# Scotland’s Open Budget Survey 2023

**May 2024**

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.

This report has been developed by the Scottish Human Rights Commission, with support from the Health and Social Care Alliance Scotland (the ALLIANCE) and a range of academic partners, as part of a Human Rights Budget Work project[[1]](#endnote-2). The research was conducted by Kirstie Ken English on behalf of the Commission.

www.scottishhumanrights.com

Table of Contents

[Introduction 4](#_Toc167782845)

[Budgeting and human rights 4](#_Toc167782846)

[About the Open Budget Survey 4](#_Toc167782847)

[Report structure 5](#_Toc167782848)

[Open Budget Survey and Scotland 6](#_Toc167782849)

[In summary: Scotland’s 2023 scores 6](#_Toc167782850)

[Survey Process in Scotland 6](#_Toc167782851)

[Understanding the scores 7](#_Toc167782852)

[Transparency 9](#_Toc167782853)

[What changed in OBS 2023 from OBS 2019? 17](#_Toc167782854)

[Transparency Recommendations 19](#_Toc167782855)

[Public Participation 20](#_Toc167782856)

[What changed in OBS 2023 from OBS 2019? 22](#_Toc167782857)

[Public Participation Recommendations 24](#_Toc167782858)

[Budget Oversight 25](#_Toc167782859)

[What changed in OBS 2023 from OBS 2019? 27](#_Toc167782860)

[Oversight Recommendations 29](#_Toc167782861)

[Conclusion 30](#_Toc167782862)

[Appendix 1 – Methodology 31](#_Toc167782863)

[The Survey 31](#_Toc167782864)

[Appendix 2 – Further information about budget documents assessed by the OBS 34](#_Toc167782865)

[Pre-Budget Statement 34](#_Toc167782866)

[Executive Budget Proposal 36](#_Toc167782867)

[Citizens’ Budget 39](#_Toc167782868)

[Enacted Budget 41](#_Toc167782869)

[In-Year Report 43](#_Toc167782870)

[Mid-Year Report 45](#_Toc167782871)

[Year-End Report 47](#_Toc167782872)

[Audit Report 50](#_Toc167782873)

[Appendix 3 – Key Building blocks for the budget progress not reflected in OBS 2023 53](#_Toc167782874)

[Endnotes 56](#_Toc167782875)

## Introduction

### **Budgeting and human rights**

A government’s budget is a statement of its values as reflected in its spending priorities and its approach to revenue generation. It sets out how much money it intends to generate, allocate and spend. The central goal of a human rights based approach to budgeting is using the budget as a key lever to support 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[[2]](#endnote-3) 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**.

As Scotland navigates uncertain times, the importance of transparent, participatory, and accountable governance cannot be overstated. It's not just about balancing the books; it's about ensuring that every penny spent reflects the values, aspirations and rights of the people it serves.

### About the Open Budget Survey

**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria[[3]](#endnote-4) to assess public access to central government budget information (**transparency**); formal opportunities for the public to participate in the national budget process (**public participation**); and the role of budget oversight institutions (**budget oversight**).

Robust fiscal transparency, public participation, and budget oversight are all fundamental to a human rights based approach to budgeting: an open and participatory budget is an important step in ensuring that public spending is shaped by people and their rights.

The global OBS has been going for 17 years. The 9th edition covers 125 countries[[4]](#endnote-5), encompassing all regions of the world and all income levels. Four years on from the Commission’s first review of Scotland[[5]](#endnote-6), this report contains OBS 2023 scores for Scotland[[6]](#endnote-7), (Scottish Budget 2021-22). It reflects on progress since OBS 2019[[7]](#endnote-8) (Scottish Budget 2017-18).

Visit [International Budget Partnership's website](http://www.internationalbudget.org/open-budget-survey)[[8]](#endnote-9) for more information, including the full OBS methodology, 2023 Global and Regional Reports, and the Data Explorer.

### Report structure

There are five further sections to this report. Sections 3-5 present the key findings and Survey Scores for Scotland for transparency, public participation and oversight, with a reflection on what has changed in OBS 2023 from OBS 2019. These sections also outline the key recommendations made by this report for further improvements to the Scottish budget process. The final section concludes the report.

Three Appendices then 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
* the key building blocks that have been/ are being installed in the Scottish Budget Process since OBS 2019, that are not reflected in the OBS 2023 Scores, but which could be reflected in future OBS Scores

This report is accompanied by a separate Annex which sets out:

* details of the answers to each specific question of the OBS, with comparative scores for Scotland’s OBS 2019 and UK 2023 scores, and explanatory notes for the scores and reasons for changes between 2019 and 2023.

## Open Budget Survey and Scotland

### In summary: Scotland’s 2023 scores

| **Transparency**: | **Public Participation:** | **Budget Oversight:** |
| --- | --- | --- |
| 60 out of 100 | 43 out of 100 | 91 out of 100 |

### Survey Process in Scotland

The UK government’s budget process is assessed by the OBS[[9]](#endnote-10), however, as a sub-national government, Scotland’s devolved budgeting processes are not specifically subject to assessment.

