



Human Rights Budget Work: What, Why, How?

Briefing Paper 3: Human Rights Budgeting

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“Budgets are a key sign of a government's values. So, if human rights are not in there, what’s being said is that they are not a value worth counting”.

Professor Aoife Nolan, 2014¹

1. About this document

Welcome to the third of six papers that explain the “what, why and how” of using human rights to create and scrutinise Scotland’s national budget. A glossary of terms is provided in appendix 1.

2. What is the national budget?

The national budget is the blueprint for how any government invests in its priorities and is its most important tool for managing the economy. The national budget should include:

- how much money government intends to raise (*revenue*);
- who and/or where the money comes from (*sources*);
- how money will be allocated (*allocation*); and
- how money has been spent (*expenditure*).

3. Why are human rights relevant to the budget?

All governments must *respect, protect and fulfil* human rights. The way they raise, allocate and spend money plays a key role in this. You can’t guarantee the right to vote if you don’t have an effective electoral system and you can’t guarantee the right to a habitable, accessible, affordable and secure home without a well-regulated housing sector.

Understanding how a government manages public money also helps to sort the reality from the rhetoric about its commitment to rights. If the government has an obligation to do something specific then it must be reflected in the budget; it is not just something “nice to consider”. In line with human rights treaties, it is a legal obligation that bind all governments, regardless of who is in power.

Human rights budgeting recognises that budgetary decisions can have materially different outcomes for different groups. Government budgets are not always sensitive to this. In particular, the contributions that households, individuals (especially women²) and communities make to the economy—by caring for people for example—are not always recognised because they are not bought and sold through the market. For this reason, it is not uncommon for budgets to reinforce systematic inequalities between groups—in particular, between men and women—and miss out on opportunities to use public financing to improve the position of disadvantaged and marginalised groups.

Good rights-based laws and policies can still result in unacceptable experiences of rights holders if they are not properly resourced. Taking human rights standards into account when developing the budget, is not a magic bullet. It can, however, help us to ask the right questions to support much more effective, transparent, fair, and accountable use of national resources.

4. What are human rights obligations?

To *respect, protect and fulfil* human rights, governments must take positive steps to ensure that people's rights are real. Steps means concrete measures using the *maximum of their available resources*. These measures should:

- ensure “minimum essential levels” or a “*minimum core*” of each right;
- increase the availability, accessibility, acceptability and quality of goods and services; and
- *progressively realise* people's rights and reduce inequality as soon as possible.

Deliberately *retrogressive measures* are not allowed. Governments must fully justify the adoption of policies that decrease people's enjoyment of a right.

Steps taken by the government should:

- ensure the *active participation* of rights holders,

- respect the principles of transparency, accountability, and non-discrimination, and
 - fulfil an obligation to provide *effective remedies* if things go wrong.
- **Briefing Papers 5 and 6³ in this series provide more information about human rights principles and standards.**

5. What is Human Rights Budgeting?

Taking a human rights based approach to budgeting means distributing resources in a way that puts people first. It involves thinking through how people's rights are impacted by the way that money is raised, allocated, and spent. Specifically, budget decisions should reflect human rights standards and the process of formulating, approving, executing, and auditing the budget should reflect human rights principles.

In many countries, reforms are being introduced that require budgets to be judged on their performance. While these "performance-based" or "results-based" approaches to budgeting are important, they rarely include explicit performance criteria that reflect questions of justice or equity. Essentially, human rights budgeting means turning human rights standards and principles (as outlined in Briefing Paper Four) into the performance criteria that budgets should meet.

Ensuring that the process for taking budgetary decisions is democratic and participatory, is a crucial aspect of human rights budgeting. Human rights standards, by themselves, do not always provide clear guidance on what specific choices and trade-offs the government should make. So how choices are discussed and made is key in determining the extent to which different human rights obligations are met or not.

The budget is one especially important means by which the government implements its objectives. These objectives are set out in legislation, policies, plans and programmes. For this reason, human rights budgeting must be part of a larger process. Specifically, actors involved in designing policies and plans relevant for the realisation of human rights need to work closely with those

involved in developing the budget, to ensure that they are all pulling in the same direction.

