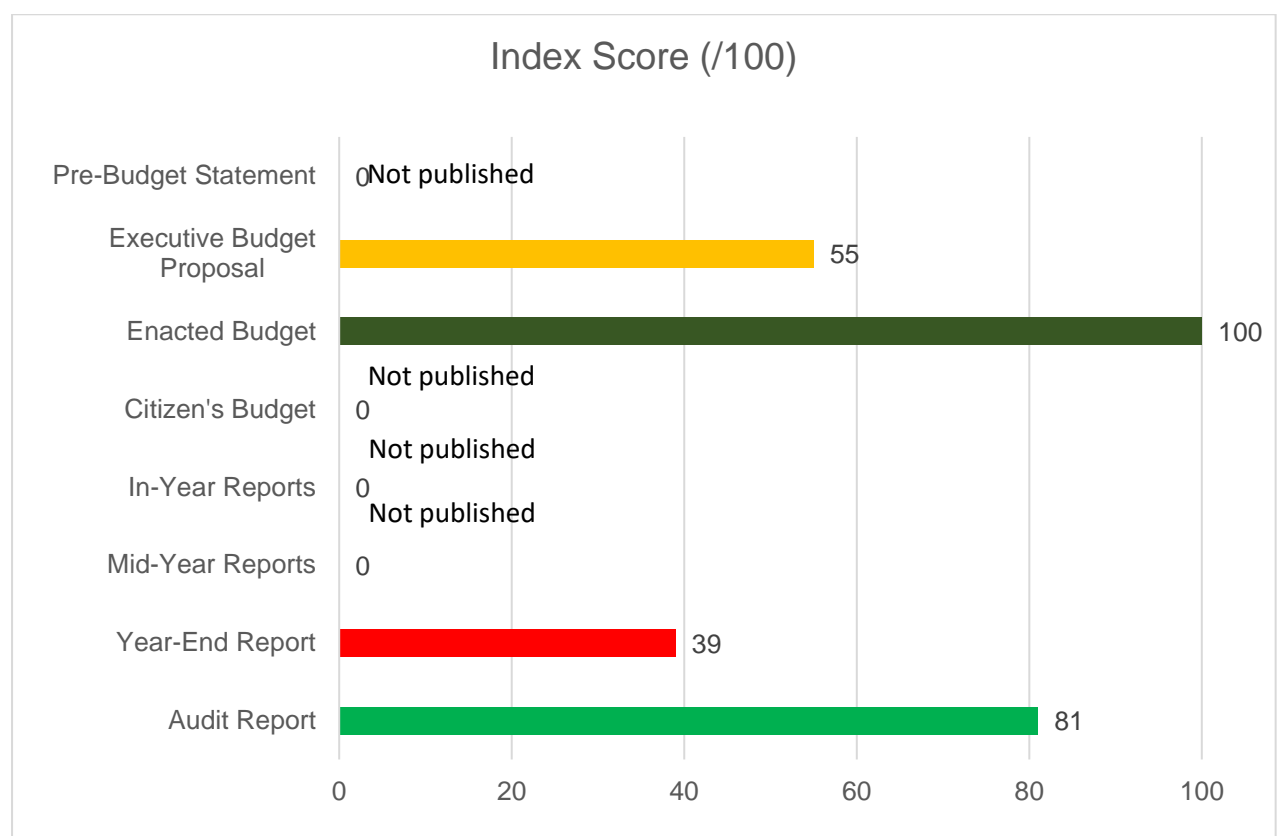
<b>43</b> out of 100 <b>TRANSPARENCY</b> (Open Budget Index) Scotland provides the public with limited budget information	<b>20</b> out of 100 <b>PUBLIC PARTICIPATION</b> Scotland provides the public with few or no opportunities to engage in the budget process	<b>85</b> out of 100 <b>BUDGET OVERSIGHT</b> Scotland provides adequate oversight of the budget
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## 2.2. Transparency Score (Open Budget Index)

The Open Budget Index assigns a Transparency score from 0 to 100 to each country involved in the survey. This is based on an average of the numerical values assigned to the responses of 109 questions set to assess the public availability of information about the budget. The assessment focuses on the extent to which eight key documents are made **publically available**, in a **timely manner**, on the relevant government website. The score also presents an assessment of the **comprehensiveness** of the publically available documents (see Table 1 below).

The overall Index score for Transparency of the key budget documents and their timeliness was **43/100**. This places the Scottish Budget for 2017-18 in the **limited information available** (41-60/100) group. However, it should be noted that this is likely due to the fact that four of the eight key documents are completely missing from the Scottish budget process and therefore, all questions on these documents get an automatic 0 score (see Graph 1 below). It is worthy of note, that although for the year 2017-18 there was no published citizens' budget (therefore awarded a zero score), this has been produced in other years before and since.

**Graph 1: How comprehensive and useful is the information provided in the key budget documents that Scotland publishes?**





**Table 1: Eight Key Documents**

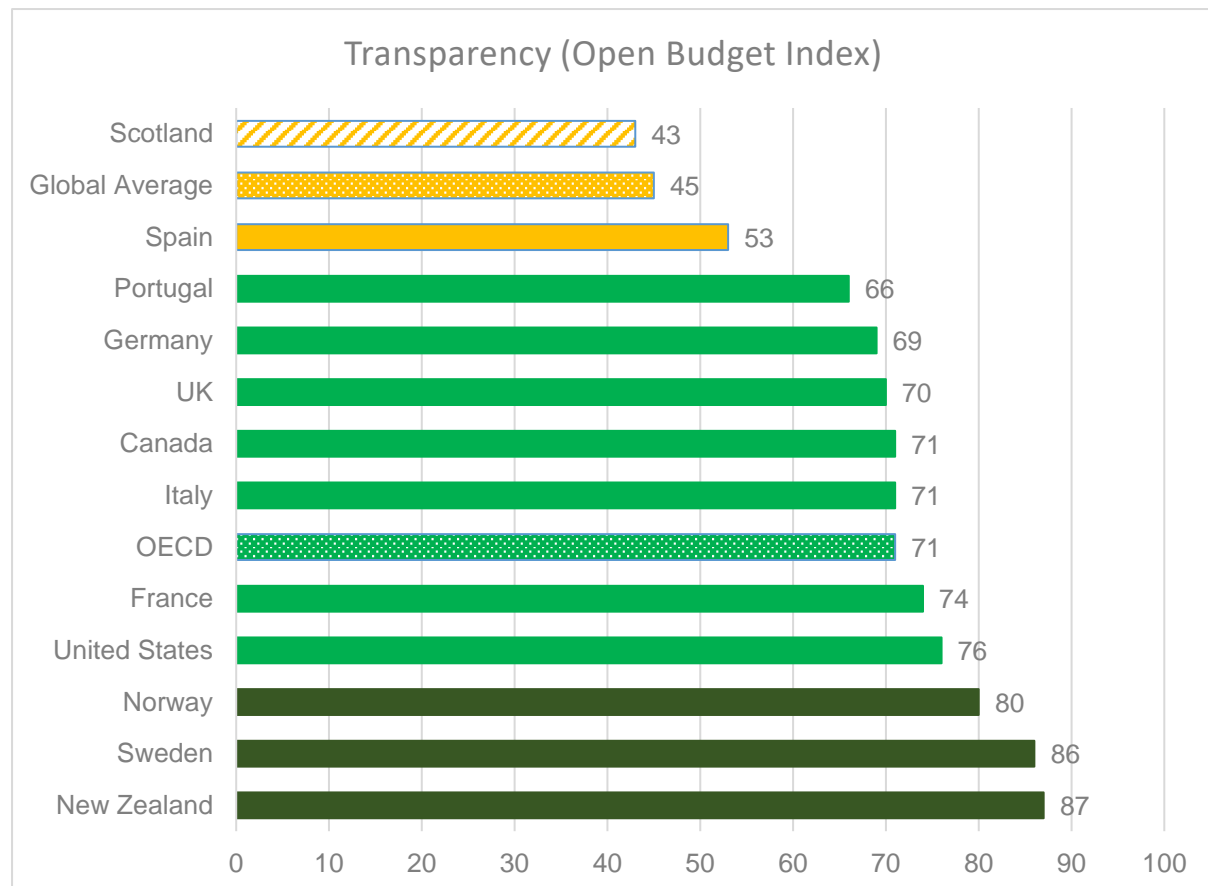
<b>Key Document</b>	<b>Key elements</b>	<b>Timeline for publication of publicly available documents</b>	<b>Scottish Score</b>
<b>Pre-Budget Statement</b>	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	Must be released at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.	<b>0/100</b>
<b>Executive's Budget Proposal and supporting documentation</b>	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	Must be publicly released while the legislature is still considering it and before it is approved. In no case would a proposal released after the legislature has approved it be considered "publicly available."	<b>55/100</b>
<b>Enacted Budget</b>	The budget that has been approved by the legislature.	Must be released no later than three months after the budget is approved by the legislature.	<b>100/100</b>

<b>Citizens Budget</b>	A simpler and less technical version of the government's Executive's Budget Proposal or Enacted Budget, designed to convey key information to the public.	Must be released within the same timeframe as the underlying Executive's Budget Proposal or Enacted Budget. For example, a Citizens Budget for the Executive's Budget Proposal must be released while the legislature is still considering the Executive's Budget Proposal and before it is approved.	<b>0/100</b>
<b>In-Year Reports</b>	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly	Must be released no later than three months after the reporting period ends.	<b>0/100</b>
<b>Mid-Year Review</b>	Contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	Must be released no later than three months after the reporting period ends.	<b>0/100</b>
<b>Year-End Report</b>	Describes the situation of the government's accounts at the end of the fiscal year and,	Must be released no later than 12 months after the end of the fiscal year (the reporting period).	<b>39/100</b>

	ideally, an evaluation of the progress made toward achieving the budget's policy goals.		
<b>Audit Report</b>	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	Must be released no later than 18 months after the end of the fiscal year (the reporting period).	81/100

As can be seen in Graph 2 below, without the key documents as part of the budget process, Scotland ranks notably lower than many of its global counterparts and well below the score for the OECD and the UK.

## Graph 2 – How Does Scotland Compare?



In terms of the quality of all of the documentation relating to the 2017-18 budget<sup>8</sup> that was made publically in Scotland, the draft budget itself was voluminous and quite repetitive, often not providing concise and/or consistently presented information. This made it less accessible to the public. There were also some clear limitations with regard to a lack of narrative around previous years' budgets and specific programs (for example on a lack of information connecting spend and outcomes with current budgetary decisions). It was generally only possible to identify

<sup>8</sup> The OBS typically assess documents and activities that could have been expected to be published or taken place before a particular cut-off date (in this case December 2018) to ensure the full cycle of information relating to a specific budget year is captured. As a result, this means assess documents from multiple fiscal years.

flagship budget priorities for that year, but with limited identification as to why these priorities had been selected and where money had been reallocated from that had not been allocated in previous budgets.

## 2.3. Oversight Score

The OBS asked a section of questions focused on capturing the essential preconditions and opportunities for oversight of the government throughout the budget process. A number of the questions also assess the degree to which **oversight** opportunities are actually used in practice, as well as exploring the connections between different oversight actors. Although brief, the aim of this section of the survey is to assess “whether the broader institutional architecture of the budget system includes sufficiently effective checks and balances to ensure integrity and accountability in the use of public resources”.<sup>9</sup>

The OBS assesses the capacity of independent fiscal institutions, legislatures and supreme audit institutions through 22 OBS questions.<sup>10</sup> The role and effectiveness of oversight institutions score for the Scottish budget in 2017/18 was 85/100. This highlights that the strongest element of the Scottish budget for 2017/18 was the performance of its oversight institutions, classed as having adequate oversight (61-100/100). The Independent Audit Oversight scored strongly, at 100/100. The Legislative Oversight scored 77/100. Broken down, this score reflects that the Legislature provides adequate oversight during the planning stage of the budget cycle, however oversight during the implementation stage of the budget cycle was more limited.

According to the global results, of the 117 countries surveyed, only 34 were classed as having adequate oversight from their legislature, 71

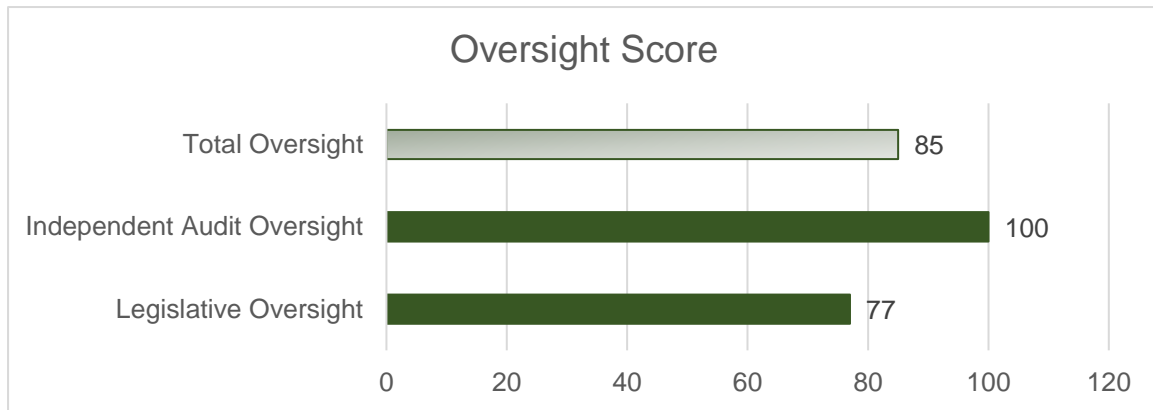
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<sup>9</sup> [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Guide\\_and\\_Questionnaire\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Guide_and_Questionnaire_EN.pdf) Page 117.