In 2018, the Scottish Human Rights Commission (the Commission) with the support of the International Budget Partnership (IBP)[[10]](#endnote-11), followed the OBS methodology to produce scores for Scotland that were comparable with the Global OBS 2019 results. The Transparency, Oversight and Public Engagement scores from that study provide a useful benchmark, as many transformational changes were identified and work to address them set to begin from the 2018-19 budget process.

Globally this Survey is repeated every two years. A decision was made to repeat this Survey in Scotland after a four year period, to provide time for Scotland’s new budget process to have an impact. OBS 2023, which covers the 2021-22 Scottish Budget, provides an indication of the extent of progress that has been made.

### Understanding the scores

Table 1 - Breakdown of OBI Transparency Score Groupings

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

Table 2 - Breakdown of OBI Participation Score Groupings

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

Table 3 - Breakdown of OBI Oversight Score Groupings

| Benchmark | **Score** |
| --- | --- |
| Weak Oversight | **0-40** |
| Limited Oversight | **41-60** |
| Adequate Oversight | 61-100 |

## Transparency

Easy and timely access to the full range of budget information is a fundamental component of a transparent, open and responsive budget system. Without this transparency, it is not possible for the public to effectively influence budget decisions or monitor budget implementation. For formal oversight to take place that can adequately hold government to account – transparency is critical. Without it, the government cannot maintain its credibility with the public and oversight actors.

The OBS transparency scores are largely driven by three factors: what budget documents governments make available to the public, the timeliness of their publication in line with international best practice and what information is provided in those documents. Eight key documents ([see Appendix 2 for further details](#_Appendix_2_–)) are internationally recognised as necessary to explain budget policies, decisions and outcomes across the budget cycle. Timely online publication of these documents is fundamental to enabling the public to access meaningful information about budget decisions. See Tables 4, 5 and 6 below for the status of Scotland’s 8 key documents.

The Open Budget Survey 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 equally weighted questions set to assess the online availability, timeliness, and comprehensiveness of eight key budget documents.

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

Scotland has a transparency score of **60** (out of 100).

This means that this places the 2021/2022 Scottish Budget in the **limited information** available (41-60 out of 100) category.

As can be seen in Table 7, whilst making proportionately more progress than many other countries and now sitting above the global average, Scotland remains below the OECD (participating countries) average for transparency.

Table 4 - Public availability of budget documents in Scotland

| **Document** | **2019** | **2023** |
| --- | --- | --- |
| Pre-Budget Statement | Not Produced/ not available to the public | Not Produced/ not available to the public |
| Executive’s Budget Proposal | Available to the public | Available to the public |
| Enacted Budget | Available to the public | Available to the public |
| Citizens Budget | Not Produced/ not available to the public | Available to the public |
| In-Year Reports | Not Produced/ not available to the public | Not Produced/ not available to the public |
| Mid-Year Review | Not Produced/ not available to the public | Available to the public |
| Year-End Report | Available to the public | Available to the public |
| Audit Report | Available to the public | Available to the public |

Table 5 - Comprehensiveness and Timeliness of Scottish Documents

|  |  |  |  |
| --- | --- | --- | --- |
| |  | | --- | | **Name of document** | | **Score in 2019** | **Score in 2023** |
| |  | | --- | | Pre-Budget Statement | | 0 | 0 |
| Executive Budget Proposal | 53 | 67 |
| Enacted Budget | 100 | 89 |
| Citizen's Budget | 0 | 40 |
| In-Year Reports | 0 | 0 |
| Mid-Year Report | 0 | 70 |
| Year-End Report | 39 | 74 |
| Audit Report | 81 | 76 |

Table 6 - How comprehensive is the content of the key budget documents that Scotland makes available to the public?

| **Key budget document** | **Document purpose and contents** | **Notes of difference between 2023 and 2019** | **Content score 2019** | **Content score 2023** | **Score change** |
| --- | --- | --- | --- | --- | --- |
| **Pre-Budget Statement** | 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. | There was no PBS for either year. The Scottish Government asked for OBS 2023 if the Medium-Term Financial Strategy could be considered a pre-budget statement but given that it was published on the same day as the EBP (28/01/21) it couldn’t have been used to encourage debate on the budget in advance of the EBP like a PBS should. See Appendix 3 for details of how this could be improved. | **0** | **0** | No change |

| **Key budget document** | **Document purpose and contents** | **Notes of difference between 2023 and 2019** | **Content score 2019** | **Content score 2023** | **Score change** |
| --- | --- | --- | --- | --- | --- |
| **Executive’s Budget Proposal** | 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. | More information was available surrounding the draft 2021/22 budget than in 2017/2018 leading to significant improvements. | **53** | **67** | Increase |
| **Enacted Budget** | The budget that has been approved by the legislature. | In 2017/2018 the EB came with considerable supporting documents. In 2021/2022 there did not seem to be supporting documents specifically for the EB. | **100** | **89** | Decrease |
| **Citizens Budget** | A simpler and less technical version of the Executive’s Budget Proposal or the Enacted Budget, designed to convey key information to the public. | To be of most use there should either be multiple citizens budget documents throughout the budget process or at the least alongside the draft budget to enable informed public engagement. Such publications should include links to how to engage with the budget process at different stages. | **0** | **40** | Increase |
| **In-Year Reports** | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | There were no publicly available IYRs in either budget year. | **0** | **0** | No change |
| **Mid-Year Review** | 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. | In 2017/2018 nothing that constituted a mid-year review was available – available documentation for 2021/22 represented a significant improvement. | **0** | **70** | Increase |
| **Year-End Report** | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals. | More detail was available for the latest survey – however, further information on expenditure and outcomes outside of social security would be useful and further improve this score. | **39** | **74** | Increase |
| **Audit Report** | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | Missing reports on the following:  steps the Executive made to address issues raised by the audit, recommendations or findings that indicate a need for remedial action, Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the Executive to address audit recommendations,  If/how committees reviewed spending relevant to them or in-year budget progress. | **81** | **76** | Decrease |