- **Briefing Paper 4⁴ provides more information about human rights budget scrutiny.**

6. Why do Human Rights Budgeting?

Human rights budgeting enhances the social impact of economic policy by ensuring that budgetary decisions benefit those most in need. It improves transparency and accountability, by linking budgetary decisions more directly to the human rights outcomes the government has prioritised. It provides the opportunity for government to work in cooperation with civil society to implement policies more effectively by, for example, strengthening the monitoring and evaluation of programmes and plans. This, in turn, deepens citizen participation in democratic processes. It can also be used to progress government's compliance with its national and international human rights commitments.

7. Who does Human Rights Budgeting?

All actors involved in the budget cycle⁵ are involved in human rights budgeting:

Primary responsibility for formulating the budget rests with the Ministry of Finance⁶, which determines how much revenue the government can anticipate bringing in from which sources (i.e., the size of the fiscal envelope). This includes deciding how much the government should borrow and how much of a deficit it should run.

Line ministries (e.g., health, education, transport) coordinate with the Ministry of Finance in determining how the budget will be allocated to different ministries as well as between national and subnational governments.

Parliament reviews and approves the budget. Typically, the most intensive deliberations about the budget happen in committees. By asking the right questions and carrying out their own analysis of the government's budget and

its impact on the enjoyment of human rights, parliamentary committees play an essential oversight role.

Many civil society organisations also participate in the budget cycle. They may make submissions to line ministries about priority programmes or attend and testify in parliamentary committee hearings related to the budget.

8. How do you do Human Rights Budgeting?

As noted above, human rights budgeting needs to be embedded into a broader rights-based policy process. This involves:

- examining a country's human rights and international human rights obligations and commitments,
- analysing the human rights concerns facing different groups within and across different social sectors (e.g., housing, health, social care, education etc),
- designing policies that respond to those concerns,
- allocating adequate budget to implement those policies,
- monitoring of whether the money was spent as planned, what was delivered and to whom, and
- evaluating whether the policy was implemented and what impact it had.

9. Resource Generation

Designing a budget which complies with a government's human rights obligations is not just about ensuring that existing resources are used effectively and without discrimination, it is also about questioning what effort has been made to generate additional resources and if those efforts are adequate and equitable? A key area of focus when a government is exploring whether it has maximised its available resources is the country's system of taxation. Key questions include:

- Is the taxation system raising the maximum available funds?
- Has the level of tax evasion, avoidance and debt been reduced in line with EU standards?

- Who are resources generated from? Are particular groups impacted unjustly?

10.Resource Allocation

Allocating resources in a way that enables a government to fulfil its human rights obligations requires consideration of that government's specific human rights obligations as set out in the human rights treaties it has signed and ratified. Extensive guidance on how those commitments translate into policy objectives on the ground is then set out in a number of places, including: General Comments provided by the various UN Treaty Body Committees⁷, reports from Special Rapporteur on specific issues.

Having analysed the human rights concerns facing different groups within and across different social sectors and having assessed a country's human rights international human rights obligations and commitments, resource allocations should:

- prioritise the fulfilment of basic levels of rights enjoyment for all (Minimum Core),
- be allocated in a way that reduces inequalities by meeting the needs of vulnerable and marginalised groups (Non-discrimination); and
- generally, increase in line with increased revenue, and not be reduced unjustifiably (Progressive Realisation).

The process of deciding on those allocations should also reflect the principles of participation, transparency, and accountability.

11.Case Example – The Right to Food

Scotland's international human rights obligations and commitments

The International Covenant on Economic, Social and Cultural Rights – Art 11(1) states:

“The States Parties to the present Covenant recognize the right of everyone to an adequate standard of living for himself and his family,

*including **adequate food**, clothing and housing, and to the continuous improvement of living conditions...”*

Further guidance is contained within **CESCR General Comment No. 12**: [CESCR General Comment No. 12: The Right to Adequate Food \(Art. 11\)](#):

“The right to adequate food is realised when everyone has physical and economic access at all times to adequate food or means for its procurement. The right will be realised progressively; however, States have a core obligation to take the necessary action to mitigate and alleviate hunger.”