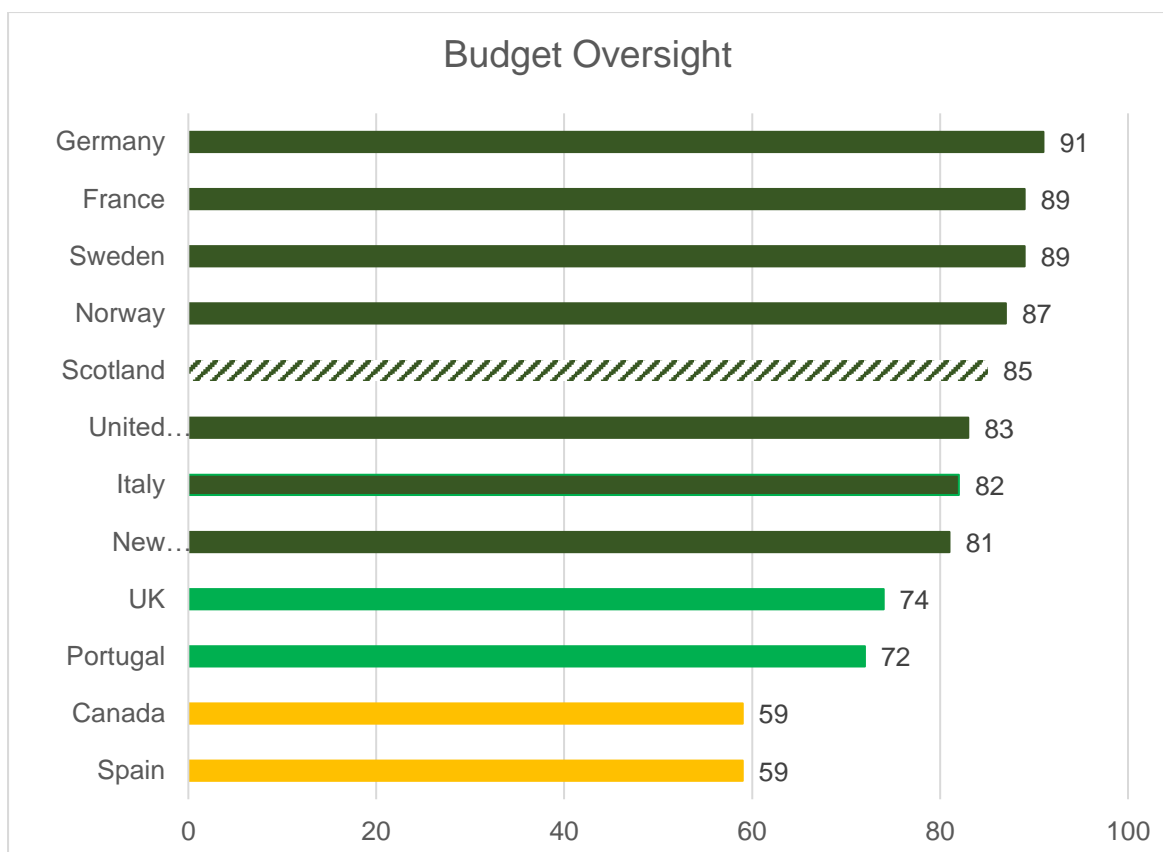
<sup>10</sup> To measure the role of the legislature and supreme audit institution in the budget process, the responses to the questions relevant to each are averaged, thereby providing a separate score for each area. IBP also collects information on the role of independent fiscal institutions (in Scotland this is the Scottish Fiscal Commission), however, IBP does not calculate a separate score for the role of IFIs. Therefore, only responses to a total of 18 questions can be used to produce the overall Oversight score. It is worth noting that although not included in the formal scoring for oversight the Independent Fiscal Oversight scored **100/100** for all 4 questions.

from the Supreme Audit Institution and only 30 scored adequately for both institutions.<sup>11</sup>

### Graph 3 – How comprehensive is the Independent and legislative budgetary in Scotland?



### Graph 4 – How Does Scotland Compare?



<sup>11</sup> See: [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Report\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Report_EN.pdf)

## 2.4. Public Engagement Score

This section of the OBS recognises the important role of **public engagement** in budget accountability, which cannot be realised through transparency alone. For this, genuine participation is also critical.

Enabling the public to access to budget information is the first step of a transparent budgetary system. This must also be complemented by all relevant institutions (i.e. the executive, the legislature, and the Supreme Audit Institution) providing the public with opportunities for genuine participation and engagement during each of the four phases of the budget process. The survey score for Public Engagement is assessed through a further 18 survey questions and assesses the degree to which opportunities are provided for the public to engage in budget processes throughout the budget cycle.

The answers to the questions included in this section will also help to build a reliable and accurate set of case studies of good practices in public engagement during the budget process.

Participation and empowerment (including access to information) are key foundations of a Human Rights Based Approach. The Commission also undertook a more in-depth examination of public participation within the Scottish budget process, as part of the EU funded project, to monitor further this aspect of the OBS.<sup>12</sup>

The Scottish budget for 2017/18 received a mean public engagement score of **20/100**, which is categorised as **few opportunities for public participation in the budget process** (0-40/100). Scotland was, however, not alone with a poor score for participation. Only two countries (South Korea and the UK) were considered to offer adequate opportunities, with 113/117 countries classed as having weak scores of 40 or less. Indeed, the global average was only 14.

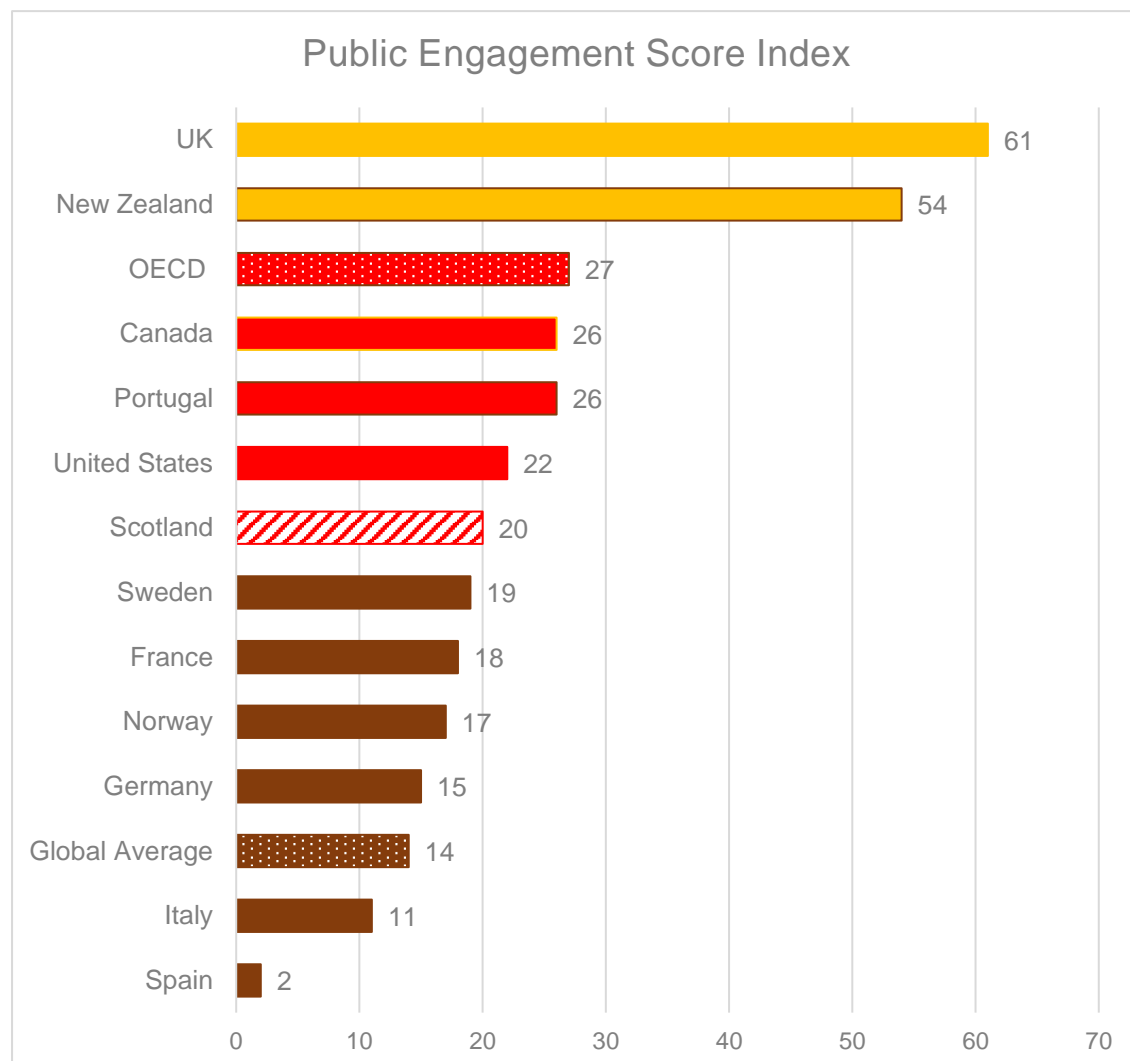
Scotland's relatively low score reflects the fact that whilst there was some public engagement during the draft budget process, it was not

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<sup>12</sup> <https://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

always particularly clear what the set mechanisms of engagement were and of the mechanisms that exist, they are coordinated through parliamentary and audit scrutiny, not by the Executive. There was also minimal feedback to participants who did participate and little in the way of accessible information provided (made worse by the lack of a Citizens' Budget for 2017/18). It should also be noted that for one of the questions, although an A grade was received – this was because the question was about engagement during the pre-budget **or** approval stages. However, had the question just been about the approval stages it wouldn't have received this grading, because there was little to no sign of engagement after the early budget stages.

### Graph 5 – How Does Scotland Compare?





## **3. Key Findings and Recommendations**

### **3.1. Introduction**

Although some of the core elements are in place, Scotland's budget process for 2017-18 did not cover all of the essential elements that a transparent and accessible budget should. The key findings and recommendations to improve these aspects are set out in the following section.

It is worth noting, however, that since the 2017-18 budget, there has already been considerable work undertaken to implement the Budget Process Review Group recommendations (all of which have been accepted by the Scottish Government and many of which are supported by this research) and many changes have already been set in motion. The Scottish Government has also placed the goal of improving financial and performance transparency at the forefront of their Open Government Action Plan 2018-2020.<sup>13</sup> This is addressed in connection to this research's recommendations.

### **3.2. Transparency**

The Scottish budget process for 2017-18 for the most part did not provide an adequate level of accessible, transparent information to facilitate public engagement.

Of the eight key documents best practice states should be provided, four were missing entirely. There was no Pre-Budget Statement that sets out the fiscal policies and plans for the forthcoming budget year and there were no In- or Mid-Year Reports on Scotland's progress with regard to the budget. Although a citizen's budget has been produced for other years prior to and since 2017-18, no such document was publically available for the budget year in question.

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<sup>13</sup> See: <https://www.gov.scot/publications/scotlands-open-government-action-plan-2018-20/>

As the Scottish Government's 'Program for Government'<sup>14</sup> and Economic Strategy<sup>15</sup> are publicly available, the lack of a Pre-Budget Statement is not in of itself a huge concern, as long as public engagement is going on behind the scenes. It was not clear, however, that this was the case. It may also be the case that reviews are carried out throughout the budget year and not made publicly available. If this is, however, the case (and this is not known) it is a transparency issue for them not to be publicly available and easily accessible.

There has been an increasing focus in recent years by the Scottish Government on outcomes-focused policy making. Policy planning should be driven by outcome expectations and evidence of what works. To really understand the value and impact of policy, this must include a focus on related budget allocation and spend. The lack of In- and Mid-Year reporting highlighted by the OBS was responsible for the relatively low Transparency Index Score for Scotland. The lack of these reports makes it very difficult to 'follow the money' from budget allocation through the spend and impact cycle, and to conduct any form of meaningful outcomes based approach to budget scrutiny.

The budget documents that the Scottish Government did publish for 2017-18, provided useful indications of the policy priorities of the Scottish Government. However, they focus primarily on policy priorities and as such, there is a lack of information provided about the more routine elements of the budget. This is most evident with regard to how equality related issues are reflected within the budget. For example, although various different policies that cater to specific groups of people, are shown particularly in the [Equality Statement Scottish Draft Budget 2017-2018](#) supporting the Draft Budget, there was a lack of analysis or narrative about how policies across the board may have impacted on vulnerable or marginalised groups.

Although not specifically assessed by the OBS, it is worth noting that the main budget document was also difficult to follow, in terms of data

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<sup>14</sup> See: <https://www.gov.scot/publications/nation-ambition-governments-programme-scotland-2017-18/>

<sup>15</sup> See: <https://www.gov.scot/publications/scotlands-economic-strategy/>

presentation which was often repetitive and did not providing concise and/or consistently presented information (e.g. varying time frames and jumping between percentages, rations, nominal and real terms within the same paragraphs of information). It was also often difficult to connect the budget allocations being referred to in the text of the budget document with the Level 1-4 budget lines, which were frequently named differently. The information provided could also have been summarised more effectively, thereby making it more accessible to the public.

Many of these issues around accessibility and transparency of the Budget were also raised by the Budget Process Review Group who advised the following changes, that this survey review would also recommend:

- The factual content of budget proposals is separated from any political narrative.
- There should be a consistent approach to the presentation of financial data within the budget document. This financial information should be available to Level 3.
- Budget aggregates should be comparable year on year including reflecting the impact of changes to Ministerial portfolios.
- The budget document should include historical analysis of financial information by portfolio as well as against key budget aggregates (including capital and revenue allocations).
- In addition, there needs to be clarity regarding the relationship between budget allocations and available funding in different parts of the budget document. Spending allocations across all portfolios within the budget document must be reconciled with available funding.
- All aspects of Scottish Government expenditure should be separately identified within the document on a consistent basis. Where allocations to individual organisations are derived from different budget portfolios this needs to be set out consistently and transparently.

- There should be consistency in the period covered by the Budget which should also be retrospective covering at least two prior years as well as forward looking.
- Clear financial information on the operation of Scotland Act 2012 and 2016 powers.
- The provision of Level 4 financial information to be published alongside the publication of formal budgetary information in the same manner as is currently the case.

([BPRG: Recommendation 44](#))<sup>16</sup>

One of the key budget documents recommended by OBS, missing from the 2017-18 budget, but which the Scottish Government does now produce, is an easy to understand Citizens' Budget (the Scotland's Finances Key Facts and Figures document<sup>17</sup>). The current format for the citizens' budgets does not, however, include some core elements considered best practice by the OBS. In particular, there is insufficient information on the macroeconomic forecast and about how and on what basis the budget priorities were decided upon.

The citizens' budget is also produced after the budget Bill is passed and is therefore only useful for engagement after the budget is passed. With no citizen's versions of other budget documentation (e.g. a pre-budget statement) this limits the ability for the wider public to engage in and influence budget decision making. Therefore, the Open Budget review process also highlighted that it would be of value for Scotland to produce accessible citizens' budgets for all of the key budget documents, in order that each step of the process is easily accessible to the public.

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<sup>16</sup> See [http://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](http://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

<sup>17</sup> See <https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/06/scotlands-finances-key-facts-figures-june-2018/documents/00536825-pdf/00536825-pdf/govscot%3Adocument> for 2018-19 version.

## OBI Transparency Recommendations

- The Scottish Government should publish all eight key documents: for the 2017-18 budget, four were missing (Pre-Budget, In-Year, Mid-Year and Citizens' Budget).
- A Citizens' version of each<sup>18</sup> of the key documents should be prepared and published at the same time as the key document, in order that citizens can be engaged with the budget when it matters.
- Within the Scottish Draft Budget (Executive Budget Proposal) analysis and narrative about how policies across the board may impact on vulnerable or marginalised groups should be improved.

## Other Important Transparency Recommendations

- Policy planning should be driven by outcome expectations and evidence of what works – which requires accessible, transparent information.
- Within the Scottish Draft Budget (Executive Budget Proposal) reduce the repetitiveness, focusing on providing concise and consistently presented information, and include information that should be provided in other reports (such as longer-term projections and connections to National Outcomes).
- It should be possible to connect the budget allocations being referred to in the Scottish Draft Budget (Executive Budget Proposal) with the Level 1-4 budget lines.

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<sup>18</sup> As an initial step, the Scottish Government should ensure that that they publish a citizens version of the main budget and year end. When they start to produce the other documents that are not currently published – they should be published with a citizen's version.

- More comparisons should be provided within the Year-End Report between planned allocation, actual spend and impact connected to Scotland's National Outcomes.

### **3.3. Oversight**

Oversight was by far the strongest element of the Scottish Budget Process, however, a few areas of improvement remain. The lack of an overall Pre-Budget Statement meant it was not possible for any oversight body to examine the fiscal policy plans for the forthcoming budget year nor explore the links between policies and budget allocations. International best practice indicates that a Pre-Budget Statement should be published in advance of the more detailed Executive Budget Proposal. It is, however, appreciated that pre-budget scrutiny is difficult given the timing of the UK Autumn statement being delivered usually only a few weeks prior to the publication of the Scottish budget proposal.