Table 7 - Scotland’s OBS Transparency scores compared to others.

| **Country** | **2019** | **2023** |
| --- | --- | --- |
| Global average | 45 | 45 |
| Participating OECD Countries | 71 | 70 |
| Spain | 53 | 54 |
| Scotland | 43 | 60 |
| United Kingdom | 70 | 62 |
| Portugal | 66 | 62 |
| United States | 76 | 69 |
| France | 74 | 74 |
| Canada | 71 | 74 |
| Italy | 71 | 76 |
| Germany | 69 | 76 |
| Norway | 80 | 80 |
| Sweden | 86 | 85 |
| New Zealand | 87 | 87 |

### What changed in OBS 2023 from OBS 2019?

Scotland’s transparency score of **60** in the OBS 2023 represents a noted improvement on its score of **41[[11]](#endnote-12)** in 2019.

Scotland has **increased** the availability of budget information by:

* Publishing a Citizen’s version of the Enacted Budget (albeit with noted limitations – e.g. limited information, no contact information, no identified mechanism to gather public views to inform the document, and only provided for the Enacted Budget stage);
* Publishing a Mid-Year Review 6 weeks or less after the midpoint;
* Presenting sufficient or improved information on:
  + individual sources of non-tax revenue accounting for all non-tax revenue
  + Scotland’s debt
  + coverage of expenditure estimates and outturn data
  + performance targets and nonfinancial data on results across broad areas (gold standard would connect to programme-level)
  + analysis and narrative of how policies may impact on vulnerable or marginalised groups – *however -* informal guidance[[12]](#endnote-13) for policy makers, produced in 2019, created to support government departments to undertake better equality and human rights analysis of potential budgetary decisions at different stages of the budget process was slow to be utilised (and did not feature until the 2023/24 budget)
  + a budget timetable – *however* – it lacked important details, was not always adhered to and was not clearly linked to in the 2021/22 Budget documents.

Scotland has **decreased** the availability of budget information by:

* publishing the 2021/2022 draft budget less than three months prior to the start of the budget (gold standard = at least three months in advance of the budget year);
* delays in the publication of a number of the key documents (in part due to UK Government delays and the impact of COVID);
* not presenting certain financial information and/or supporting documentation that was provided in 2017/18 (e.g. multi-year expenditure estimates by any expenditure classification; Devolved Taxes Forecast Methodology Document; revenue estimates updated from the original enacted levels – see Questionnaire Annex for full details).

### Transparency Recommendations

Scotland should prioritise the following actions to improve budget transparency:

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

## Public Participation

Meaningful public participation in the budget process is essential in order to make sure that decisions taken, reflect how the public want the government to raise, allocate and spend its resources. For more information, see [the Global Initiative for Fiscal Transparency's website for examples innovative public participation practices around the world](https://fiscaltransparency.net/case-studies/).

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. Eighteen equally weighted indicators are used to examine the practices of a government’s Executive, the Legislature, and the Supreme Audit institution (SAI). These are aligned with the Global Initiative for Fiscal Transparency’s Principles of Public Participation in Fiscal Policies, scoring each country on a scale from 0 to 100.

The 2023 score of **43**, although reflecting only limited public participation opportunities, was a noted improvement from a score of **20** in the 2019 Survey.

This means that the 2021/2022 Scottish Budget provided **limited opportunities** for public participation in the budget process (41-60 out of 100).

As can be seen in Table 8 below, Scotland is one of only a small number of comparison countries where progress has been made rather than stagnating or back sliding scores.

Table 8 - Scotland’s OBS Public Participation scores compared to others

| **Country** | **2019** | **2023** |
| --- | --- | --- |
| New Zealand | 54 | 55 |
| United Kingdom | 61 | 54 |
| Scotland | 20 | 43 |
| France | 18 | 37 |
| Portugal | 26 | 28 |
| Canada | 26 | 26 |
| Norway | 17 | 24 |
| Participating OECD Countries | 27 | 22 |
| United States | 22 | 22 |
| Sweden | 19 | 18 |
| Germany | 15 | 17 |
| Global average | 14 | 15 |
| Italy | 11 | 15 |
| Spain | 2 | 2 |

### What changed in OBS 2023 from OBS 2019?

The main reasons for this improved score come from the publication of a citizen’s version of the Enacted Budget: Your Scotland, Your Finances: 2021-22 Scottish Budget: Key facts and figures for 2021-22[[13]](#endnote-14).