Guidance on the core content of right to food states that food should be:

- physically accessible and affordable to all,
- nutritious, safe to eat and culturally acceptable, and
- sustainably produced.

Whilst this right will be realised progressively; the government has a **minimum core** to take the necessary action to mitigate and alleviate hunger. Even where resources are limited, the government must still introduce low-cost and targeted programmes to assist those most in need so that its limited resources are used efficiently and effectively.

Analysis of the human rights concerns relating to food in Scotland

Much of the necessary assessment on the human rights concerns relating to food in Scotland already exists within the evidence submitted to the Scottish Government’s [Consultation on the Good Food Nation](#).¹

Availability: Land ownership is prohibitively expensive for most new entrants; the majority of tenancies are short-term and insecure; 46% of farms are failing to recover their annual costs; Agriculture and related land-use accounts for 23% of Scotland’s total climate change emissions.¹

Accessibility: 20% of people in Scotland live in relative poverty after housing costs¹; 50% of older people admitted to hospital are undernourished.¹

Adequacy & Quality: 2/3rd of adults and 1/3rd of children in Scotland are overweight or obese; All of the Scottish Dietary Goals have been missed every year since monitoring began in 2001; Pesticide residues are found in 46% of fresh food sold in Scotland; No comprehensive action taken to reduce the need for food banks.¹

In 2016 the UN Committee on Economic, Social and Cultural Rights, informed the UK government that it was:

“...concerned about the lack of adequate measures adopted by the State party to address the increasing levels of food insecurity, malnutrition, including obesity, and the lack of adequate measures to reduce the reliance on food banks”.¹

Exploring all of these aspects of the right to food in Scotland can help to identify where the government needs to focus its resourced action.

Designing policies that respond to those concerns

The UN Committee on Economic, Social and Cultural Rights recommended in 2016 that:

“ the State party develop a comprehensive national strategy for the protection and promotion of the right to adequate food in order to address food insecurity in all jurisdictions of the State party and to promote healthier diets.... the State party introduce higher taxes on junk foods and sugary drinks and consider adopting strict regulations on the marketing of such products, while ensuring improved access to healthy diets”.

The Good Food Nation agenda provides the opportunity for the Scottish Government to formulate resourced strategies and plans, incorporating indicators, benchmarks, and time-bound targets (including budgetary), which

are achievable and designed to assess progress in the realisation of the right to food. This may also include:

- adopting the laws and policies necessary for the realisation of the right to food or revising the laws and policies which may negatively affect it,
- establishing the institutional mechanisms necessary for coordinating multi-sectoral efforts to realise the right to food, and
- establishing recourse mechanisms which can provide remedies for violations of the right to food.

In exploring allocations key questions for this example could include:

- What has been allocated to policies/programmes that have an impact on realising the right to food – for example:
 - Free school meals
 - Vouchers for pregnant women/ mothers of babies; people in receipt of social security
 - Sustainable farming subsidies
 - Real living wage
 - Health living/diet initiatives (e.g., for the public, targeted at schools, parents)
 - Programmes to target food poverty amongst those over 65 resulting in negative impact on health co-morbidities, (e.g., funding of supports like Food Train)
 - Programmes aimed at reducing food waste/ unused food re-distribution schemes.
 - Inspectorates – e.g., Food Standards Agency – whose remit includes protecting the public’s right to safe food.
- How have allocations changed over time?
- How do allocations compare to other areas of the budget?
- Has allocation had the maximum beneficial impact on the enjoyment of rights? Who has benefited?

12.Resource Expenditure

Often what really matters the most is *actual spending*. If a government has not spent all allocated funds, then it has not made full use of maximum available resources. Therefore, it is also important that during cycles of in-year or mid-year reviews that a government reviews whether their budget allocations are being spent effectively. Key questions include:

- Did the use of funds have the desired impact and deliver the anticipated outcomes?
- If not, was this because actions were not adequately resourced?
- Or were resources allocated to the wrong policy levers?
- Has a government spent what is said it was going to spend during the year? In other words, have allocated funds been spent as planned?
- If allocated funds have not been spent, how have they been reallocated?
- Was the reallocation process transparent, participative, and accountable?