Best practice would encourage the legislature to examine in-year implementation of the Enacted Budget during the relevant budget execution period. This was not possible due to lack of production of In-year or Mid-year reports and therefore production of In-year and Mid-year would improve oversight. Production of these reports would greatly improve the budget oversight to connect allocation and spend and in turn impact and outcomes and therefore support the development of a greater narrative surrounding budget choices and longer-term projection within the Executive Budget Proposal.

At present, the lack of data on expenditure presented against original allocation estimates makes it impossible to undertake an outcomes-based analysis of the impact of the budget. The executive budget proposal was not presented in a way that allows for read across to the National Outcomes, which made it very hard to connect budget to impact and outcomes.

The lack of this data also means that it is not possible to undertake an analysis of the extent to which the budget supports the realisation of rights, especially economic, social and cultural rights.

Oversight by an Independent Fiscal Institution is not yet widespread globally, however, Scotland has the Scottish Fiscal Commission. Its independence is set in law, and it produces independent, official forecasts. They base their values on those set out by the Organisation for Economic Co-operation and Development for Independent Fiscal Institutions which requires independence; transparency; accessibility and openness. At present the Scottish Fiscal Commission fully complies with good practice as defined by the OBS.

### **Key Oversight Recommendations**

- Those providing oversight should have access to all relevant budget documentation for Scotland and should put pressure on the government to produce those documents for future budgets. This is important as Scottish fiscal responsibilities continue to increase.
- Pre-budget scrutiny through legislative committees could be improved with a more explicit focus on outcomes-based scrutiny.
- Better legislative oversight is required during the implementation stage of the budget cycle.

### **3.4. Public Engagement**

Overall, although above the global average, Scotland's performance fell a long way short of the minimum threshold expected by the OBS for adequate opportunities for civil society organisations and individuals to engage and provide input throughout the budget process. In particular, with information on public engagement processes themselves hard to access. More information about how the public can be and are involved throughout the budget process, in addition to engagement on the draft budget, would therefore be of value. This also supports a recommendation (41) from the Budget Process Review Group,<sup>19</sup> which stated that:

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<sup>19</sup> See: [http://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](http://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf) Pg.



- Enhancing public and professional understanding of the budget process should be a key objective for the Scottish Government and parliamentary committees engaged in budget scrutiny; and
- The Scottish Government produce a broader range of public information including info-graphics and citizens guides on the operation, and content, of the Scottish budget.

Improved transparency and greater public engagement could be enabled if there was a simplified explanation of the budget process published on the main budget page of the Scottish Government's website. Such an explanation could signpost the ways that the public and civil society could have an influence at each stage of the budget process, thereby allowing greater public engagement. The Scottish Government also should actively engage with individuals and civil society organizations representing vulnerable and marginalised communities during the formulation and monitoring of the implementation of the national budget. Currently the majority of public and civil society scrutiny is addressed at the pre-budget stage and is co-ordinated by the Legislature, not the Executive.

The Budget Process Review Group recommendations included the need for scrutiny to move to a be a year round process. Although this has resulted in bringing forward the pre-budget stage to earlier in the year, there have not been other notable changes in increased opportunities to participate in scrutiny at other stages of the budget. Legislative committees have noted that they intend to include a budgetary focus during subject inquiries throughout the year as one means of achieving more budget scrutiny. Such a budgetary focus, however, is not yet routinely or consistently sought.

As noted above in relation to transparency, citizens in Scotland require better and timely access to accessible information in order to participate in the budget process. The Citizens' Budget document that is now provided (but was not for this OBS study year) is not published until after the budget Bill has passed and is therefore of no use in relation to participation. The timely publication of citizen's versions of every budget document (i.e. In- and Mid-Year, Year-end reports and medium term forecast) are required to support genuine participation in the budget



process. As with the main budget document – the information presented should be clear, concise, consistent and allow for connections to be made between resource generation, allocation, spend and ultimately outcomes.

The OBS recommends that Audit Institutions maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.). In Scotland this is determined through the audit scoping process, and the nature and scopes of performance and finance audits vary. Audit Scotland do ask for inputs from members of the public on reports such as their Children and Young People's Mental Health Audit<sup>20</sup>, Self Directed Support<sup>21</sup>, and for the ongoing outcomes for school education audit<sup>22</sup>. They also have an external Equalities and Human Rights Advisory Group to whom they will bring scopes for discussion. There is not currently, however, a formal mechanism through which the public can contribute to audit investigations.

### **Key Public Engagement Recommendations**

- Produce clear and well-advertised guidance for public engagement with the budget process including opportunities to engage with the Executive and the Legislature.
- Citizens in Scotland require better and timely access to accessible information in order to participate in the budget process. This should include a citizens' version of every budget document.
- Improve feedback to participants who participate in the budget process.
- The Executive should actively engage with individuals or civil society organisations representing vulnerable and marginalised

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<sup>20</sup> [https://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr\\_180913\\_mental\\_health.pdf](https://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr_180913_mental_health.pdf)

<sup>21</sup> <https://www.audit-scotland.gov.uk/report/self-directed-support-2017-progress-report>

<sup>22</sup> <https://www.audit-scotland.gov.uk/report/school-education>

communities during the development and implementation of the budget.

- The Executive should provide more opportunities for the public and civil society to participate in scrutiny at all stages of the budget (not just at the pre-budget stage).
- Parliamentary and government policy / subject inquiries could consistently and routinely address budgetary elements to improve budgetary focus and scrutiny.
- Develop a formal mechanism, to enable the public to contribute to audit investigations.

### **3.5. Key building blocks installed since the 2017-18 budget**

Moves are underway to transfer to the budget to a year-long review process, a medium term forecast document was produced in the summer of 2018 to set out the government's direction of travel over the next five years and attempts were made to improve the narrative within the most recent budget documentation.

A Citizens' Budget is now produced, however, as noted above, the value of this document is limited given it is published after the budget Bill is passed.

The Scottish Government is currently exploring how it can improve fiscal transparency as a key priority of its Open Government Action Plan 2018-20 and has undertaken discussions with international experts such as GIFT (Global Initiative for Fiscal Transparency)<sup>23</sup> who were created by the International Budget Partnership that run the OBS.

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<sup>23</sup> See: <http://www.fiscaltransparency.net/>

As was recommended by the Budget Process Review Group,<sup>24</sup> a number of Parliamentary Committees (notably the Education and Skills and Health and Sport Committees) have started to focus more on outcomes in their examination of the budget. This will need to be embedded across the way all Scottish Parliament Committees work moving forward in order that they can have a meaningful impact on budgetary decision making.

The launch of the revised [National Performance Framework](#) (NPF)<sup>25</sup> in June 2018 recommitted the Scottish Government to its outcomes-based approach to policy. The NPF sets out a clear vision for Scotland with a wide range of indicators selected to assess progress towards this vision. The Scottish Government has stated that:

“Each government portfolio is required to set out how its spending plans support the delivery of the national outcome and this is set out in the form of a strategic overview in each portfolio chapter of the budget document. The budget also gives financial effect to the layers of policy development, consultation and decision making with delivery partners about the direction of the Government’s policies and programmes.”

Whilst the NPF provides a wide-ranging measure of national well-being progress, and incorporates a range of economic, social and environmental outcome indicators, it does not yet incorporate ‘process’ indicators – which would include policy and budgetary focused indicators. In submissions related to the NPF review and in its recent oral evidence on the 2019-20 Budget,<sup>26</sup> the Commission made a number of recommendations for the adoption of human rights based indicators which would support the development of these types of process indicators. This has also since been recommended by the First Minister’s Advisory Group on Human Rights<sup>27</sup>: Recommendation 5:

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<sup>24</sup> See: [http://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](http://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

<sup>25</sup> See: <https://nationalperformance.gov.scot/>

<sup>26</sup> See : <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11735>

<sup>27</sup> See <http://humanrightsleadership.scot/wp-content/uploads/2018/12/First-Ministers-Advisory-Group-on-Human-Rights-Leadership-Final-report-for-publication.pdf>

Development of human rights-based indicators for Scotland's National Performance Framework (NPF).

The Commission hopes to work with the Scottish Government over the next cycle of NPF development to support an understanding of how taking this approach to the next NPF could support not just the government's human rights obligations, but also provide the means with which to make those connections between policy, budget, impact and outcomes. The publication of In- and Mid-Year Reports will support the fiscal transparency required to facilitate these connections.

The Scottish Parliament is keen to improve legislature scrutiny and guidance has been issued to all subject committees to support the transformation of its scrutiny processes.<sup>28</sup> This guidance includes a request that each committee write to their respective Minister with a pre-budget report at least 6 weeks prior to the publication of the budget. A summary of how these Parliament Committee reports have influenced the formation of the budget will then be included within the budget document and Ministers will provide a more detailed response to their pre-budget committee reports within five sitting days following the publication of the budget.

Alternative revenue and spending proposals can then be made through reasoned amendments to the Scottish Government motion on the general principles of the Bill.

In addition, prior to the Stage 1 debate, the committee's pre-budget reports and the responses of the relevant Ministers are now discussed in the Parliamentary Chamber<sup>29</sup> as part of the pre-budget scrutiny. This is supplemented by a Stage 1 report<sup>30</sup> by the Finance and Constitution Committee.

Audit Scotland has begun to explore how it can embed human rights within audit processes and has also encouraged the Scottish

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<sup>28</sup> See: [http://www.parliament.scot/S5\\_Finance/General%20Documents/Budget\\_guidance\\_final.pdf](http://www.parliament.scot/S5_Finance/General%20Documents/Budget_guidance_final.pdf)

<sup>29</sup> See <https://www.scottishparliament.tv/meeting/debate-committees-budget-scrutiny-january-24-2019> for 2019-20 debate.

<sup>30</sup> See: [https://www.parliament.scot/S5\\_Finance/Reports/Budget\\_Report\\_201920\\_-\\_FINAL\(1\).pdf](https://www.parliament.scot/S5_Finance/Reports/Budget_Report_201920_-_FINAL(1).pdf)

government to further develop its outcomes-approach to better connect the budget with its policy development.

The establishment of the Scottish Fiscal Commission in 2017<sup>31</sup> to provide independent forecasts of taxes, social security expenditure and GDP forecasts will help inform the government's budget and improve the budget's scrutiny by parliament. It produces two sets of five-year forecasts in line with the budget process and it also produces evaluations of those forecasts with working papers on related subjects.

In 2019, the Scottish Government, in collaboration with the Equality Budget Advisory Group<sup>32</sup>, produced [informal guidance for policy makers on equality and human rights budgeting](#) and supporting template tools<sup>33</sup>. These will support government departments to undertake better equality and human rights analysis of potential budgetary decisions at different stages of the budget process. This work should help to ensure that future budgets have better considered the potential impact of budgetary decisions on vulnerable and marginalised groups.

Whilst many of the necessary changes to improve the process of budget transparency, scrutiny and participation are underway, the OBS highlight a number of additional areas where further progress could be made, as highlighted in the previous sections. This report recommends that all of these improvements in process as outlined above, continue to be built upon and further developed. The Transparency, Oversight and Public Engagement scores from this study do provide a useful benchmark, as they effectively provide scores for Scotland prior to the transformational changes that started to take effect from the 2018-19 budget process. A

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<sup>31</sup> SFC was formally created in 2014, moving to become a statutory body following the Scottish Fiscal Commission Act 2016. It was established as a non-ministerial office on April 1 2017 and is structurally and operationally independent of the Scottish Government and its Commissioners are directly accountable to the Scottish Parliament.

<sup>32</sup> EBAG is a non-statutory advisory group, convened by the Scottish Government, the remit of which is to help shape the Scottish Government's equality and human rights approach to the budget.

<https://www.gov.scot/groups/equality-budget-advisory-group/>

<sup>33</sup> See <https://www.gov.scot/publications/improving-peoples-wellbeing-6-key-questions-ask-making-budget-decisions/>

repeat of this index in 2022/23<sup>34</sup> will provide a good indication of the extent of progress that the new budget process has made.

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<sup>34</sup> The next OBI process will take place in 2020/21. However, given that the publications of these recommendations comes after the budget year that would be reviewed (2019/20) in that process, it would make more sense for the review to be repeated for Scotland in four rather than 2 years' time, to provide an opportunity for recommendations to be acted upon.

## Appendix 1 – Methodology

The Open Budget Survey (OBS) is used to produce the Open Budget Index (OBI). This is the only global, independent, comparative measure of budget transparency of national governments. As a sub-national government, the Scottish Government is not included within the OBS. This project has undertaken to follow the detailed OBS methodology in order to produce scoring for Scotland that is modelled on the Open Budget Index and Scores for Oversight and Public Engagement. However, while the IBP were supportive of the project, it is important to acknowledge that the official OBS does not incorporate sub-national governments.

### The Survey

According to the OBS methodology, the majority of survey questions require a response to be chosen from five responses. “Responses “a” or “b” describe best or good practice; with “a” indicating that the standard is fully met or exceeded, and “b” indicating the basic elements of the standard have been met or largely met. Response “c” corresponds to minimal efforts to attain the relevant standard, while “d” indicates that the standard is not met at all. An “e” response indicates that the standard is not applicable, for example, when an OECD country is asked about the foreign aid it receives. Certain questions, however, have only three possible responses: “a” (standard met), “b” (standard not met), or “c” (not applicable).

Once completed, the questionnaire responses are quantified. For the questions with five response options: an “a” receives a numeric score of 100, a “b” receives 67, “c” receives 33, and “d” receives 0. Questions receiving an “e” are not included in the country’s aggregated scores. For the questions with three response options: “a” receives 100, “b” receives 0, and “c” responses are not included in the aggregated score.”<sup>35</sup>

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<sup>35</sup> See [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Methodology\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Methodology_EN.pdf)

## The Research Process

Data was collected in Scotland between September 2018 and the end of December 2018. Therefore, this assessment for Scotland only covers those events, activities, or developments that should have occurred up to 31 December 2018; anything occurring thereafter are not accounted for in the 2019 survey results.

In accordance with the OBS methodology “all responses to the OBS questions are supported by evidence. This includes citations from budget documents; the country’s laws; or interviews with government officials, legislators, or experts on the country’s budget process”.<sup>36</sup> During the research process, a member of IBP staff assisted the researcher in following the survey methodology, particularly the guidelines for answering survey questions.

Upon completion, IBP provided a rapid review of this report and shared comments with the researcher and the Commission. This process was undertaken to ensure an internal consistency within the Scottish process as well as consistency between Scotland and all main OBS survey countries.<sup>37</sup>

The Commission also invited Executive and Oversight engagement on the draft OBS results. Engagement with Audit Scotland (Oversight) was especially useful as there are a number of differences between the role of Audit Scotland as a Regional Audit Institution and the Supreme Audit Institution (UK body) which required some interpretation of the questions so as to bring out their domestic relevance. The Commission then responded to comments provided by Audit Scotland.

However, although there was some positive engagement with the Head of Open Government on the general findings, the Executive did not

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<sup>36</sup> See [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Methodology\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Methodology_EN.pdf) P2

<sup>37</sup> As Scotland is a subnational government, Scotland cannot be included as part of the main OBS - therefore unlike the assessment for countries included in the OBS, the questionnaire was not assessed by a peer reviewer and did not undergo a detailed review by IBP.



respond to survey review requests. This will continue to be pursued post publication.