However, there remains much progress to be made, some of which could be achieved quickly.

Providing a citizen’s version of only the enacted budget does not support active participation in the decision making stages. More is required to ensure people have access to information before decisions have been made. Although there was a welcomed increase in the information shared (as is reflected in the transparency score) this has not translated to an increase in the ability to engage with the budget. Documents are shared which tell people of decisions after the fact, rather than providing them with the tools that they need to meaningfully engage. This was undoubtedly made more difficult by the pandemic reducing the time available between the budget document and the enacted budget - however, we are not aware of there ever having been plans to produce citizens’ versions of documents for the pre-budget and draft-budget stages.

As was found in OBS 2019, although there was some public engagement during the draft budget process, this was coordinated through parliamentary and independent audit scrutiny, not by the Executive (The Scottish Government). Discussions with the Scottish Government during this study revealed that Cabinet Ministers and Parliamentary Committees shared information derived from public participation sessions and consultations to inform budget decisions. However, tracking or finding this information for each Line Ministry/ Parliamentary Committee is not straightforward, nor is the process clear or obvious.

There is also little to no sign of engagement after the early budget stages.

As was also the case in the OBS 2019, there remains only minimal feedback to participants who do participate with Parliamentary Committees and little in the way of accessible information provided.

Good progress was made by Audit Scotland since OBS 2019 on their previous recommendation to develop a formal mechanism, to enable the public to contribute to audit investigations. Using their audit scoping process to explore the nature and scope of performance and finance audits, Audit Scotland make use of an external Equalities and Human Rights Advisory Group (EHRAG)[[14]](#endnote-15) to whom they bring scopes for potential audits for discussion. The mechanisms through which the public can contribute to audit investigations is determined on an audit by audit basis – based on advice from the EHRAG. Audit Scotland (with support from the Commission) undertook a PANEL self-assessment[[15]](#endnote-16) to understand how as an organisation to take a human rights based approach to their work. This has supported their organisation-wide understanding of the role of participation in their audits.

### Public Participation Recommendations

* Produce a citizen’s version of each of the key documents to support public participation in decision making (**outstanding recommendation from 2019**).
* Pre-budget and budget proposal documents should include links for how to engage in the budget process. This key mechanism for engagement was missing.
* The Scottish Government should provide further opportunities for public participation throughout the budget cycle (**outstanding recommendation from 2019**). This should include information on how participants’ input has influenced decisions and recommendations related to the budget.
* The Scottish Government should set out the mechanism by which Parliamentary information (from its pre-budget scrutiny and evidence sessions) is shared and how it informs The Scottish Government’s decision making process. This should be provided on the single landing page to support transparency.
* Parliamentary Committees should improve their feedback to participants to explain how their input has impacted on the Committee’s decisions and recommendations related to the budget (**outstanding recommendation from 2019**).
* Parliamentary and government policy / subject inquiries could consistently and routinely address budgetary elements to improve budgetary focus and scrutiny (**outstanding recommendation from 2019**).

## Budget Oversight

The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight. Eighteen equally weighted questions provide each country with a score out of 100.

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.

The legislature and Audit Scotland together, provide adequate oversight during the budget process, with a composite oversight score of **91** (out of 100). This score was an improvement from an already high score of 85 in OBS 2019, where oversight was the strongest element of the Scottish budget. In comparison to all OBS countries – this places Scotland as the highest performing country (see Table 9).

The Independent Audit Oversight scored full marks, with the Legislative Oversight scoring 87 out of 100. Broken down, this score reflects that the Legislature provided adequate oversight (as for OBS 2019) during the planning stage of the budget cycle and had improved its oversight during the implementation stage of the budget cycle compared with OBS 2019.

Table 9 - Open Budget Survey Oversight Scores compared to others

| **Country** | **2019** | **2023** |
| --- | --- | --- |
| Scotland | 85 | 91 |
| Norway | 87 | 87 |
| United States | 83 | 83 |
| France | 89 | 82 |
| Sweden | 89 | 82 |
| Germany | 91 | 81 |
| New Zealand | 81 | 78 |
| Italy | 82 | 77 |
| Participating OECD Countries |  | 74 |
| Portugal | 72 | 74 |
| Spain | 59 | 65 |
| United Kingdom | 74 | 56 |
| Canada | 54 | 59 |
| Global average |  | 51 |

### What changed in OBS 2023 from OBS 2019?

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 this 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.

The production of the Mid-year report for OBS 2023 did contribute to the improved oversight score. Best practice would also encourage the legislature to examine In-year implementation of the Enacted Budget during the relevant budget execution period. This was still not possible, due to lack of publicly available In-year Reports or any impact assessments of the budget revisions that are made.

Production of these reports would greatly improve the budget oversight to connect allocation to spend and in turn, impact and outcomes. Thereby supporting the development of a greater narrative surrounding budget choices and longer-term projection within the Executive Budget Proposal.

Audit Scotland, the Institute for Fiscal Studies, the Fraser of Allander Institute and others, including the Scottish Fiscal Commission, provide useful supporting analyses. However, the lack of a more complete picture from The Scottish Government key documentation of expenditure data presented against original allocation estimates makes it challenging to undertake an outcomes-based analysis of the impact of the budget. Although progress is being made to consider Scotland’s National Outcomes[[16]](#endnote-17) in supplementary budget documents, it is still very superficial. The Executive Budget Proposal is not presented in a way that allows for read across to the National Outcomes, which makes it very hard to connect budget to impact and outcomes.