13.Human Rights Impact Assessments

A number of UN human rights committees have proposed the use of human rights impact assessments to support better policy making and fiscal decisions.⁸ As Ms Sepúlveda noted:

[Governments should] “conduct human rights assessments of fiscal policy periodically and with broad public participation, including analysis of the distributional consequences and tax burden borne by different income sectors and disadvantaged groups”.⁹

In January 2019, Juan Pablo Bohoslavsky, the Independent Expert on foreign debt and human rights [Guiding Principles on Human Rights Impact Assessments of Economic Reforms](#).¹⁰ Within the guidance he highlights that human rights need to be a central factor of good policymaking if economic reforms are to “help advance societies, rather than hinder people’s lives”.

He goes on to say that talk about the role of a State's human rights obligations in economic policymaking as obligations that States simply cannot ignore. These decisions have consequences, and those consequences must be identified before not after a policy has been implemented:

*"Any economic policy measures – whether fiscal austerity, structural adjustment reforms, privatisation of public services, deregulation of financial and labour markets, or changes in taxation – all have human rights consequences... Governments at all levels - including local and subnational governments - must properly take into account their human rights obligations when designing and formulating economic reforms. Human rights impact assessments are key to this process... such assessments should pay particular attention to potential and cumulative impacts of economic measures on specific individuals and groups, such as women and persons with disabilities."*¹¹

Human rights impact assessments are still not especially widely used; however, they should be standard practice in the preparation of budgets. Such assessments enable fair and transparent decision making and provide a practical method to support governments to avoid disproportionately affecting some groups more than others with their policy and budgetary decisions.

Good practice has been developed on Equality and Human Rights Impact Assessments (EQHRIAs) by the [Scottish Human Rights Commission \(SHRC\)](#)¹² and [Equality and Human Rights Commission \(EHRC\)](#)¹³ – with a dedicated website which sets out:

- An explanation of the [added value of the human rights dimension](#).¹⁴
- The [10 Good Practice Building Blocks for Assessing Impact](#).¹⁵
- Information about [two pilot EQHRIAs in Renfrewshire and Fife Councils](#).¹⁶
- [Basic background training materials](#).¹⁷
- [Links to other resources](#).¹⁸

14. Why is human rights budget work important for Scotland now?

In 2014 the Scottish Government made a commitment to explore human rights budgeting, although with limited action at the time. However, since 2017 several key activities have acted as a catalyst for developing human rights budgeting:

- [The Budget Process Review Group](#);¹⁹
- [Scottish Human Rights Commission EU funded project on human rights budget work](#);²⁰
- [Scottish Parliament's Equality and Human Rights Committee Inquiry into Human Rights](#);²¹
- Increased remit of the Equality Budget Advisory Group to include human rights budgeting – [Equality and Human Rights Budget Advisory Group](#);²²
- [Scotland's National Performance Framework](#)²³ and the forthcoming review of the National Outcomes (and potential to connect to the budget);
- Scottish Government Open Government Action Plans [2018-20](#)²⁴ and [2021-2025](#)²⁵ with a focus on participation and fiscal transparency;
- [First Ministers Advisory Group on Human Rights Leadership](#)²⁶ and its [Recommendations](#);²⁷
- [National Taskforce for Human Rights: Leadership Report \(2021\)](#);²⁸
- Equality, Human Rights and Civil Justice Committee Fellowship and report on [Human rights budgeting](#);²⁹
- Increased engagement by Scottish Parliament Committees [during pre-budget scrutiny](#)³⁰ with the principles of human rights budgeting;
- [Scotland's revised Framework for Tax \(2021\)](#)
- Scottish Exchequer [fiscal transparency project: 2021 to 2025](#)³¹
- New [Human Rights Bill for Scotland](#)³²

There is renewed interest in budget scrutiny in Scotland because of increased fiscal powers and responsibilities devolved to the Scottish Government through the Scotland Acts 2012³³ and 2016³⁴. There is also a commitment to ensuring that Brexit does not harm current human rights protections and that we remain in step with future advances in EU human rights, as well as growing interest in furthering economic, social, cultural, and environmental rights³⁵ and the

promise of new Human Rights legislation which will incorporate a range of international treaties into Scots law.