## **Additional Notes for reviewers**

### **Note on debt and borrowing related questions**

Due to the new borrowing powers for Scotland not coming into effect until budget year 2018/19 any OBS questions relating to debt or borrowing have no relevance to the Scottish budget for 2017/18 and were answered accordingly.

### **Notes on the Scottish Government website**

The Scottish Government website was being updated during the time that these documents were retrieved. All routes to find the documents which include the “click associated downloadable documents” step feature older webpages which may be phased out in the coming months or years.

## **Methods used to locate documentation**

### **Pathway used to locate the Pre-Budget Statement**

There was no PBS published. The other two documents: A Plan for Scotland and Scotland’s Economic Strategy, also had accessibility issues, as it was not made clear that either of these documents were relevant until they were specifically named in the EBP.

### **Pathway used to locate the Scottish Budget: Draft Budget 2017-2018**

Clicks using search engine (1):

- Third option when searched “Draft Scotland budget 2017/18”

Clicks from home page of gov.scot using search (2):

- Search “budget proposal”
- Click 4th option

Clicks from home page of gov.scot not using search (7):

- Topics
- Finance under Public Sector heading
- Scottish budget
- Budget documents
- Draft Budget 2017-2018 under Draft Budget heading
- Associated downloadable documents
- Open

### **Pathway used to locate the Scottish Budget-Draft Budget 2017-2018 Developed Taxes Forecast Methodology**

Clicks using search engine:

- Unable to find when searching “Scotland budget 2017-2018 supporting documents”

Clicks from home page of gov.scot using search (4):

- Click publications
- Set date
- Click Page 2
- Click 12th option

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Carbon Assessment of the 2017-2018 Draft Budget**

Clicks using search engine:

- Unable to find when searching “Scotland budget 2017-2018 supporting documents”

Clicks from home page of gov.scot using search (3):

- Click publications
- Set date
- Click 2nd option

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Scotland Performs Update**

Clicks using search engine:

- Unable to find when searching “Scotland budget 2017-2018 supporting documents”

Clicks from home page of gov.scot using search (3):

- Click publications
- Set date
- Click 10th option

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Equality Statement Scottish Draft Budget 2017-2018**

Clicks using search engine:

- Unable to find when searching “Scotland budget 2017-2018 supporting documents”

Clicks from home page of gov.scot using search (4):

- Click publications
- Set date
- Click Page 2
- Click 13th option

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Public Sector Pay Policy 2017-2018**

Clicks using search engine:

- Unable to find when searching “Scotland budget 2017-2018 supporting documents”

Clicks from home page of gov.scot using search(3):

- Click publications
- Set date
- Click 9th option

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Budget Bill:**

Search engine (2 clicks)

- 5th option when searching “Scotland budget Bill 2017-18”
- Click Budget (Scotland) Bill as Amended under Stage 2 heading

Clicks from parliament.scot home using search:

- Unable to find

Clicks from parliament.scot home not using search

- Unable to find
- Supporting document:

### **Pathway used to locate the Budget (Scotland) Bill Supporting Document**

Search engine (4 clicks)

- First option when searched “Scotland Budget Bill”
- Click Budget (Scotland) Bill 2017-18 Supporting Document under the Budget Bill heading
- Click associated downloadable documents
- Open

Clicks from scot.gov home using search (2 clicks)

- Search “budget ”
- Click 1st option

Clicks from scot.gov home not using search (5 clicks)

- Topics
- Finance under Public Sector heading
- Budget Bill 2017
- Click associated downloadable documents
- Open

### **Pathway used to locate the Citizens’ Budget**

There is no CB (despite it being published for other budget years)

### **Pathway used to locate the In Year Review**

There is no INYR.

### **Pathway used to locate the Mid-Year Review**

There is no MYR.

### **Pathway used to locate the Government Expenditure & Revenue Scotland 2017-18**

Clicks using search engine:

- Unable to find without specific document name

Clicks from home page of gov.scot using search:

- Unable to find without specific document name

Clicks from home page of gov.scot not using search:

- Unable to find

### **Pathway used to locate the Scottish Consolidated Fund Accounts**

Clicks using search engine :

- Unable to find without specific document name (may be added to document list link at a later date)

Clicks from home page of gov.scot using search:

- Unable to find without specific document name

Clicks from home page of gov.scot not using search :

- Unable to find currently (other than via the publication date) but should be on the main budget document's list soon

## **Pathway used to locate the Final Outcome Report for the Scottish Budget**

Clicks using search engine:

- Unable to find without specific document name

Clicks from home page of gov.scot using search:

- Unable to find without specific document name

Clicks from home page of gov.scot not using search :

- Unable to find currently (other than via the publication date)

## **Pathway used to locate the Audit Report**

Clicks using search engine (1):

- Third option when searched “audit Scotland budget 2017/18”

Clicks from home page of Audit Scotland’s site using search (2):

- Search budget
- Download link under the heading “The 2017/18 audit of the Scottish Government Consolidated Accounts”

Clicks from home page of Audit Scotland’s site not using search (2):

- Reports
- Download link under the heading “The 2017/18 audit of the Scottish Government Consolidated Accounts”

## Appendix 2 – Further information about budget documents assessed by the OBS

**Table A: Measuring the Timely Release of Information to the Public throughout the Budget Process**

<b>Budget Document</b>	<b>Release Deadlines for “Publicly Available” Documents*</b>	<b>OBS 2017 Question</b>	<b>Number of Questions per Document in the OBI</b>	<b>Location of Scottish answers</b>
Pre-Budget Statement	Must be released at least one month before the Executive’s Budget Proposal is submitted to the legislature for consideration.	54-58, PBS-2	6	Pg: 23-24
Executive’s Budget Proposal & supporting documents for the EBP	Must be publicly released while the legislature is still considering it and before it is approved. In no case would a proposal released after the legislature has approved it be considered “publicly available.”	1-53, EBP-2	54	Pg: 25-32
Enacted Budget	Must be released no later than three months after the budget is approved by the legislature.	59-63, EB-2	6	Pg: 33-34
Citizens Budget	Must be released within the same timeframe as the underlying Executive’s Budget Proposal or Enacted Budget. For example, a Citizens Budget for the Executive’s Budget Proposal must be released while the legislature is still	64-67	4	Pg: 34-36



	considering the Executive's Budget Proposal and before it is approved.			
In-Year Reports	Must be released no later than three months after the reporting period ends.	68-75, IYR-2	9	Pg: 26-37
Mid-Year Review	Must be released no later than three months after the reporting period ends.	76-83, MYR-2	9	Pg: 37-39
Year-End Report	Must be released no later than 12 months after the end of the fiscal year (the reporting period).	84-96, YER-2	14	Pg: 39-42
Audit Report	Must be released no later than 18 months after the end of the fiscal year (the reporting period).	97-102, AR-2	7	Pg: 42-43
<p>*The Open Budget Survey considers a document to be “publicly available” if it is published on the relevant government website within the given timeframe and is available free of charge.</p>				

## Pre-Budget Statement

### What it is and why it is important

A Pre-Budget Statement is a document which should present the fiscal policy plans for the forthcoming budget year. This should be published in advance of the more detailed draft budget or Executive Budget Proposal. It provides a means by which the public can make links between policies and budget allocations. As noted by the OECD in its Best Practices for Budget Transparency, the Pre-Budget Statement “serves to encourage debate on the budget aggregates and how they

*interact with the economy... [thereby creating] appropriate expectations for the budget itself.”* <sup>38</sup>

**Table B: Transparency in the Pre-Budget Statement**<sup>39</sup>

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Pre-Budget Statement</b>		
Strengthens link between policies and budget allocations	Macroeconomic forecast over the medium term	Ideally, in the fourth or fifth month of previous budget year
Identifies government's basic strategy for the medium term	Government's fiscal objectives over the medium term	Sometimes combined with midterm evaluation of the previous year (seventh month)
Improves the rationality of the budget formulation process	Broad sectoral allocations	At least one month before publication of the Executive's Budget Proposal
Calibrates expectations for the budget	Expectations for broad categories of taxes and revenues	
Allows legislators and the public to provide input on broad budget themes	Description and cost of new policy measures	

## Scotland's Pre-Budget Statement

In Scotland there was no Pre-Budget Statement as defined by above for the budget year 2017-2018. Although the draft budget does mention being rooted in the priorities set out in the “A Plan For Scotland: The Scottish Government's Programme For Scotland 2016-17” (6th September 2016)<sup>40</sup> and “Scotland's Economic strategy “(3rd March 2015)<sup>41</sup>, neither document fits the description of a PBS as set out in the survey.

<sup>38</sup> Organization for Economic Cooperation and Development. “Best Practices for Budget Transparency.” OECD Journal on Budgeting, Volume 1, Number 3. 2001.  
<http://www.oecd.org/dataoecd/33/13/1905258.pdf>

<sup>39</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

<sup>40</sup> A Plan For Scotland: The Scottish Government's Programme For Scotland 2016-17: <https://www.gov.scot/publications/plan-scotland-scottish-governments-programme-scotland-2016-17/>

<sup>41</sup> Scotland's Economic strategy: <https://www.gov.scot/publications/scotlands-economic-strategy/>

# Executive Budget Proposal

## What it is and why it's important

The Executive's Budget Proposal is one of the most important policy documents that a country can issue, as it is this document which presents how the government intends to resource its policy goals. Best practice states that it should be published at least three months before the start of the budget year.<sup>42</sup>

**Table C: Transparency in the Executive Budget Proposal<sup>43</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Executive's Budget Proposal</b>		
<p>Most important economic policy instrument and expression of executive's priorities</p> <p>Determines tax burden on citizens</p> <p>Determines the distribution of resources among different segments of the population</p> <p>Determines costs/debt to be borne by future generations</p> <p>Key opportunity for civil society and legislators to influence policy</p>	<p>Minister of Finance's budget speech and budget summary</p> <p>Budget bill on revenues and appropriations</p> <p>Macroeconomic forecast</p> <p>Assessment of sustainability of current policies</p> <p>Forecast and explanation of revenues</p> <p>Estimates and classification of expenditures</p> <p>Financing of deficit</p> <p>Composition of debt</p> <p>Other fiscal activities (such as social security)</p> <p>Overview of financial position</p>	<p>At least three months before the start of the budget year</p>

## Scotland's Executive Budget Proposal

In Scotland, the Executive's Budget Proposal is known as the Draft Budget and it is routinely accompanied by a number of supporting

<sup>42</sup> Organization for Economic Cooperation and Development. "Best Practices for Budget Transparency." OECD Journal on Budgeting, Volume 1, Number 3. 2001.  
<http://www.oecd.org/dataoecd/33/13/1905258.pdf>

<sup>43</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

documents, all of which were made publicly available on the same day as the Draft Budget itself. The supporting documents are as follows:

- [Scottish Budget-Draft Budget 2017-2018](#)
- [Developed Taxes Forecast Methodology](#)
- [Carbon Assessment of the 2017-2018 Draft Budget](#)
- [Scotland Performs Update](#)
- [Equality Statement Scottish Draft Budget 2017-2018](#)
- [Public Sector Pay Policy 2017-2018](#)

## **Enacted Budget**

### **What it is and why it's important**

The Enacted Budget provides the baseline for any analysis on how the budget is executed throughout the year. It is the budget which is approved by the legislator (in this case, the Scottish Parliament) after the budget proposal has been debated. The Enacted Budget should be published as soon as it is approved by the legislature and no later than three months after approval.<sup>44</sup>

The Enacted Budget will grow in importance if there are significant differences between the budget proposal and the Enacted Budget, (which is one reason that the Executive's Budget Proposal is not a suitable proxy for the Enacted Budget). The Enacted Budget allows for comparison between what was proposed by the executive and what the legislature actually enacted into law.

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<sup>44</sup> IBP's Guide to the Open Budget Survey - [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Guide\\_and\\_Questionnaire\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Guide_and_Questionnaire_EN.pdf)

**Table D: Transparency in the Enacted Budget<sup>45</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Enacted Budget</b>		
<p>Law of the land</p> <p>Provides baseline information against which actual budget results can be compared</p> <p>Enables an assessment of changes made by the legislature to the budget proposal</p>	<p>Listing and brief commentary on major expenditures and revenues</p> <p>Nonfinancial performance data</p> <p>Reconciliation of deviations between the budget proposal and the Enacted Budget</p> <p>Overall debt situation</p> <p>Revised economic forecast (if there is a major delay between the budget proposal and the Enacted Budget)</p> <p>Impact on government's financial assets and liabilities, contingent liabilities, etc.</p>	<p>As soon as the budget is approved by the legislature and no later than three months after it has been enacted</p>

## Scotland's Enacted Budget

In Scotland for the budget year 2017-18, two key documents make up the enacted budget the Budget (Scotland) Bill and the Budget (Scotland) Bill Supporting Document.

## Citizens' Budget

### What it is and why it's important

For a budget to be of use to the public, it should not only be publically available but it should also be accessible to the public. The OBS has repeatedly shown that the majority of governments globally fall

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<sup>45</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

significantly short when it comes to publishing budgets that are accessible to the public. A Citizens' Budget can help improve this situation. A Citizens' Budget is meant to present the key information surrounding the budget in a clear and easily accessible way. To be of use to the public, the Citizens' Budget should be published at the same time as its corresponding budget report, therefore, if the Citizens' Budget relates to the Executive's Budget Proposal, then it should be published at the same time as that document (i.e., at least three months before the start of the budget year).

**Table E: Transparency in the Citizens' Budget<sup>46</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Citizens Budget</b>		
Budget is technical and difficult to understand  Makes the budget "accessible" and not just available  Facilitates wide and informed debate on fiscal priorities  Demonstrates the government's commitment to the public and fosters trust in government	Objectives of the document, description of budget process, and institutional coverage of budget  Economic outlook and government policy objectives  Government's accounts and budget prospects  New measures  Delivery of services	At the same time as its corresponding document

## Scotland's Citizens' Budget

In Scotland the Citizens' Budget is entitled "Scotland's Finances: Key facts and figures". However, although this has been published for some years there does not appear to be a Citizens' Budget facts and figures document made available to the public for the budget year 2017-18.<sup>47</sup> It

<sup>46</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

<sup>47</sup> In the absence of a citizen's budget for the 2017-18 budget, Appendix 6 presents information on the citizen's budget for 2018-19, this is not however counted towards Scotland's estimated Open Budget Index (OBI) score for 2017-18.

is also worth noting that on assessment of the Citizens' Budget for other years, the only publication follows the Budget Bill has been passed into law and therefore, no documentation is produced that can act as a tool for engagement on budgetary decisions.

## **In-Year Report**

### **What it is and why it's important**

The In-Year Report should show a snap-shot of a country's progress in implementing their budget. These reports should be periodic (often monthly) and relatively brief, providing a listing of the major aspects of the budget which will help to identify any specific trends in revenue and expenditure to date (with an explanation if there are any significant deviations from expectations). There is no expectation that the In-Year Report/s provide an assessment of progress, as this is a key feature of the Mid-Year Review.

These reports are key for budget transparency as they necessitate the government to develop the required staff expertise and have the relevant systems in place to track aggregate budget spending and revenue trends. This is critical in helping to identify if what has been allocated is being spent as allocated and if not what that revenue has been used for instead. Investment in staff and systems for the In-Year reporting will also benefit the quality of other budget reports.

