

14 May 2020

Dear Member of the Scottish Parliament,

Human Rights Based Budgeting Open Budget Survey: Scotland's Results

I am writing to you to highlight a recent report into Scotland's budgetary processes, published by the Scottish Human Rights Commission with support from the Health and Social Care Alliance Scotland, Glasgow University, Glasgow Caledonian University and the New York based Center for Economic and Social Rights.

The report is available on our website in [summary](#) and in [full](#).

This report compares the openness of Scotland's budgetary processes with those of 117 countries involved in the International Budget Partnership's (IBP) latest Open Budget Survey (OBS). The OBS produces a global indicator, based on international best practice, of how transparent, participative and accountable countries' budget process are. These principles are core elements of taking a human rights based approach (HRBA) to the budget.

The results show that Scotland performs well when it comes to budgetary oversight, scoring 85/100 overall, 77/100 on legislative oversight and 100/100 on auditory oversight.

However, when it comes to fiscal transparency and public participation, Scotland falls significantly short of globally recommended standards, scoring only 43/100 and 20/100 on these key measures.

The research was completed prior to the emergence of COVID-19. However, its findings and recommendations will be particularly important as budgetary decisions are made to respond to the pandemic and to

plan for recovery. These decisions will have significant impacts on the ways in which resources are generated, allocated and prioritised, and the extent to which people's rights are respected, protected and fulfilled.

Our report makes a series of recommendations with relevance for MSPs:

- The Scottish Parliament 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.
- Parliamentary policy / subject inquiries could consistently and routinely address budgetary elements to improve budgetary focus and scrutiny.

The 2017 Budget Review report made clear recommendations to improve scrutiny and the integration of equality and human rights. There is still work to do to implement these and to build on them. Robust legislative scrutiny of budgetary decision making is particularly important in the current climate of rapid and challenging decision-making.

We would welcome any opportunity to discuss the report's findings and recommendations. Please contact alison.hosie@scottishhumanrights.com if you would like to arrange this.

Yours sincerely



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Chair, Scottish Human Rights Commission

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