If the Scottish Government uses its human rights obligations as a framework for its Programme for Government, policy (including taxation policy) and budgets can be based on the progressive realisation of human rights. This will make Scotland fairer, more transparent, and accountable for its decisions on revenue generation, allocation and spend, and much more likely that those decisions will get it right for the most vulnerable and marginalised.

- **Briefing Paper 2³⁶ provides more information about the Scottish context for human rights budget work.**

15.The HRBW series

The briefing papers in this series³⁷ are:

- 1: Human Rights Budget Work
- 2: Human Rights Budget Work in Scotland: Why Here, Why Now
- 3: Human Rights Budgeting
- 4: Human Rights Budget Scrutiny
- 5: Human Rights Standards and the Budget
- 6: Budget Process and Human Rights Principles
- 7: Human Rights and Taxation

A collected set of all briefing papers is also available [here](#)³⁸.

16.About the HRBW Project

Following a short-term grant from the European Union in 2018, the Scottish Human Rights Commission began a [programme of ongoing work](#)³⁹ to better understand and support wider scrutiny of public spending decisions including budget through a human rights lens. The work has so far:

- developed three process indicators to support scrutiny of national and local council budget processes,

- organised [capacity building activities](#)⁴⁰ on human rights [budget scrutiny](#),⁴¹
- engaged in scrutiny of [national tax reform](#),⁴²
- and produced Briefings 1-6 in this publication series on the “What, Why, How of Human Rights Budget Work”.

The Commission also cooperates with academia on a collaborative PhD on Minimum core obligations in Scotland.

This programme is supported by a Human Rights Budgeting Working Group which drives and supports this work programme. Members of this group include:

- [Dr. Alison Hosie](#), Research Officer, Scottish Human Rights Commission
- [Allison Corkery](#), Director of Strategy and Learning, The Center for Economic and Social Rights
- [Prof. Angela O’Hagan](#), Senior Lecturer in Social and Public Policy, Glasgow Caledonian University & Independent Chair of the Equality Budget Advisory Group
- [Lucy Mulvagh](#), Director of Policy, Research and Impact, the Health and Social Care Alliance Scotland (the ALLIANCE)
- [Prof. Jo Ferrie](#), Senior Lecturer at the School of Social and Political Sciences, University of Glasgow

17.Contact

We welcome enquiries about human rights budget work. To discuss, or for more information, please contact:

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18. Appendix 1: Glossary of Terms

AAAQ

This stands for “Available, Acceptable, Accessible, Quality.” These are the core standards against which we can assess whether economic, social and cultural rights are a reality for people.

- **Availability:** Relevant infrastructure, goods and services must be available in sufficient quantities.
- **Accessibility:** Physically, economically, without discrimination and to information.
- **Acceptability & Adaptability:** Culturally and socially acceptable and adapted to the local context.
- **Quality:** Appropriate and adequate in standard and safety.

Allocation

The amount of money a government sets aside to put towards a project, or programme.

Accountability

Human rights laws create legal duties on governments and public bodies. If governments and public bodies fail to protect human rights, there should be effective and fair ways for people to challenge this, for example through the courts.

Economic, social and cultural rights

Rights to those “goods” which we need to live in dignity, for example rights to health, housing, food, social security.

ESC/ESCR

This is shorthand for Economic, Social and Cultural Rights.

General Comments

These are comments developed by the committees in charge of monitoring the different UN human rights treaties. They tell us how we should understand and interpret human rights.

ICESCR

This is shorthand for the International Covenant on Economic, Social and Cultural Rights. This is a UN treaty which sets out the economic, social and cultural rights we have.

Maximum of available resources

The idea that a country spends as much of its budget as it can on making rights real. This includes ensuring:

- existing resources are used effectively and without discrimination.
- efforts to generate additional resources are adequate and equitable.
- Resources are not only financial, but also human, natural, technological, etc.