**Table F: Transparency in the In-Year Report<sup>48</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>In-Year Reports</b>		
<p>Snapshot of budget implementation</p> <p>Periodic measure of revenue and expenditure trends</p> <p>Helps in fine-tuning budget implementation</p> <p>Builds capacity and systems that improve budget management</p>	<p>Progress in implementing budget</p> <p>Actual revenues collected and expenditures incurred in each month and year-to-date and comparison with plans</p> <p>Government's borrowing activities</p> <p>Initial identification of deviations from budget</p>	<p>At least one month after the end of the reporting period (i.e., monthly report for June should be published no later than 31 July)</p>

## Scotland's In-Year Report

For the budget year 2017-18 in Scotland, there were no In-Year Reports.

## Mid-Year Report

### What it is and why it's important

The Mid-Year-Review provides an assessment of a government's fiscal performance midway (6 months) through a given fiscal year against the plans of the original budget. This analysis provides the opportunity to assess whether or not different elements of the budget are being delivered as intended as well as assessing if it has coped with macroeconomic shifts. This review can also provide the necessary evidence to show whether changes and adjustments are required in the level of spending overall or between specific ministries or sectors. This type of mid-point review analysis is critical to support countries with a performance/outcome-based budget system, as it can provide the opportunity to take stock of the progress in the realisation of specific policy outputs and outcomes.

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<sup>48</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.



**Table G: Transparency in the Mid-Year Report<sup>49</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Mid-Year Review</b>		
<p>Enables comprehensive assessment of actual spending and revenue collection against original estimates at midpoint of budget year</p> <p>Assesses the impact of changes in the macro-economy on the budget</p> <p>Identifies the need for changes in budget allocations, including need for supplementary budgets</p> <p>Takes stock of progress in realizing specific performance targets</p>	<p>Revisions in economic assumptions and their impact on budget estimates</p> <p>Comprehensive identification and explanation of deviations in budget spending and revenues and estimates</p> <p>Exploration of policy adjustments</p> <p>Details on policy decisions taken and policy developments since presentation of budget</p>	<p>OECD recommends publication within at least six weeks of the end of the reporting period</p> <p>IMF recommends publication within at least three months of the end of the reporting period</p>

## Scotland's Mid-Year Report

Similarly to the In-Year Report/s, there was no publicly available Mid-Year Report for the Scottish budget year 2017-18.

## Year-End Report

### What it is and why it's important

The Year-End Report is a critical document for accountability of government resource generation, allocation and spent. It should report extensively on a government's fiscal activities during the budget year. The Year-End Report should consist of three key documents:

- the government expenditure report,
- the consolidated accounts report, and

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<sup>49</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

- the final outcome document.

This document allows the government to discuss the performance of its executed budget in comparison to its original budget, alongside any budgetary adjustments that may have been issued during the course of the year. In a small number of few countries, this report also includes a reflection of how well a government has performed in relation to its planned Outcomes.

It is important to note the difference between the Year-End Report and the final audited accounts of the government (see Audit report section below). Where the audited accounts present a detailed statement of spend and revenue collection by budget category, the Year-End Report it intended to provide an assessment of whether the government, through its budget has achieved its policy objectives. OECD's Best Practices for Budget Transparency,<sup>50</sup> indicates that the Year-End Report should be published within at least six months of the end of the period it covers (for example, if the budget year ends in March, the Year-End Report should be published before 30 September of the following year).

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<sup>50</sup> Organization for Economic Cooperation and Development. "Best Practices for Budget Transparency." OECD Journal on Budgeting, Volume 1, Number 3. 2001.  
<http://www.oecd.org/dataoecd/33/13/1905258.pdf>

**Table H: Transparency in the Year-End Report<sup>51</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Year-End Report</b>		
<p>Enables comprehensive assessment of actual spending and revenue collection against original estimates at the end of the budget year</p> <p>Takes stock of government's performance in realizing its targets and performance indicators</p> <p>Informs future policy direction</p>	<p>Overall budgetary outcomes</p> <p>Overall position of government's assets and liabilities (balance sheet)</p> <p>Expenditures by functional and economic classification and listing of actual revenues collected under different categories</p> <p>Summary of government spending by sector and programs</p> <p>Deviations and explanation of deviations between macroeconomic forecast and actual results</p> <p>Narrative on strengths and weaknesses in performance of ministries/agencies</p> <p>Nonfinancial information on government's performance in realizing its targets and performance indicators</p>	<p>OECD recommends publication within at least six months of the end of the reporting period</p> <p>IMF recommends publication within at least one year of the end of the reporting period</p>

## Scotland's Year-End Report

In Scotland Government Expenditure & Revenue Scotland (GERS) produces the Year-End Report, for 2017-18 this was as follows:

- Government Expenditure & Revenue Scotland 2017-18:  
<https://www.gov.scot/Resource/0053/00539514.pdf>
- The Scottish Consolidated Fund Accounts:  
<https://www.gov.scot/Resource/0054/00540891.pdf>
- Final Outturn Report for the Scottish Budget:  
<https://www.gov.scot/Resource/0054/00540881.pdf>

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<sup>51</sup>Ramkumar, V. & Shapiro, I. (2011) Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?, International Budget Partnership – accessed at: <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> page 45.

## **Audit Report**

### **What it is and why it's important**

The Audit Report provides an authoritative and independent account of whether the government has accurately reported how it has generated, allocated and spent its resources during the fiscal year. It is a key element of the accountability loop, providing the legislature and the public with assurance that the government has acted lawfully and has that what it has said it has done with regard to the implementation of the budget, can be believed.

OECD and the IMF vary with regard to best practice on the timing of the Audit report with the IMF's Manual on Fiscal Transparency, stating that this report should be published within at least one year of the end of the period it covers (for example, if the budget year ends in March, the Year-End Report should be published before the end of March the following year). The OECD believes that Audit Report should be published within six months following the end of the budget year (for example, if the budget year ends in March, the Audit Report should be published before 30 September of the following year).

**Table I: Transparency in the Audit Report<sup>52</sup>**

IMPORTANCE	KEY CONTENTS	PUBLICATION TIME FRAME
<b>Audit Report</b>		
<p>Independent and authoritative assessment of budget execution</p> <p>Assesses the degree to which the government has complied with the budget law</p> <p>Provides commentary on the accuracy and reliability of government financial statements</p> <p>Closes the accountability loop</p> <p>Valuable resource for legislative, civil society, and media analyses of government performance</p>	<p>Comments on the accuracy and fairness of government financial statements</p> <p>Comments on the adequacy of government's control systems for managing public finances</p> <p>Identifies cases in which the government has breached the budget and other related laws on public finances</p> <p>Provides the SAI's opinion (qualified, unqualified, disclaimer, etc.) on the accounts audited</p> <p>Lists recommendations for rectifying problems identified by audit</p> <p>Tracks status of previous audit recommendations</p>	<p>Best practice as per the OECD is publication within six months of the end of the budget year</p> <p>IMF recommends publication within at least one year of the end of the reporting period</p>

## Scotland's Audit Report

In Scotland, the Audit Report is Audit Scotland's annual audit of the final consolidated accounts for the fiscal year and this is published around six-seven months after the end of the budget year.

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<sup>52</sup>ibid.

## Appendix 3 – Question Responses for budget year 2017/18

Notes: No notes will be supplied for the Comprehensiveness questions on missing documents. However, in the Public Availability Information sections for these documents it will be explained how it is known that they are not published.

### Pre-Budget Statement

#### Public Availability Information

Question	Answer	Score	Notes
<b>PBS-1:</b> What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?	2017-18		
<b>PBS-2:</b> When is the PBS made available to the public?	d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature	0	There is nothing that could constitute a PBS for 2017/18 published on either the Scottish Government or Scottish Parliament websites.
<b>PBS-3a:</b> If the PBS is published, what is the date of publication of the PBS?	not available		
<b>PBS-3b:</b> In the box below, please explain how you	not available		

determined the date of publication of the PBS			
<b>PBS-4:</b> If the PBS is published, what is the URL or weblink of the PBS?	not available		
<b>PBS-5:</b> If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?	not applicable		
<b>PBS-6a:</b> If the PBS is not publicly available, is it still produced?	d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature	0	There is nothing that could constitute a PBS for 2017/18 published on either the Scottish Government or Scottish Parliament websites. There is also no reference to a PBS in any of the later budget documents cited in this report so there appears to be no PBS.
<b>PBS-6b:</b> If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all	There is nothing that could constitute a PBS for 2017/18 published on either the Scottish Government or Scottish Parliament websites. There is also no reference to a PBS in any of the later budget		

	documents cited in this report so there appears to be no PBS at all.		
<b>PBS-7:</b> If the PBS is produced, please write the full title of the PBS	not available		
<b>PBS-8:</b> Is there a “citizens version” of the PBS?	B. No	0	See responses to citizen Budget questions

### Comprehensiveness of PBS (54-58)

Question	Answer	Score
<b>54.</b> Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)	D. No; information related to the macroeconomic forecast is not presented.	0
<b>55.</b> Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)	D. No; information related to the government’s expenditure policies and priorities is not presented.	0
<b>56.</b> Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?	D. No; information related to the government’s revenue policies and	0



(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)	priorities is not presented.	
<b>57.</b> Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?	D. No; none of the three estimates related to government borrowing and debt are presented.	0
<b>58.</b> Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?	C. Not applicable or other (there is no PBS)	not applicable

## Executive Budget Proposal

### Public Availability Information

Question	Answer	Score	Notes
<b>EBP-1a:</b> The fiscal year for the EBP	2017-18		
<b>EBP-1b:</b> When is the EBP submitted to the legislature for consideration	15 December 2016		The public publication date also commenced the parliamentary budget scrutiny process. Details of this can be seen in the Context section of the Financial Scrutiny Unit Briefing for the Draft budget, which indicates the scrutiny had to be shorter

			<p>due to delays in the Draft Budget publication:</p> <p><a href="http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-103_Draft_Budget_2017-18.pdf">http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-103_Draft_Budget_2017-18.pdf</a></p> <p>And in this timetable document:</p> <p><a href="http://www.parliament.scot/Budget_timetable_Paper_-_pdf">http://www.parliament.scot/Budget_timetable_Paper_-_pdf</a></p>
<b>EBP-2:</b> When is the EBP made available to the public?	A. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature.	100	<p>The draft budget was published in December and kicked off the budget scrutiny process. The budget was then passed on the 23<sup>rd</sup> February 2017 and received Royal Assent on the 31<sup>st</sup> March 2017.</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a></p>
<b>EBP-3a:</b> If the EBP is published, what is the date of publication of the EBP?	15 December 2016		
<b>EBP-3b:</b> In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark	The date of publication was determined by the date of which the document was made available on the Scottish		

this question “not available.”	Government’s website gov.scot.		
<b>EBP-4:</b> If the EBP is published, what is the URL or weblink of the EBP?	<a href="https://beta.gov.scot/publications/scot-lands-budget-draft-budget-2017-18/">https://beta.gov.scot/publications/scot-lands-budget-draft-budget-2017-18/</a>		
<b>EBP-5:</b> If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?	a. Yes	100	Yes there is although it should be noted they weren’t easily found having been signposted on the scrutiny briefing rather than on the draft budget itself:  <a href="http://www.parliament.scot/ResearchBriefingsAndFactSheets/S5/SB_16-103_Draft_Budget_2017-18.pdf">http://www.parliament.scot/ResearchBriefingsAndFactSheets/S5/SB_16-103_Draft_Budget_2017-18.pdf</a>
<b>EBP-6a:</b> If the EBP is not publicly available, is it still produced?	e. Not applicable (the document is publicly available)		
<b>EBP-6b:</b> If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all	not applicable		
<b>EBP-7:</b> If the EBP is produced, please write the	Draft Budget 2017-2018		

full title of the EBP: Scotland's Budget			
<b>EBP-8:</b> Is there a "citizens version" of the EBP?	a. No	0	See responses to citizen Budget questions

### Comprehensiveness of the Executive's Budget Proposal (1-53)

Question	Answer	Score	Notes
<b>1.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?	A. Yes, administrative units accounting for all expenditures are presented.	100	See Scottish Budget: Draft Budget 2017-18:  Table 3.01 Total Proposed Spending Plans for 2017-18
<b>2.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?	A. Yes, expenditures are presented by functional classification.	100	See Scottish Budget: Draft Budget 2017-18:  Level 3 tables depict details expenditure within departments
<b>3.</b> If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification	A. Yes, the functional classification is compatible with international standards	100	See Scottish Budget: Draft Budget 2017-18:  Level 3 tables

compatible with international standards?			
<b>4.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?	A. Yes, expenditures are presented by economic classification.	100	See Scottish Budget: Draft Budget 2017-18:  Level 3 Tables and Annex I, which explains the meaning of Departmental Expenditure Limits (DEL), which relate to economic classifications. Also see Table 1.01: Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20 & Annex F
<b>5.</b> If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?	A. Yes, the economic classification is compatible with international standards.	100	See Scottish Budget: Draft Budget 2017-18:  Table 1.01: Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20, Table 3.01 Total Proposed Spending Plans for 2017-18, Level 3 Tables, Annex F and Annex I, which explains the meaning of Departmental Expenditure Limits (DEL), which relate to economic classifications.