The lack of this data also means that it is still not possible to undertake an analysis of the extent to which the budget supports the realisation of rights, especially economic, social and cultural rights (ESC). This is a key concern for the Commission, as the Scottish Government has stated its intention to incorporate ESC rights into Scots Law. Supporting successful implementation of this new legislation requires the ability to assess whether the government is delivering on its human rights obligations (including delivery of Minimum Core; Progressive Realisation, Non-retrogression and Non-discrimination)[[17]](#endnote-18).

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.

### Oversight Recommendations

* Those providing oversight should have timely access to all relevant budget documentation for Scotland and should put pressure on the government to produce those documents for future budgets (**outstanding recommendation from 2019**).
* Pre-budget scrutiny through legislative committees could be further improved with a more explicit focus on outcomes-based scrutiny (especially when questioning The Scottish Government) (**outstanding recommendation from 2019**).
* Legislative oversight should continue to improve during the implementation stage of the budget cycle.

## Conclusion

The current fiscal climate is one of the hardest times in recent history, with tough decisions required within a tight fiscal envelope. It has never been more important for Scotland’s budgetary decisions to be open and transparent in order to support public engagement and facilitate formal and informal oversight.

OBS 2023 results for Scotland represent steady progress since 2019, with all three scores now sitting higher than the respective global averages. In comparison globally, most encouraging is the fact that Scotland has made progress across all three areas of Open Budgeting, at a time where many countries with more established better practice have stalled or slipped backwards. Scotland’s score for Budget Oversight also sits at the top of the table compared to all countries in the OBS 2023.

However, the modest progress in fiscal transparency is not yet translating into opportunities for meaningful public engagement with the budget. Progress also remains insufficient to facilitate a rights-based analysis of the budget, which is concerning as Scotland progresses to incorporate Economic, Social and Cultural rights into domestic law.

The potential remains for Scotland to both share their good practice in formal oversight, as well as learn from the success of other countries with regards to more transparent and participative systems. A repeat of this Survey in line with OBS 2027 (budget year 2025-26) will provide a good indication of the extent of progress that has been made in line with the findings and recommendations of this report.

## Appendix 1 – Methodology

The Open Budget Survey (OBS) is used to produce the only global, independent, comparative measure of budget transparency of national governments. The UK government’s budget process is assessed by the OBS, however as a sub-national government, the Scottish Government is not included.

This report repeats a process the Commission followed in 2019, using the detailed OBS methodology in order to produce scoring for Scotland that is modelled on the OBI and Scores for Oversight and Public Participation. However, while the International Budget Partnership (IBP) – which manages the OBS – were supportive of this project, it is important to acknowledge that the official OBS does not incorporate sub-national governments nor the findings of this report.

### 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.[[18]](#endnote-19)

The Research Process Data was collected in Scotland between December 2022 and March 2023. This assessment for Scotland only covers those events, activities, or developments that should have occurred up to 31st December 2022; 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”.[[19]](#endnote-20) 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, the survey was shared with IBP to ensure an internal consistency within the Scottish process as well as consistency between Scotland and all main OBS survey countries.[[20]](#endnote-21) 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.

In OBS 2019, The Scottish Government did not respond to requests to support a review of and discussion about the survey findings. For OBS 2023, the Commission can positively report to have had a commitment from The Scottish Government to fully engage with the survey process – indeed it was a condition of the Commission performing the survey review for 2023. The commitment to engage was made through the Open Government Partnership[[21]](#endnote-22), and the commitment to review the recommendations from this Survey was made in response to the Equality and Human Rights Budget Advisory Group 2021 Recommendations.[[22]](#endnote-23) Over the summer of 2023, the Head of Budget Progress and their team reviewed the Survey findings. In August a half day’s constructive discussion was held between the Head of Budget Progress, the Commission’s Project Lead and the Survey Researcher. This provided an opportunity for the government to better understand why scores were allocated as they were and reflect on learning necessary for improvement. Potential draft recommendations were also discussed.

This report was drafted in early 2024 and finalised to include comparison with the Global Scores in May 2024.

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

### 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.”[[23]](#endnote-24)

Table 10 - Transparency in the Pre-budget Statement[[24]](#endnote-25)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Strengthens link between policies and budget allocations * Identifies government’s basic strategy for the medium term * Improves the rationality of the budget formulation process * Calibrates expectations for the budget * Allows legislators and the public to provide input on broad budget themes | * Macroeconomic forecast over the medium term * Government’s fiscal objectives over the medium term * Broad sectoral allocations * Expectations for broad categories of taxes and revenues * Description and cost of new policy measures | * Ideally, in the fourth or fifth month of previous budget year * Sometimes combined with midterm evaluation of the previous year (seventh month) * At least one month before publication of the Executive’s Budget Proposal |

#### Scotland’s Pre-Budget Statement

In Scotland there was no Pre-Budget Statement as defined by above for the budget year 2021-22. The question was asked for OBS 2023 if the Scottish Government’s Medium-Term Financial Strategy could be considered a pre-budget statement but given that it was published on the same day as the EBP (28/01/21) it couldn’t have been used to encourage debate on the budget in advance of the EBP like a PBS should. As noted In Appendix 3 – with some amendments and appropriate publication timeframe, the MTFS could in future be considered a pre-budget statement.