Minimum Core

A duty exists on states to ensure the satisfaction of “**minimum essential levels**” of each right, regardless of their level of economic development. These are usually taken to mean protection from starvation, free primary education, healthcare in emergencies and basic housing. Governments should make sure that people have these at all times. (General Comments help to identify what a minimum core should be for each right).

Non-discrimination

The idea that you cannot treat someone differently based on a “prohibited ground” unless justification is **reasonable** and **objective**.

- Treaties list prohibited grounds, but these are **not exhaustive**.
- The state has an obligation to eliminate **de jure** discrimination by abolishing “**without delay**” any discriminatory laws, regulations, and practices.
- **De facto** discrimination, occurring as a result of the unequal enjoyment of rights, should be ended “**as speedily as possible**”.

- Affirmative action or positive measures may be needed to end de facto discrimination.

Non-retrogression

The idea that things should get better, not worse; governments should not take decisions which they know will create setbacks in making rights real. States must “fully” justify the adoption of policies that decrease people’s enjoyment of a right. Must be:

- Temporary,
- Necessary and proportionate (other options more detrimental),
- Not discriminatory and mitigate inequalities,
- Ensure the protection of minimum core content of rights,
- Considers all other options, including financial alternatives.

Process principles

- Steps should be taken in such a way that facilitates the **active participation** of rights holders.
- “Steps taken” should respect the principles of **transparency, accountability, and non-discrimination**.
- The state also has an obligation to provide **effective remedies**, including administrative and judicial ones.

Progressive realisation

The idea that some rights can be made real over time rather than immediately; the United Nations recognises that in some cases it is not possible for governments to ensure that everyone gets their economic, social and cultural rights straightaway. However, governments still have to do all they can.

Respect, Protect, Fulfil

This is a way of describing the different types of duties which governments have towards people’s human rights:

- Respect means that governments must not act in a way that violates people’s human rights e.g., Forced evictions carried out by the state.
- Protect means that governments must protect people’s rights from being violated by the actions of others, e.g., Failing to regulate private housing market.

- Fulfil means that governments must take positive steps to ensure that people's rights are real. E.g. taking appropriate **legislative, administrative, budgetary, judicial, and other measures** to:
 - **Facilitate**: access to right (e.g., through infrastructure, goods, and services)
 - **Promote**: rights and how to claim them.
 - **Provide**: when people, for reasons beyond their control, are unable to necessary to realise rights, the state may be obligated to provide it (e.g., through infrastructure, goods, and services).