<b>6.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?	A. Yes, programs accounting for all expenditures are presented.	100	See Scottish Budget: Draft Budget 2017-18:  Level 3 Tables
<b>7.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?	C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.	33	See Scottish Budget: Draft Budget 2017-18:  Tables within the Strategic Context for the Draft Budget 2017-18, which appear to present economic classifications for expenditure until budget year 2019-20 but doesn't go into administrative or functional classifications.
<b>8.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two years beyond the budget year) by program?	D. No, multiyear estimates for programs are not presented.	0	See Scottish Budget: Draft Budget 2017-18:  Tables within the Strategic Context for the Draft Budget 2017-18, which appear to present economic classifications for expenditure until budget year 2019-20 but doesn't go into programs.
<b>9.</b> Does the Executive's Budget Proposal or any supporting budget	A. Yes, individual sources of tax revenue accounting for all tax	100	See Scottish Budget: Draft Budget 2017-18:

documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?	revenue are presented.		Chapter 2: Tax and the Fiscal Framework
<b>10.</b> Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?	A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.	100	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 2: Tax and the Fiscal Framework</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p>
<b>11.</b> Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?	A. Yes, multi-year estimates of revenue are presented by category.	100	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 2: Tax and the Fiscal Framework</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p>

			<a href="https://www.gov.scot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">nts/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a>
<b>12.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?	A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.	100	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 2: Tax and the Fiscal Framework</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p>
<b>13.</b> Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net	C. Yes, one of the three estimates related to government borrowing and debt are presented.	33	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Table 1.01: Scottish Government Departmental</p>



new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?			Expenditure Limits 2015-16 to 2019-20  This shows how much new borrowing will be done
<b>14.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?	D. No, information related to composition of total debt outstanding is not presented.	0	No information is provided on the total debt
<b>15.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?	A. Yes, information beyond the core elements is presented for the macroeconomic forecast.	100	See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:  <a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a> :  Chapter 3: Macroeconomic Forecasts Underpinning the Income Tax Forecasts

<p><b>16.</b> Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?</p>	<p>B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.</p>	<p>100</p>	<p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a> :</p> <p>Note on page 54-55 provides details on the sensitivity analysis. This seems to meet the core elements but doesn't add anything else.</p>
<p><b>17.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?</p>	<p>A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.</p>	<p>100</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>The portfolio Plans section provides a general overview of the budget's expenditures then by looking at the "Our Priorities" sections in the following chapters and the Level 3 Tables estimates reflecting new policy priorities effects on</p>

			expenditures become clear.
<b>18.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?	A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.	100	See Scottish Budget: Draft Budget 2017-18:  The portfolio Plans section provides a general overview of the budget's expenditures then by looking at the "Our Priorities" sections in the following chapters and the Level 3 Tables estimates reflecting new policy priorities effects on expenditures become clear.
<b>19.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?	C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications. classification).	33	See Scottish Budget: Draft Budget 2017-18:  Economic classifications up to 2019-20  Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20  &  Table 1.02: Real Terms Changes to Scottish Government Discretionary Spending Limits

<p><b>20.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p>	<p>D. No, expenditures are not presented by program for BY-1.</p>	<p>0</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Only economic classifications seem to be present past 2017-18</p> <p>Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20</p> <p>&amp;</p> <p>Table 1.02: Real Terms Changes to Scottish Government Discretionary Spending Limits</p>
<p><b>21.</b> In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?</p>	<p>A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.</p>	<p>100</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>The level 3 spending plans tables in each chapter also feature the budget and draft budget spending for 2016-17</p>
<p><b>22.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three</p>	<p>C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.</p>	<p>33</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Economic classifications up to 2019-20</p> <p>Table 1.01: Scottish Government</p>

expenditure classifications (by administrative, economic, or functional classification)?			Departmental Expenditure Limits 2015-16 to 2019-20  &  Table 1.02: Real Terms Changes to Scottish Government Discretionary Spending Limits
<b>23.</b> Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?	D. No, expenditures are not presented by program for BY-2 and prior years.	0	See Scottish Budget: Draft Budget 2017-18:  Only economic classifications seem to be present past 2017-18  Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20  &  Table 1.02: Real Terms Changes to Scottish Government Discretionary Spending Limits
<b>24.</b> In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?	A. Two years prior to the budget year (BY-2).	100	See Scottish Budget: Draft Budget 2017-18:  The level 3 spending plans tables in each chapter also feature the budget and draft budget spending for 2016-17

<p><b>25.</b> Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?.</p>	<p>A. Yes, revenue estimates for BY-1 are presented by category</p>	<p>100</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 2: Tax and the Fiscal Framework</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a> :</p>
<p><b>26.</b> Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?</p>	<p>A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.</p>	<p>100</p>	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 2: Tax and the Fiscal Framework</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p>

			<a href="https://www.gov.scot/bi-naries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a> :
<b>27.</b> In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?	A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.	100	See Scottish Budget: Draft Budget 2017-18:  The level 3 spending plans tables in each chapter also feature the budget and draft budget spending for 2016-17
<b>28.</b> Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?	B. No, revenue estimates for BY-2 and prior years are not presented by category.	0	See Scottish Budget: Draft Budget 2017-18:  The level 3 spending plans tables in each chapter also feature the budget and draft budget spending for 2016-17
<b>29.</b> Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?	C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.	33	See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:  <a href="https://www.gov.scot/bi-naries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/bi-naries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a>

			<a href="#">pdf/govscot%3Adocument</a>  They appear to present Land and Building's transaction tax details for 2015-16 in Chapter 2
<b>30.</b> In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?	D. No actual data for all revenues are presented in the budget or supporting budget documentation	0	See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:  <a href="https://www.gov.scot/bi/naries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/bi/naries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a>  They appear to present Land and Building's transaction tax details for 2015-16 in Chapter 2, that reflects on actual outcomes. However this is the only area where that reflection seems present in regards to revenue.
<b>31.</b> Does the Executive's Budget Proposal or any supporting budget	C.Yes, information is presented, but it	33	See Scottish Budget: Draft Budget 2017-18:



documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?	excludes some core elements.		<p>Table 1.01: Scottish Government Departmental Expenditure Limits 2015-16 to 2019-20</p> <p>This shows how much new borrowing will be done up to 2019-20</p>
<b>32.</b> In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?	D. No actual data for government debt are presented in the budget or supporting budget documentation.	0	No information on how actual borrowing matched expected borrowing.
<b>33.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?	B. Yes, the core information is presented for all extra-budgetary funds.	67	<p>Should be noted in regards to extra budgetary funds like social security and pensions the UK Government has the control. However there is some information on this area in the Scottish budget documents, which appear sufficient for the core elements.</p> <p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 5 Finances and Constitution: There is details on the Scottish Public</p>

			<p>Pensions Agency (SPPA)</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p> <p>Chapter 4: There is income and tax forecasts that include pensions</p>
<b>34.</b> Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extrabudgetary) on a consolidated basis for at least the budget year?	A. Yes, central government finances are presented on a consolidated basis.	100	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Chapter 13: Administration</p>
<b>35.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental	D. No, estimates of intergovernmental transfers are not presented.	0	<p>See Scottish Budget: Draft Budget 2017-18</p>

transfers for at least the budget year?			Chapter 5: There is a footnote on an intergovernmental transfer on table 5.06 but there is no specific estimates.
<b>36.</b> Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?	A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.	100	See Equalities Statement: Scottish draft budget 2017-18  <a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/equality-statement-scottish-draft-budget-2017-18/documents/00511772-pdf/00511772-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/equality-statement-scottish-draft-budget-2017-18/documents/00511772-pdf/00511772-pdf/govscot%3Adocument</a>
<b>37.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?	A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.	100	See Scottish Budget: Draft Budget 2017-18
<b>38.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?	C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.	33	See Scottish Budget: Draft Budget 2017-18

<b>39.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government?	D. No, information related to financial assets is not presented.	0	No information on this appeared in the draft budget or any of its supporting documents.
<b>40.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government?	D. No, information related to nonfinancial assets is not presented.	0	No information on this appeared in the draft budget or any of its supporting documents.
<b>41.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?	D. No, estimates of expenditure arrears are not presented.	0	No information on this appeared in the draft budget or any of its supporting documents.
<b>42.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs?	D. No, information related to contingent liabilities is not presented.	0	<p>Details on how contingent liabilities work in Scotland can be found here:</p> <p><a href="https://www.gov.scot/publications/scottish-public-finance-manual/contingent-liabilities/contingent-liabilities/">https://www.gov.scot/publications/scottish-public-finance-manual/contingent-liabilities/contingent-liabilities/</a></p> <p>However there appears to be no information on them in the draft</p>

			budget documents for 2017-18/
<b>43.</b> Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?	C. Yes, information is presented, but it excludes some core elements.	33	<p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p> <p>The above document does present some projections and forecasts but it doesn't meet the core components as they don't go as far as 10 years.</p>
<b>44.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?	D. No, estimates of the sources of donor assistance are not presented.	0	No information on this appeared in the draft budget or any of its supporting documents.
<b>45.</b> Does the Executive's Budget Proposal or any supporting budget documentation present	C. Yes, information is presented, but it excludes some core	33	See Scottish Budget: Draft Budget 2017-18:

information on tax expenditures for at least the budget year?	elements or some tax expenditures.		<p>Chapter 2 in which the bands of tax are discussed.</p> <p>See Scottish Budget: Draft Budget 2017-18: Devolved Taxes Forecast Methodology:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scottish-budget-draft-budget-2017-18-devolved-taxes-methodology-report/documents/00511834-pdf/00511834-pdf/govscot%3Adocument</a></p> <p>Overall tax exemption is mentioned briefly in the core budget document and the taxes forecast methodology document but there isn't specific detail on who this benefits or effects or estimates of revenue that's foregone.</p>
<b>46.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?	D. No, estimates of earmarked revenues are not presented.	0	<p>See Scottish Budget: Draft Budget 2017-18:</p> <p>Although throughout the document there is some discussion of specific revenue going to specific things there</p>

			is never exact estimates of this given.
<b>47.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?	A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.	100	See Scottish Budget: Draft Budget 2017-18:  Each of the specific chapters (4-14) tie to budget to set policy initiatives and the earlier chapters also make reference to policy in more general terms.
<b>48.</b> Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?	A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.	100	See Scottish Budget: Draft Budget 2017-18:  Each of the specific chapters (4-14) tie to budget to set policy initiatives and the earlier chapters also make reference to policy in more general terms. The narrative surrounding these policies goes as far as 2022 in some cases.
<b>49.</b> Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?	d. No, nonfinancial data on inputs are not presented.	0	There is no nonfinancial performance data inputs mentioned in any of the draft budget documents for 2017-18

<b>50.</b> Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?	d. No, nonfinancial data on results are not presented.	0	There is no nonfinancial performance data outputs mentioned in any of the draft budget documents for 2017-18
<b>51.</b> Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?	D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results	0	There is no nonfinancial performance targets set in any of the draft budget documents for 2017-18
<b>52.</b> Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?	A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.	100	See Scottish Budget: Draft Budget 2017-18:  See Equalities Statement: Scottish draft budget 2017-18  <a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/equality-statement-scottish-draft-budget-2017-18/documents/00511772-pdf/00511772-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/equality-statement-scottish-draft-budget-2017-18/documents/00511772-pdf/00511772-pdf/govscot%3Adocument</a>
<b>53.</b> Does the executive release to the public its timetable for formulating the Executive's Budget	D. No, a timetable is not issued to the public.	0	See Scottish Budget: Draft Budget 2017-18:



Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?			<p>Although there was a document published discussing the Timing of the Draft Budget as seen here:</p> <p><a href="http://www.parliament.scot/Budget_timetable_Paper_-_pdf">http://www.parliament.scot/Budget_timetable_Paper_-_pdf</a></p> <p>This document didn't outline key dates or deadlines surrounding the budget scrutiny process but rather reflected on previous year's timetables and discussed when it would be best to publish the draft budget.</p>
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## Enacted Budget

### Public Availability Information

Question	Answer	Score	Notes
<b>EB-1a:</b> What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?	2017-18		
EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September	23/02/2017		See Budget (Scotland) Act 2017, introduction where it states that the 23 <sup>rd</sup> February 2017 was when the bill was passed although it

2016 should be entered as 05 September 2016.			received Royal Assent on the 31 <sup>st</sup> March 2017.
<b>EB-2:</b> When is the EB made available to the public?	a. Two weeks or less after the budget has been enacted	100	The budget bill was posted online shortly after amendments were made in Stage 2 of the budget process. Although as stated below the full document may have been posted at a later date the relevant Budget Bill was available by the 9 <sup>th</sup> February 2017
<b>EB-3a:</b> If the EB is published, what is the date of publication of the EB?	<p>Budget (Scotland) Act 2017</p> <p>09/02/2017</p> <p>Budget supporting documents:</p> <p>27/01/2017</p>		<p>Although the budget bill was approved on the 23<sup>rd</sup> February 2017 no changes were made after the 9<sup>th</sup> February 2017.</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a></p> <p>The full budget document may have been posted at a later date but there is no available information on when that was as shown here:</p> <p><a href="http://www.legislation.gov.uk/asp/2017/1/contents/enacted">http://www.legislation.gov.uk/asp/2017/1/contents/enacted</a></p>

<p><b>EB-3b:</b> In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “not available.”</p>	<p>It is the date that the documents were published on the Scottish government and Scottish parliament websites.</p>		<p>See:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a></p>
<p><b>EB-4:</b> If the EB is published, what is the URL or weblink of the EB?</p>	<p>Budget bill: Budget (Scotland) Act 2017:</p> <p><a href="http://www.legislation.gov.uk/asp/2017/1/pdfs/asp_20170001_en.pdf">http://www.legislation.gov.uk/asp/2017/1/pdfs/asp_20170001_en.pdf</a></p> <p>Budget bill supporting document:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2017/01/budget-bill-2017-18-supporting-document/documents/00513435-pdf/00513435-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2017/01/budget-bill-2017-18-supporting-document/documents/00513435-pdf/00513435-pdf/govscot%3Adocument</a></p>		
<p><b>EB-5:</b> If the EB is published, are the numerical data contained in the EB available in a machine readable format?</p>	<p>c. No</p>	<p>0</p>	<p>There was no reference made to a machine readable format of the EB.</p>

<b>EB-6a:</b> If the EB is not publicly available, is it still produced?	e. Not applicable (the document is publicly available)	na	
<b>EB-6b:</b> If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.	not applicable	na	
<b>EB-7:</b> If the EB is produced, please write the full title of the EB. For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2016.” If the document is not produced at all, researchers should mark this question “not available.”	“ Budget (Scotland) Act 2017 “ & “Scotland’s Budget Documents 2017-18: Budget (Scotland) Bill Supporting Document”		
<b>EB-8:</b> Is there a “citizens version” of the EB?	b. No	0	See responses to citizen Budget questions

### Comprehensiveness of the Executive Budget

Question	Answer	Score	Notes
<b>59.</b> Does the Enacted Budget present expenditure estimates by any of the three	A. Yes, the Enacted Budget presents expenditure estimates by all three	100	See Budget Bill & Budget Bill supporting document.

expenditure classifications (by administrative, economic, or functional classification)?	expenditure classifications (by administrative, economic, and functional classification).		The Bill itself gives short summaries of the purpose of the budget expenditures, which relate to each of the three classification while the supporting document goes into more detail.
<b>60.</b> Does the Enacted Budget present expenditure estimates for individual programs?	A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.	100	See Budget Bill Supporting document.
<b>61.</b> Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?	A. Yes, the Enacted Budget presents revenue estimates by category.	100	See Budget Bill Supporting document:  Particularly focus on the sources of funding tables
<b>62.</b> Does the Enacted Budget present individual sources of revenue?	A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.	100	See Budget Bill Supporting document:  Particularly focus on the sources of funding tables
<b>63.</b> Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on	E. Not applicable/other  Comment: Due to the new borrowing powers for Scotland not coming into effect until budget year 2018/19 any OBS questions relating to debt or borrowing have no relevance to the	n/a	

the debt for the budget year?	Scottish budget for 2017/18 and were answered accordingly. : Borrowing powers for Scotland were not yet in effect for the budget year 2017-18.		
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## Citizens Budget

### Public Availability Information

Question	Answer	Score	Notes
<b>CB-1:</b> What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?	2017-18		
<b>CB-2a:</b> For the fiscal year indicated above, what is the public availability status of the CB	c. Produced for internal purposes/use only	33	<p>There is a citizens budget of sorts that was created for the purposes of the draft budget scrutiny as shown here:</p> <p><a href="http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-103_Draft_Budget_2017-18.pdf">http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-103_Draft_Budget_2017-18.pdf</a></p> <p>However this won't be regarded as a citizens budget as it does appear that in other budget years Scotland produces a "Facts and Figures" document, which is aimed at</p>

			citizens and fits the criteria of a citizens budget, although is a tad lacking on macro-economic analysis. However for 2017/18 there was no such document published.
<b>CB-2b:</b> If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.	Searches of both the Scottish Government (scot.gov) and Scottish Parliament (parliament. Scot) websites. The normal facts and figures document was never published or mentioned in relation to the budget year 2017-18. However there was a simplified briefing of the draft budget along with two info graphics published but this isn't considered published for public use due to the fact it was made with the intent to aid members of parliament and thus wasn't advertised to the public.		<p>Here is a link to the facts and figures documents for 2016/17 &amp; 2018/19</p> <p>2016/17:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scotlands-finances-key-facts-figures/documents/00511587-pdf/00511587-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2016/12/scotlands-finances-key-facts-figures/documents/00511587-pdf/00511587-pdf/govscot%3Adocument</a></p> <p>2018/19:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/06/scotlands-finances-key-facts-figures-june-2018/documents/00536825-pdf/00536825-pdf/govscot%3Adocument">https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/06/scotlands-finances-key-facts-figures-june-2018/documents/00536825-pdf/00536825-pdf/govscot%3Adocument</a></p>