### 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[[25]](#endnote-26).

Table 11 – Transparency in the Executive Budget Proposal[[26]](#endnote-27)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Most important economic policy instrument and expression of executive’s priorities * Determines tax burden on citizens * Determines the distribution of resources among different segments of the population * Determines costs/debt to be borne by future generations * Key opportunity for civil society and legislators to influence policy | * Minister of Finance’s budget speech and budget summary * Budget bill on revenues and appropriations * Macroeconomic forecast * Assessment of sustainability of current policies * Forecast and explanation of revenues * Estimates and classification of expenditures * Financing of deficit * Composition of debt * Other fiscal activities (such as social security) * Overview of financial position | * At least three months before the start of the budget year |

#### 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 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: 2021-22[[27]](#endnote-28)
* Budget 2021-22 Tables[[28]](#endnote-29)
* Scotland’s Fiscal Outlook: The Scottish Government’s Medium-Term Financial Strategy[[29]](#endnote-30)
* Scotland’s Economic and Fiscal Forecasts January 2021[[30]](#endnote-31)
* The Equality and Fairer Scotland Budget Statement 2021-22 and accompanying documents.[[31]](#endnote-32)

### 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 publicly available, but it should also be accessible. The OBS has repeatedly shown that the majority of governments globally fall 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 12 – Transparency in the Citizens Budget[[32]](#endnote-33)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * 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 “Scottish Budget 2021 to 2022 - Your Scotland, Your Finances: guide”[[33]](#endnote-34). This set out key information about how the system of public finances in Scotland stood in 2021 to 2022, and how this system is changing.

### 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.

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.

Table 13 – Transparency in the Enacted Budget[[34]](#endnote-35)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Law of the land * Provides baseline information against which actual budget results can be compared * Enables an assessment of changes made by the legislature to the budget proposal | * Listing and brief commentary on major expenditures and revenues * Nonfinancial performance data * Reconciliation of deviations between the budget proposal and the Enacted Budget * Overall debt situation * Revised economic forecast (if there is a major delay between the budget proposal and the Enacted Budget) * Impact on government’s financial assets and liabilities, contingent liabilities, etc. | * As soon as the budget is approved by the legislature and no later than three months after it has been enacted |

#### Scotland’s Enacted Budget

In Scotland for the budget year 2021-2022, two key documents make up the enacted budget the Budget (Scotland) Bill and the Budget (Scotland) Bill Supporting Document.[[35]](#endnote-36)

### 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 14 – Transparency in the In-Year Reports[[36]](#endnote-37)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Snapshot of budget implementation * Periodic measure of revenue and expenditure trends * Helps in fine-tuning budget implementation * Builds capacity and systems that improve budget management | * Progress in implementing budget * Actual revenues collected and expenditures incurred in each month and year-to-date and comparison with plans * Government’s borrowing activities * Initial identification of deviations from budget | * 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) |

#### Scotland’s In-Year Report

For the budget year 2021-2022 in Scotland, there were publicly available 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.

Table 15 – Transparency in the Mid-Year Review[[37]](#endnote-38)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Enables comprehensive assessment of actual spending and revenue collection against original estimates at midpoint of budget year * Assesses the impact of changes in the macro-economy on the budget * Identifies the need for changes in budget allocations, including need for supplementary budgets * Takes stock of progress in realising specific performance targets | * Revisions in economic assumptions and their impact on budget estimates * Comprehensive identification and explanation of deviations in budget spending and revenues and estimates * Exploration of policy adjustments * Details on policy decisions taken and policy developments since presentation of budget | * OECD recommends publication within at least six weeks of the end of the reporting period * IMF recommends publication within at least three months of the end of the reporting period |

#### Scotland’s Mid-Year Report

For budget year 2021-22, The Scottish Government produced the Fiscal Framework Outturn Report 2021[[38]](#endnote-39). This report indicates some updated forecasts but states that there were little changes made to the 2021-22 forecasts due to not considering any outturn data until the following summer.

### 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
* 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[[39]](#endnote-40), 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).

Table 16 – Transparency in the Year-End Report[[40]](#endnote-41)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Enables comprehensive assessment of actual spending and revenue collection against original estimates at the end of the budget year * Takes stock of government’s performance in realizing its targets and performance indicators * Informs future policy direction | * Overall budgetary outcomes * Overall position of government’s assets and liabilities (balance sheet) * Expenditures by functional and economic classification and listing of actual revenues collected under different categories * Summary of government spending by sector and programs * Deviations and explanation of deviations between macroeconomic forecast and actual results * Narrative on strengths and weaknesses in performance of ministries/agencies * Nonfinancial information on government’s performance in realizing its targets and performance indicators | * OECD recommends publication within at least six months of the end of the reporting period * IMF recommends publication within at least one year of the end of the reporting period |