19. Endnotes

- ¹ Nolan, A. (2014) Human Rights Budget Work, SNAP Innovation Forum, Govan see <http://www.scottishhumanrights.com/media/1177/reportmarch2015reportwordinnovationforumtranscript.docx>
- ² See the work of the Scottish Women's Budget Group - [Scottish Women's Budget Group | Publications \(swbg.org.uk\)](http://swbg.org.uk)
- ³ See <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> for copies of these briefing paper.
- ⁴ See <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> for copies of these briefing paper.
- ⁵ See Briefing Papers 1 and 3 in this series
- ⁶ In the UK and Scotland the relevant bodies are the UK Treasury and Scottish Government's Finance Directorates.
- ⁷ For other examples see CESCR General Comment No. 4: [The Right to Adequate Housing \(Art. 11 \(1\) of the Covenant\)](#); CESCR General Comment No. 13: [The Right to Education \(Art. 13\)](#); CESCR General Comment No. 14: [The Right to the Highest Attainable Standard of Health \(Art. 12\)](#); CESCR General Comment No. 19: [The right to social security \(art. 9\)](#)
- ⁸ Committee on Economic, Social and Cultural Rights, General Comment 2, International technical assistance measures (Fourth session, 1990), U.N. Doc. E/1990/23, annex III at 86 (1990) & Committee on Economic, Social and Cultural Rights, General Comment 3, The nature of States parties' obligations (Fifth session, 1990), U.N. Doc. E/1991/23, annex III at 86 (1991) & Committee on Economic, Social and Cultural Rights, General Comment 15, The right to water (Twenty-ninth session, 2003), U.N. Doc. E/C.12/2002/11 (2002) & Committee on Economic, Social and Cultural Rights, General Comment 17, the right of everyone to benefit from the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he or she is the author (article 15, paragraph 1 (c), of the Covenant), U.N. Doc. E/C.12/GC/17 (2006) & Committee on Economic, Social and Cultural Rights, General Comment No. 20, Non-Discrimination in Economic, Social and Cultural Rights (art. 2, para. 2) U.N. Doc. E/C.12/GC/20 (2009) & Committee on Economic, Social and Cultural Rights, General comment No. 21, Right of everyone to take part in cultural life (art. 15, para. 1 (a)), U.N. Doc. E/C.12/GC/21 (2009) & General comment No. 15 (2013) on the right of the child to the enjoyment of the highest attainable standard of health (art. 24) pg 21 "Implement rights-based budget monitoring and analysis, as well as child impact assessments on how investments, particularly in the health sector, may serve the best interests of the child".
- ⁹ Report of the Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona see here, http://www.justiciafiscal.org/wp-content/uploads/2014/06/A_HRC_26_28_ENG.pdf
- ¹⁰ <https://documents-dds-ny.un.org/doc/UNDOC/GEN/G18/443/52/PDF/G1844352.pdf?OpenElement>
- ¹¹ <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=24090&LangID=E>
- ¹² <http://eqhria.scottishhumanrights.com/index.html>
- ¹³ <http://www.equalityhumanrights.com/>
- ¹⁴ <http://eqhria.scottishhumanrights.com/eqhrialpaddedvalue.html>
- ¹⁵ <http://eqhria.scottishhumanrights.com/eqhriagoodpractice.html>
- ¹⁶ <http://eqhria.scottishhumanrights.com/eqhriapilotstudies.html>
- ¹⁷ <http://eqhria.scottishhumanrights.com/eqhriatrainingresources.html>
- ¹⁸ <http://eqhria.scottishhumanrights.com/eqhriaotherresources.html>
- ¹⁹ Ibid.
- ²⁰ <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>
- ²¹ <https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/106453.aspx>
- ²² <https://www.gov.scot/groups/equality-budget-advisory-group/>
- ²³ <https://nationalperformance.gov.scot/national-outcomes>
- ²⁴ <https://www2.gov.scot/Resource/0054/00546407.pdf>
- ²⁵ <https://www.gov.scot/publications/scotlands-open-government-action-plan-2021-25/>
- ²⁶ <https://humanrightsleadership.scot/>

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

²⁸ <https://www.gov.scot/publications/national-taskforce-human-rights-leadership-report/>

²⁹ <https://sp-bpr-en-prod-cdnep.azureedge.net/published/2022/10/20/862a68a0-a6a9-46cd-9fdb-87cc7a877406/SB%2022-61.pdf>

³⁰ <https://spice-spotlight.scot/2023/01/24/budget-bingo-common-themes-in-committees-pre-budget-scrutiny/>

³¹ <https://www.gov.scot/publications/scottish-exchequer-fiscal-transparency-discovery-report/>

³² <https://www.gov.scot/news/new-human-rights-bill/>

³³ <http://www.legislation.gov.uk/ukpga/2012/11/section/25/enacted>

³⁴ <http://www.legislation.gov.uk/ukpga/2016/11/contents>

³⁵ Currently the HRA 1998 together with the Scotland Act, protect the rights that are contained in the European Convention on Human Rights in Scotland's own laws. The rights in the HRA are predominantly civil and political rights.

³⁶ See <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> for copies of these briefing paper.

³⁷ The Briefing papers can all be found here: <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/>

³⁸ See <https://www.scottishhumanrights.com/media/1903/hrbw-collected-briefing-papers-vfinal.pdf>

³⁹ <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

⁴⁰ <http://www.scottishhumanrights.com/media/1776/human-rights-budgeting-project-masterclass-presentation.pdf>

⁴¹ <http://www.scottishhumanrights.com/media/1842/human-rights-budgeting-150319-presentation-whole.pdf>

⁴² <http://www.scottishhumanrights.com/media/1882/shrc-response-to-scottish-government-consultation-on-devolved-tax-policy-framework.docx>