<b>CB-3a:</b> If the CB is published, what is the date of publication of the CB?	not available	n/a	
<b>CB-3b:</b> In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question : not available	not available	n/a	
<b>CB-4:</b> If the CB is published, what is the URL or weblink of the CB?	not available	n/a	
<b>CB-5:</b> If the CB is produced, please write the full title of the CB	not available	n/a	
<b>CB-6:</b> If the CB is produced, please indicate which budget document it corresponds to.	not available	n/a	

### Comprehensiveness of the Citizens Budget (64-67)

Question	Answer	Score
<b>64.</b> What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic	d. The Citizens Budget is not published.	0



forecast upon which the budget is based, and contact information for follow-up by citizens.)		
<b>65.</b> How is the Citizens Budget disseminated to the public?	d. The Citizens Budget is not published.	0
<b>66.</b> Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?	d. The Citizens Budget is not published.	0
<b>67.</b> Are "citizens" versions of budget documents published throughout the budget process?	d. The Citizens Budget is not published.	0

## In-Year Report

### Public Availability Information

Question	Answer	Score	Notes
<b>IYRs-1:</b> What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?	2017-18		
<b>IYRs-2:</b> When are the IYRs made available to the public?	d. The IYRs are not released to the public, or are released more than three months after the period covered	0	There is nothing that could constitute a IYR for 2017/18 published on either the Scottish Government or

			Scottish Parliament websites.
<b>IYRs-3a:</b> If the IYRs are published, what are the dates of publication of the IYRs?	not available		
<b>IYRs-3b:</b> In the box below, please explain how you determined the date of publication of the IYRs.	not available		
<b>IYRs-4:</b> If the IYRs are published, what is the URL or weblink of the IYRs?	Not applicable		
<b>IYRs-5:</b> If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?: d.	Not applicable		
<b>IYRs-6a:</b> If the IYRs are not publicly available, are they still produced?	d. Not produced at all	0	There is nothing that could constitute a IYR for 2017/18 published on either the Scottish Government or Scottish Parliament websites. There is also no reference to a IYR in any of the later budget documents cited in this report so there appears to be no IYR.

<b>IYRs-6b:</b> If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.	The Autumn Budget Revision published on the scot.gov webpage on 28/09/2017 provided revisions to the budget meaning there must have been some level of analysis even if it wasn't available to the public.		
<b>IYRs-7:</b> If the IYRs are produced, please write the full title of the IYRs	not available		
<b>IYRs-8:</b> is there a “citizens version” of the IYRs?	b. No	0	

### Comprehensiveness of the In-Year Report (68-75)

Question	Answer	Score
<b>68.</b> Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?	D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.	0
<b>69.</b> Do the In-Year Reports present actual expenditures for individual programs?	D. No, the In-Year Reports do not present actual expenditures by program.	0
<b>70.</b> Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget)	B. No, comparisons are not made for expenditures presented in the In-Year Reports.	0

or the same period in the previous year?		
<b>71.</b> Do In-Year Reports present actual revenue by category (such as tax and non-tax)?	B. No, In-Year Reports do not present actual revenue by category.	0
<b>72.</b> Do In-Year Reports present the individual sources of revenue for actual revenues collected?	D. No, In-Year Reports do not present individual sources of actual revenue.	0
<b>73.</b> Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?	B. No, comparisons are not made for revenues presented in the In-Year Reports.	0
<b>74.</b> Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?	D. No, none of the three estimates related to government borrowing and debt are not presented.	0
<b>75.</b> Do In-Year Reports present information related to the composition of the total actual debt outstanding?	D. No, information related to composition of total actual debt outstanding is not presented.	0

## Mid-Year Report

### Public Availability Information

Question	Answer	Score	Notes
<b>MYR-1:</b> What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format	2017-18		
<b>MYR-2:</b> When is the MYR made available to the public?	d. The MYR is not released to the public, or is released more than three months after the midpoint	0	There is nothing that could constitute a MYR for 2017/18 published on either the Scottish Government or Scottish Parliament websites.
<b>MYR-3a:</b> If the MYR is published, what is the date of publication of the MYR?	not available		
<b>MYR-3b:</b> In the box below, please explain how you determined the date of publication of the MYR	not available		
<b>MYR-4:</b> If the MYR is published, what is the	not available		

URL or weblink of the MYR?:not available			
<b>MYR-5:</b> If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?	d. Not applicable		
<b>MYR-6a:</b> If the MYR is not publicly available, is it still produced?	c. Produced for internal purposes/use only	33	<p>There is nothing that could constitute a MYR for 2017/18 published on either the Scottish Government or Scottish Parliament websites. However, there was a budget revision document produced so it can be assumed that some level of review process was conducted internally but no evidence was provided to the public, therefore meaning that the response to MYR-6a is C.</p> <p>Autumn Budget revision document published September 2017:</p> <p><a href="https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2017/09/aut">https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2017/09/aut</a></p>

			umn-budget-revision-2017-18-supporting-document/documents/00525060-pdf/00525060-pdf/govscot%3Adocument/00525060.pdf
<b>MYR-6b:</b> If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.:	The Spring Budget Revision published on the scot.gov webpage on 8/02/2018 provided revisions to the budget meaning there must have been some level of analysis even if it wasn’t available to the public.		
<b>MYR-7:</b> If the MYR is produced, please write the full title of the MYR.	not available		
<b>MYR-8:</b> Is there a “citizens version” of the MYR?	b. No	0	See responses to citizen Budget questions

### Comprehensiveness of the Mid-Year Report (76-63)

Question	Answer	Score
<b>76.</b> Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?	D. No, the estimates for macroeconomic forecast have not been updated.	0
<b>77.</b> Does the Mid-Year Review of the budget include updated expenditure	D. No, expenditure estimates have not been updated.	0

estimates for the budget year underway?		
<b>78.</b> Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?	D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.	0
<b>79.</b> Does the Mid-Year Review of the budget present expenditure estimates for individual programs?	D. No, the Mid-Year Review does not present expenditure estimates by program.	0
<b>80.</b> Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?	D. No, revenue estimates have not been updated.	0
<b>81.</b> Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?	B. No, the Mid-Year Review does not present revenue estimates by category.	0
<b>82.</b> Does the Mid-Year Review of the budget present individual sources of revenue?	D. No, the Mid-Year Review does not present individual sources of revenue.	0
<b>83.</b> Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?	D. No, estimates of government borrowing and debt have not been updated.	0



# Year-End Report

## Public Availability Information

Question	Answer	Score	Notes
<b>YER-1:</b> What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?	2017/18		
<b>YER-2:</b> When is the YER made available to the public?	a. Six months or less after the end of the budget year	100	The budget ended at the end of March 2018 and the latest of the documents came out on September 27 <sup>th</sup> 2018
<b>YER-3a:</b> If the YER is published, what is the date of publication of the YER?	Government Expenditure & Revenue Scotland 2017-18: 22/08/2018  The Scottish Consolidated Fund Accounts: 27/09/2018  Final Outturn Report for the Scottish Budget: 27/09/2018		
<b>YER-3b:</b> In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question	The dates were determined by the date of which the documents were published on the scot.gov website.		

<p><b>YER-4:</b> If the YER is published, what is the URL or weblink of the YER?:</p>	<p>Government Expenditure &amp; Revenue Scotland 2017-18:  <a href="https://www.gov.scot/Resource/0053/00539514.pdf">https://www.gov.scot/Resource/0053/00539514.pdf</a></p> <p>The Scottish Consolidated Fund Accounts:  <a href="https://www.gov.scot/publications/scottish-consolidated-fund-accounts-year-ended-31-march-2018/">https://www.gov.scot/publications/scottish-consolidated-fund-accounts-year-ended-31-march-2018/</a></p> <p>Final Outturn Report for the Scottish Budget:  <a href="https://www.gov.scot/Resource/0054/00540881.pdf">https://www.gov.scot/Resource/0054/00540881.pdf</a></p>		
<p><b>YER-5:</b> If the YER is published, are the numerical data contained in the YER available in a machine readable format?</p>	<p>b. Yes, some of the numerical data are available in a machine readable format.</p>	<p>67</p>	<p>A spreadsheet of all the tables from the Government Expenditure &amp; Revenue Scotland 2017-18 document can be found here:   <a href="https://www2.gov.scot/Topics/Statistics/Browse/Economy/GERS/GERS2018xls">https://www2.gov.scot/Topics/Statistics/Browse/Economy/GERS/GERS2018xls</a></p>
<p><b>YER-6a:</b> If the YER is not publicly available, is it still produced?</p>	<p>e. Not applicable (the document is publicly available)</p>		

<b>YER-6b:</b> If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.	not available		
<b>YER-7:</b> If the YER is produced, please write the full title of the YER.	Government Expenditure & Revenue Scotland 2017-18  The Scottish Consolidated Fund Accounts  Final Outturn Report for the Scottish Budget		
<b>YER-8:</b> Is there a “citizens version” of the YER?	b. No	0	See responses to citizen Budget questions

### Comprehensiveness of the Year-End Report (84-96)

Question	Answer	Score	Notes
<b>84.</b> Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?	B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.	67	See Final Outturn Report for the Scottish Budget for the year ended 31 March 2018: Annex 1

<b>85.</b> Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?	C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.	33	See Final Outturn Report for the Scottish Budget for the year ended 31 March 2018: Annex 1  It presents them by administrative classifications
<b>86.</b> Does the Year-End Report present expenditure estimates for individual programs?	D. No, the Year-End Report does not present expenditure estimates by program.	0	There is no detail about expenditures on the level of all the specific programs.
<b>87.</b> Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?	d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.	0	Only estimated expenditure and collection of revenue is showed by nothing on the enacted levels and the actual outcomes
<b>88.</b> Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?	A. Yes, the Year-End Report presents revenue estimates by category.	100	See Government Expenditure & Revenue Scotland 2017-18: Table 1.1
<b>89.</b> Does the Year-End Report present individual sources of revenue?	A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.	100	See Government Expenditure & Revenue Scotland 2017-18: Table 1.1
<b>90.</b> Does the Year-End Report present the differences between the original estimates of	E. Not applicable/other	n/a	Due to the new borrowing powers for Scotland not coming into effect until budget

government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?	Comment:		year 2018/19 any OBS questions relating to debt or borrowing have no relevance to the Scottish budget for 2017/18 and were answered accordingly.
<b>91.</b> Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?	D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.	0	There is no evidence of this in any of the three budget documents representing the Year-End Report
<b>92.</b> Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?	D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.	0	There is no evidence of this in any of the three budget documents representing the Year-End Report
<b>93.</b> Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?	D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented	0	There is no evidence of this in any of the three budget documents representing the Year-End Report
<b>94.</b> Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that	D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the	0	There is no evidence of this in any of the three budget documents representing the Year-End Report

are intended to benefit directly the country's most impoverished populations and the actual outcome?	country's most impoverished populations and the actual outcome are not presented.		
<b>95.</b> Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?	D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.	0	There is no evidence of this in any of the three budget documents representing the Year-End Report
<b>96.</b> Is a financial statement included as part of the Year-End Report or released as a separate report?	A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.	100	See The Scottish Consolidated Fund Accounts for the year ended 31 March 2018 & the Final Outturn Report for the Scottish Budget for the year ended 31 March 2018.

## Audit Report

### Public Availability Information

Question	Answer	Score	Notes
<b>AR-1:</b> What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?	Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY.": 2017/18		

<b>AR-2:</b> When is the AR made available to the public?	A. Six months or less after the end of the budget year	100	The budget year ended at the end of March 2018 and the audit report was published before the end of September 2018
<b>AR-3a:</b> If the AR is published, what is the date of publication of the AR?	27/09/2018		
<b>AR-3b:</b> In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “not available.”	It's the date it was published on scot.gov.		
<b>AR-4:</b> If the AR is published, what is the URL or weblink of the AR?	<a href="http://www.audit-scotland.gov.uk/uploads/docs/report/2018/s22_180927_scottishgov.pdf">http://www.audit-scotland.gov.uk/uploads/docs/report/2018/s22_180927_scottishgov.pdf</a>		<p>In terms of the <a href="#">Scottish Government Consolidated accounts</a>, Audit Scotland publish the <a href="#">annual report</a> and a <a href="#">Section 22 report</a>.</p> <p>The Section 22 highlights key information in the Consolidated Accounts. It explains what they show about the Scottish Government's management of its budget. It also provides information on governance, financial and performance management and identifies significant audit findings where further action is required</p>

			<p>by the Scottish Government.</p> <p>Audit Scotland also publishes its own <a href="#">Annual Report</a>.</p>
<p><b>AR-5:</b> If the AR is published, are the numerical data contained in the AR available in a machine readable format?</p>	C. No	0	<p>There is no reference to publicly available spreadsheets of the numerical data.</p> <p>The audit report on the consolidated accounts does not technically include numerical data. The accounts do, but the AR contains the opinion on the accounts is not a data-intensive document.</p>
<p><b>AR-6a:</b> If the AR is not publicly available, is it still produced?:</p>	E. Not applicable (the document is publicly available)		
<p><b>AR-6b:</b> If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all</p>	not available		
<p><b>AR-7:</b> If the AR is produced, please write the full title of the AR</p>	“The 2017/18 audit of the Scottish Government		



	Consolidated Accounts"		
<b>AR-8:</b> Is there a "citizens version" of the AR?	B. No	0	See responses to citizen Budget questions

### Comprehensiveness of the Audit Report (97-102)

Question	Answer	Score	Notes
<b>97.</b> What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?	A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.	100	See The 2017/18 audit of the Scottish Government Consolidated Accounts
<b>98.</b> What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?	A. All expenditures within the SAI's mandate have been audited.	100	See The 2017/18 audit of the Scottish Government Consolidated Accounts
<b>99.</b> What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?	C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.	33	See The 2017/18 audit of the Scottish Government Consolidated Accounts  Overall, Audit Scotland's approach is comparable to that of the NAO, UK.  There are some things that Audit Scotland do not Audit, such as PPPs, public corporations such as

			Calmac and Highlands and Island airport. However, Audit Scotland do have performance audit powers over these bodies.
<b>100.</b> Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?	A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.	100	See The 2017/18 audit of the Scottish Government Consolidated Accounts: Introduction.
<b>101.</b> Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?	A. Yes, the executive reports publicly on what steps it has taken to address audit findings.	100	<p>The Auditor General gives evidence on the S22 to PAPLS Committee</p> <p>(e.g. see <a href="#">here</a>)</p> <p>Then the Government attend and give evidence following on from that</p> <p>(e.g. see <a href="#">here</a> )</p> <p>Additional information can be provided through correspondence</p> <p>(e.g. see <a href="#">here</a>)</p>
<b>102.</b> Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?	C. Yes, the SAI or legislature reports publicly on some audit recommendations	33	<p>There is not a single document that includes all tracked responses to recommendations. Audit Scotland do produce progress reports on several performance reports, for example, <a href="#">self-directed support</a>. They have also returned to other areas for</p>