#### Scotland’s Year-End Report

In Scotland, Government Expenditure & Revenue Scotland (GERS) produces the Year-End Report, for 2021-2021 this was as follows:

* Government Expenditure & Revenue Scotland 2021-22: 24th August 2022[[41]](#endnote-42)
* Fiscal framework outturn report: 2022: 27th September 2022[[42]](#endnote-43)
* The Scottish Consolidated Fund Accounts for the year ended 31 March 2022: 1st December 2022[[43]](#endnote-44)
* The Scottish Government Consolidated Accounts for the year ended  
  31 March 2022 : 01/12/2022[[44]](#endnote-45)

As the final reports were not published until December 2022, full points could not be awarded for the OBS Scoring for 2023. This alone would have placed Scotland in the next category for Transparency (substantial information available, rather than limited).

### 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 that what is 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 the 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 30th September of the following year).

Table 17 – Transparency in the Audit Report[[45]](#endnote-46)

| **Importance** | **Key Contents** | **Publication Time Frame** |
| --- | --- | --- |
| * Independent and authoritative assessment of budget execution * Assesses the degree to which the government has complied with the budget law * Provides commentary on the accuracy and reliability of government financial statements * Closes the accountability loop * Valuable resource for legislative, civil society, and media analyses of government performance | * Comments on the accuracy and fairness of government financial statements * Comments on the adequacy of government’s control systems for managing public finances * Identifies cases in which the government has breached the budget and other related laws on public finances * Provides the SAI’s opinion (qualified, unqualified, disclaimer, etc.) on the accounts audited * Lists recommendations for rectifying problems identified by audit * Tracks status of previous audit recommendations | * Best practice as per the OECD is publication within six months of the end of the budget year * IMF recommends publication within at least one year of the end of the reporting period |

#### 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 usually published around six-seven months after the end of the budget year. In the previous review (and for most budget years) the audit report is published about 6 months after the end of the budget year. For the 2021/2022 budget, however, the audit report came out on the 1st of December 2022, well beyond the 6 month date so full points could not be awarded. This is a timeline anomaly in standard practice due to COVID.

## Appendix 3 – Key Building blocks for the budget progress not reflected in OBS 2023

The OBS examines the budget process over a full budget cycle (for budget 2021-22 this ends with policy and practice as of 31st December 2022). During the 16 months between the end of the budget year and the publication of the global results (the assessment and report drafting stage), progress and improvements have continued to be made to the Scottish budget process. The information in this Appendix provides the development context within which the recommendations of this report lie.

In 2018, the Scottish Government introduced its first Medium-Term Financial Strategy (MTFS) which sets out the government’s financial plans and priorities over the next five years. It aims to provide a framework for fiscal decisions, resource generation, allocation, and spend, whilst taking into account factors such as economic forecasts, revenue projections, spending priorities, and the government’s policy objectives[[46]](#endnote-47). The MTFS reflected a key part of the revised Parliamentary budget process that arose from the Budget Process Review Group recommendations in 2017[[47]](#endnote-48).

Early versions of the MTFS document have presented possible fiscal challenges, without fully engaging with what decisions may be required in response. The most recent MTFS (May 2023[[48]](#endnote-49)) did attempt to explore options to tackle the budgetary challenges facing Scotland. The MTFS now provides clear signals around the context for the budget to come, and with further development, this document could provide the necessary information to be considered a pre-budget statement. This would require more detailed information on broad sectoral allocations, and descriptions and costings for new policy measures. It would also require a publication date, ideally in the fourth or fifth month of the previous budget year, but at least one month before publication of the Executive’s Budget Proposal[[49]](#endnote-50). This is something that would also fit with the recommendations from the Budget Process Review Group [[50]](#endnote-51) in 2017, which established the pre-budget scrutiny stage in the budget process.

In 2021, the Scottish Exchequer undertook a Discovery project on fiscal transparency in response to a recognition by the Scottish Government that the way fiscal information was presented was not easily accessible or presented in a way that met most users’ needs. It found that fiscal information was scattered, documents inflexible, data inconsistent, timelines disjointed, and processes opaque, and as a result, fiscal conversations were exclusionary.

The result of this Discovery project was a commitment to a 5-year action plan which aimed to:

* Provide comprehensive, accurate, up-to-date and linked fiscal information that can be trusted
* Present accessible, useable and understandable fiscal information to a wide range of users, including the general public
* Have open fiscal data that people can easily re-use

This project could support noted improvements in Scotland’s future OBS transparency score.

The Scottish Government is continuing to explore how it can improve fiscal transparency, and public participation in budgets through its third Open Government Action Plan: 2021-2025[[51]](#endnote-52).

The Open Government Action Plan 2021 to 2025 (OGAP) - commitment 1: fiscal openness and transparency[[52]](#endnote-53) aims to improve the accessibility and usability of Scotland’s data and information about public finances. One of its milestone aims is to benchmark the current state of fiscal openness and transparency, in order to establish an approach to address progress of fiscal openness and transparency, moving towards international best practices of transparency and data standards.

To achieve this milestone the OGAP set out to scope additional benchmarking against elements of the Open Budget Survey, through engagement with the Commission on OBS 2023. The Scottish Government have also reconfirmed this commitment within its response to the Equality and Human Rights Budget Advisory Group’s (EHRBAG) recommendations[[53]](#endnote-54).