			<p>updates, for example <a href="#">health and social care integration</a> and <a href="#">super-fast broadband</a>.</p> <p>Their Best Value Audit Report recommendations are reviewed as part of annual financial audits, as are any financial audit issues (required under international auditing standards (ISAs)). Where necessary separate update audits can be done if the issues raised are deemed significant, for example in the case of <a href="#">Clackmannanshire Council</a>.</p>
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## Questions on the Role and Effectiveness of Oversight Institutions (103-124)

Question	Answer	Score	Notes
<b>103.</b> Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?	A. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks	100	<p>The Scottish Fiscal Commission:</p> <p><a href="http://www.fiscalcommission.scot/about-us/what-we-do/">http://www.fiscalcommission.scot/about-us/what-we-do/</a></p> <p>Note: The Scottish Fiscal Commission didn't become statutory until April 2017</p>

<b>104.</b> Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?	A. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.	100	See the Scottish Fiscal Commission's Report on Draft Budget 2017-18: <a href="http://www.fiscalcommission.scot/media/1098/draft-budget-2017-18-report.pdf">http://www.fiscalcommission.scot/media/1098/draft-budget-2017-18-report.pdf</a>
<b>105.</b> Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?	A. Yes, the IFI publishes its own costings of all new policy proposals.	100	See the Scottish Fiscal Commission's Report on Draft Budget 2017-18: <a href="http://www.fiscalcommission.scot/media/1098/draft-budget-2017-18-report.pdf">http://www.fiscalcommission.scot/media/1098/draft-budget-2017-18-report.pdf</a>
<b>106.</b> In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?	A. Frequently (i.e., five times or more).	100	They were contacted directly about this
<b>107.</b> Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?	b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.	67	See: Some committees have done this e.g. EHRiC below. But not all.  The news release on the call for views is available here: <a href="#">News release on Equality and Human Rights Committee draft budget scrutiny 17 October 2016</a>

			<p>The call for views is available in British Sign Language on the <a href="#">Scottish Parliament YouTube channel</a>, and in audio on the <a href="#">Scottish Parliament Soundcloud channel</a>.</p> <p>The closing date for submitting your views is 6pm on Friday 25 November 2016.</p> <p>See <a href="https://www2.gov.scot/Resource/0050/00508203.pdf">https://www2.gov.scot/Resource/0050/00508203.pdf</a> for letter from Derek Mackay to Convener Finance Committee – which refers to other committees having started discussions already.</p>
<b>108.</b> How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?	A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.	100	Over 3 months since the draft budget was received in December and the budget year starts in March.
<b>109.</b> When does the legislature approve the Executive's Budget Proposal?	A. The legislature approves the budget at least one month in advance of the start of the budget year.	100	The budget bill was approved on the 23 <sup>rd</sup> February 2017 no changes were made after the 9 <sup>th</sup> February 2017.

			<a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a>
<b>110.</b> Does the legislature have the authority in law to amend the Executive's Budget Proposal?	A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.	100	See this link to find details on the budget process in Scotland:  <a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a>
<b>111.</b> During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?	A. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.	100	See this link for evidence of the legislature amending the budget proposal:  <a href="https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx">https://www.parliament.scot/parliamentarybusiness/Bills/103199.aspx</a>
<b>112.</b> During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?	A. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.	100	See the Scottish Budget 2017/18 Fiscal Framework Analysis <a href="https://www.parliament.scot/S5_Finance/General%20Documents/2017.01.06_Fiscal_Framework_Adviser_Paper.pdf">https://www.parliament.scot/S5_Finance/General%20Documents/2017.01.06_Fiscal_Framework_Adviser_Paper.pdf</a>
<b>113.</b> During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defence, etc.), examine spending in the	D. No, sector committees did not examine the Executive's Budget Proposal.	0	Listed are reports available on the Scottish Parliament Website.  However these reports were produced before the final stage of the

<p>Executive's Budget Proposal related to the sector for which they are responsible?</p>		<p>budget process meaning that amendments were made after their publication and that the response to this question is therefore D.</p> <p>Culture, Tourism, Europe and External Relations Committee:</p> <p><a href="http://www.parliament.scot/S5_European/Reports/CTEERCS052017R02.pdf">http://www.parliament.scot/S5_European/Reports/CTEERCS052017R02.pdf</a></p> <p>Economy, Jobs and Fair Work Committee:</p> <p><a href="http://www.parliament.scot/S5_EconomyJobsFairWork/Reports/EJFWS052017R01.pdf">http://www.parliament.scot/S5_EconomyJobsFairWork/Reports/EJFWS052017R01.pdf</a></p> <p>Education and Skills Committee:</p> <p><a href="https://www.parliament.scot/S5_Education/Reports/ESS052017R03.pdf">https://www.parliament.scot/S5_Education/Reports/ESS052017R03.pdf</a></p> <p>Environment, Climate Change and Land Reform Committee:</p> <p><a href="http://www.parliament.scot/S5_Environment/Reports/ECCLRS052017R01.pdf">http://www.parliament.scot/S5_Environment/Reports/ECCLRS052017R01.pdf</a></p> <p>Equalities and Human Rights Committee:</p>
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			<a href="https://www.parliament.scot/S5_Equal_Opps/Reports/EHRiCS052017R02.pdf">https://www.parliament.scot/S5_Equal_Opps/Reports/EHRiCS052017R02.pdf</a>  Finance and Constitution Committee:  <a href="http://www.parliament.scot/S5_Finance/Reports/FCCS052017R01.pdf">http://www.parliament.scot/S5_Finance/Reports/FCCS052017R01.pdf</a>  Local Government and Communities Committee:  <a href="https://www.parliament.scot/S5_Local_Gov/Reports/LGCS052017R02.pdf">https://www.parliament.scot/S5_Local_Gov/Reports/LGCS052017R02.pdf</a>  Rural Economy and Connectivity Committee:  <a href="https://www.parliament.scot/S5_Rural/Reports/R ECS012017R01.pdf">https://www.parliament.scot/S5_Rural/Reports/R ECS012017R01.pdf</a>
<b>114.</b> In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?	D. No, a committee did not examine in-year implementation.	0	There is currently no evidence of in year examination of the budget's execution
<b>115.</b> Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in	A. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between	100	<a href="#">Public Finance and Accountability (Scotland) Act 2000</a>  Two revisions per year Autumn and Spring –



the Enacted Budget, and is it legally required to do so?	administrative units, and it does so in practice.		set out in statutory instrument
<b>116.</b> Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?	E. not applicable	n/a	N/A Prohibited from overspending <a href="#">Public Finance and Accountability (Scotland) Act 2000</a>
<b>117.</b> Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?	E. not applicable	n/a	It is prohibited to overspend - an annual underspend is therefore planned each year as a buffer – this is carried over annually.
<b>118.</b> Did a committee of the legislature examine the Audit Report on the annual budget (**consolidated accounts) produced by the Supreme Audit Institution (SAI)?	A. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.	100	Re the Annual Report on the Consolidated accounts (referenced above), the Public Audit and Post-Legislative Scrutiny Committee (PAPLS) examine the accounts.

<p><b>119.</b> Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?</p>	<p>A. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.</p>	<p>100</p>	<p>See link about Auditor general :</p> <p><a href="http://www.audit-scotland.gov.uk/about-us/auditor-general">http://www.audit-scotland.gov.uk/about-us/auditor-general</a></p> <p>Link about legislation:</p> <p><a href="https://www.legislation.gov.uk/ukpga/1998/46/section/69">https://www.legislation.gov.uk/ukpga/1998/46/section/69</a></p>
<p><b>120.</b> Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p>	<p>A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.</p>	<p>100</p>	<p>Link about legislation:</p> <p><a href="https://www.legislation.gov.uk/ukpga/1998/46/section/69">https://www.legislation.gov.uk/ukpga/1998/46/section/69</a></p>
<p><b>121.</b> Who determines the budget of the Supreme Audit Institution (SAI)?</p>	<p>A. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</p>	<p>100</p>	<p>See Audit Scotland's Guide to Statutory Powers and Obligations:</p> <p><a href="http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf">http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf</a></p>

<p><b>122.</b> Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?</p>	<p>A. The SAI has full discretion to decide which audits it wishes to undertake.</p>	<p>100</p>	<p>See Audit Scotland's Guide to Statutory Powers and Obligations:</p> <p><a href="http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf">http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf</a></p> <p>AS has the power to audit anything that is within their remit. See para 23 of the <a href="#">Public Finance and Accountability Act</a>.</p> <p>Audit Scotland do not audit anything related to powers that are reserved to the UK.</p> <p>On this basis, this score would be an "a".</p>
<p><b>123.</b> Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?</p>	<p>Not applicable/other (please comment).</p>	<p>n/a</p>	<p>See Audit Scotland's Guide to Statutory Powers and Obligations:</p> <p><a href="http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf">http://www.audit-scotland.gov.uk/uploads/docs/um/as_guide_powers_obligations.pdf</a></p> <p>The findings of the reviews of individual audits are not published, but in Audit Scotland's annual quality report, a summary of ICAS's findings are presented on p15 (see <a href="#">audit quality report</a>)</p>

			These are published by Audit Scotland – not by ICAS.
<b>124.</b> In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?	A. Frequently (i.e., five times or more).	100	They were asked directly

## Questions on Public Engagement in the Budget Process (125-142)

Question	Answer	Score	Notes
<b>125.</b> Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?	D. The requirements for a “c” response or above are not met.	0	The main participative mechanism through which the public can engage with the budget is provided by the Legislature not the Executive.
<b>126.</b> With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?	B. The requirements for an “a” response are not met.	0	See notes for 125.

<b>127.</b> During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?	D. The requirements for a "c" response or above are not met.	0	See notes for 125.
<b>128.</b> Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?	D. The requirements for a "c" response or above are not met.	0	See notes for 125.  NB. All participant mechanisms (coordinated by the Legislature) seem to be targeted at the security of the draft budget
<b>129.</b> With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?	B. The requirements for an "a" response are not met.	0	See notes for 125.  All participant mechanisms (coordinated by the Legislature) seem to be targeted at the security of the draft budget
<b>130.</b> During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?	D. The requirements for a "c" response or above are not met.	0	See Notes for question 125.
<b>131.</b> When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that	D. The requirements for a "c" response or above are not met.	0	See notes for question 125.

the public can participate in an informed manner?			
<b>132.</b> With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?	D. The requirements for a "c" response or above are not met.	0	See notes for question 125.
<b>133.</b> With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?	D. The requirements for a "c" response or above are not met.	0	See notes for question 125.
<b>134.</b> Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?	A. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.	100	Yes as shown by this discussion of when to publish the EBP in which time for scrutiny is considered:  <a href="https://www.parliament.scot/S5_Finance/Budget_timetable_Paper_-_pdf">https://www.parliament.scot/S5_Finance/Budget_timetable_Paper_-_pdf</a>
<b>135.</b> Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or	D. The requirements for a "c" response or above are not met.	0	There is no evidence of line ministries using participant mechanisms

implementation of the annual budget?			
<p><b>136.</b> Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?</p>	<p>A. Yes, public hearings are held, and members of the public/CSOs testify.</p>	100	<p>The committees posted calls for evidence from the public. However, some are no longer available online. Listed below are the available ones:</p> <p>Economy, Energy and Fair Work Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/102415.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/102415.aspx</a></p> <p>Education and Skills Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/103231.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/103231.aspx</a></p> <p>Environment, Climate Change and Land Reform Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/101536.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/101536.aspx</a></p> <p>Finance and Constitution Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100264.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100264.aspx</a></p>

			<p>Local Government and Communities Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100918.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100918.aspx</a></p> <p>Rural Economy and Connectivity Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/101693.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/101693.aspx</a></p> <p>Social Security Committee:</p> <p><a href="https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/102289.aspx">https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/102289.aspx</a></p>
<b>137.</b> During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?	A. The legislature seeks input on all six topics	100	Yes, see notes for 136.
<b>138.</b> Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?	B. Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.	66	Yes, see notes for 136. Legislative Committees provide information on who has responded to their budget review processes and produce a summary report for their committee which is



			submitted to the Finance Committee.
<b>139.</b> Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?	D. The requirements for a “c” response or above are not met.	0	There is no evidence of public hearings being held during the production of the Audit Report.
<b>140.</b> Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?	B. The requirements for an “a” response are not met.	0	Here it states that the public can suggest stuff but no information has been found on any formal mechanisms through which they can do that:  <a href="http://www.audit-scotland.gov.uk/faqs">http://www.audit-scotland.gov.uk/faqs</a>
<b>141.</b> Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?	D. The requirements for a “c” response or above are not met.	0	There is no evidence that the public are provided feedback on how their inputs were used.
<b>142.</b> Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?	B. The requirements for an “a” response are not met.	0	This is determined through the audit scoping process – the nature and scopes of performance and finance audits vary. Audit Scotland do ask for inputs from members of the public on reports

			such as CAMHS, SDS, and for the ongoing outcomes for school education audit. They also have an external Equalities and Human Rights Advisory Group to whom they will bring scopes for discussion. There is not currently a formal mechanisms through which the public can contribute to audit investigations
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## Appendix 4 – Estimated release dates of key Scottish budget documents

Document	Estimated date
Draft budget and supporting documents	Mid December before the start of the budget year
Citizen's Budget: Facts and Figures document	Around mid-June of the budget year
Year End Report: Government Expenditure and Revenue Scotland	Late August after the end of the budget year
Year End Report: Scottish Consolidated Accounts 2017-18	Mid to late September after the end of the budget year

Audit Report: Audit of the Scottish  
Government Consolidated  
Accounts

Mid to late September after the  
end of the budget year

## Appendix 5: Citizen's Budget 2018-19

A Citizen's Budget (CB) is meant to present the key information surrounding the budget in a clear easily accessible way. In Scotland the CB is the "Scotland's Finances: Key facts and figures" document. However, for the budget year 2017-18 a facts and figures document was never made available to the public. The following responses are in relation to the Key facts and Figures document published for the 2018-19 budget year in order to provide some insight into how the citizen's budget now appears to be presented in Scotland.

### Steps to Find this Document

#### Search engine (1 click)

- 1st option when you search "Scotland Budget facts and figures" (this may update each year)

#### Clicks from scot.gov home using search:

- Unable to find

#### Clicks from scot.gov home not using search (5 clicks)

- Topics
- Finances under the public sector heading
- Then click "Scotland's Finances, updated June 2018"
- Click associated downloadable documents
- Click open

### Public Availability Information

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?: 2018-19

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the :A. Produced but made available online to the public too late (published after the acceptable time frame

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.: n/a

**CB-3a:** If the CB is published, what is the date of publication of the CB?: 15/06/2018

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question : It’s the date stated on the scot.gov website.

**CB-4:** If the CB is published, what is the URL or weblink of the CB?:

<https://www.gov.scot/Resource/0053/00536825.pdf>

**CB-5:** If the CB is produced, please write the full title of the Cb: Scotland’s Finances Key facts and figures June 2018

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to: The Budget Bill since it’s published after the budget for 2018-19 is passed.

Comprehensiveness of the Citizens Budget (64-67)

**64.** What information is provided in the Citizens Budget?

C. The Citizens Budget provides information, but it excludes some core elements.

**65.** How is the Citizens Budget disseminated to the public?

C. A Citizens Budget is disseminated only by using one means of dissemination.

**66.** Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**67.** Are "citizens" versions of budget documents published throughout the budget process?

D. No citizen's version of budget documents is published.