EHRBAG (of which the Commission is a member) set out its recommendations in the 2021 publication: *Recommendations for equality and human rights budgeting – 2021-2026 parliamentary session*[[54]](#endnote-55). The recommendations focused on four areas, improving:

* processes
* communications
* organisation and culture
* knowledge and understanding.

The Scottish Government responded to these recommendations in September 2023, presenting responses to each recommendation, and an action plan for those recommendations it plans to take forward.

To inform the development of the 2024-2025 budget, for the first time, Ministers came together at a workshop on the Equality and Fairer Scotland Budget Statement, to collectively discuss the equality and socioeconomic impacts of budget decisions. This collective discussion was an important change in how the government plan to embed equality and human rights in budget decision making.

A further important development for the 2024-25 budget year is the alignment of the “Programme for Government” (PFG) and budget equality assurance process. A future enhancement that would significantly support this process would be if The Scottish Government were to impact assess the PFG to help direct spend appropriately. This way, policy directly feeds into the process of budget allocation and the budget then becomes about deployment and change which can be connected to a performance statement. This could then help to inform a pre-budget statement.

## Endnotes

1. The Human Rights budget Working Group includes: [Dr. Alison Hosie](http://www.scottishhumanrights.com/about/people/) Research Officer at Scottish Human Rights Commission; [Prof. Angela O’Hagan](https://www.gcu.ac.uk/staff/angelaohagan) Reader at the Department of Social Sciences, Deputy Director of the WISE Centre for Economic Justice, Glasgow Caledonian University. Incoming Chair, Scottish Human Rights Commission. [Lucy Mulvagh](https://www.alliance-scotland.org.uk/blog/team/lucy-mulvagh/), Director of Policy, Research and Impact at Health and Social Care Alliance Scotland (the ALLIANCE); [Prof. Jo Ferrie](https://www.gla.ac.uk/schools/socialpolitical/staff/joferrie/), **Senior Lecturer** at the School of Social and Political Sciences at University of Glasgow. [↑](#endnote-ref-2)
2. See our [website for more information and publications on human rights budget work](https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/) [↑](#endnote-ref-3)
3. The criteria were developed by multilateral organisations and are recognised as authoritative by the International Monetary Fund (IMF), the World Bank and the Organisation for Economic Co-operation and Development (OECD). [↑](#endnote-ref-4)
4. The UK government’s budget process is already assessed by the OBS, however, as a sub-national government, Scotland’s devolved budgeting processes are not specifically subject to assessment. [The UK’s report can be accessed on the International Budget Partnership’s website](https://www.internationalbudget.org/). [↑](#endnote-ref-5)
5. See our report on [The Open Budget Survey 2019 results for Scotland’s 2017/18 Budget](https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf) [↑](#endnote-ref-6)
6. This has been produced once again following the OBS methodology with the support of the International Budget Partnership. [See the International Budget Partnership's Guide to the Open Budget Questionnaire](https://internationalbudget.org/wp-content/uploads/2021-01-14-2021-OBS-Guide-and-Questionnaire_Final-ENGLISH.pdf) [↑](#endnote-ref-7)
7. See our report on [The Open Budget Survey 2019 results for Scotland’s 2017/18 Budget](https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf) [↑](#endnote-ref-8)
8. See the [International Budget Partnership’s website](https://internationalbudget.org/open-budget-survey) [↑](#endnote-ref-9)
9. [The UK’s report can be accessed on the International Budget Partnership’s website.](https://www.internationalbudget.org/) [↑](#endnote-ref-10)
10. 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: the [International Budget Partnership’s website](https://internationalbudget.org/open-budget-survey) [↑](#endnote-ref-11)
11. This figure has been amended since the 2019 publication - During the process of this research, it became apparent that assessment for some of the questions relating to revenue (specifically questions 10, 12 & 26) was too lenient in 2017/2018. Points were awarded when non-tax revenue wasn’t addressed at all or only in vague terms. This became apparent because the 2021/2022 budget documents also suffer from a lack of information relating to non-tax revenue. [↑](#endnote-ref-12)
12. See the Scottish Government's [Tackling inequality: guidance on making budget decisions](https://www.gov.scot/publications/improving-peoples-wellbeing-6-key-questions-ask-making-budget-decisions/) [↑](#endnote-ref-13)
13. See the Scottish Government's [Your Scotland, Your Finances: 2021-22 Scottish Budget](https://www.gov.scot/binaries/content/documents/govscot/publications/transparency-data/2021/03/scotland-finances-2021-22-scottish-budget/documents/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/govscot%3Adocument/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22.pdf) [↑](#endnote-ref-14)
14. See the Scottish Government's [Your Scotland, Your Finances: 2021-22 Scottish Budget](https://www.gov.scot/binaries/content/documents/govscot/publications/transparency-data/2021/03/scotland-finances-2021-22-scottish-budget/documents/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/govscot%3Adocument/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22.pdf) for further information on the advisory group. [↑](#endnote-ref-15)
15. See our [Human Rights Based Approach: A Self-Assessment Tool](https://www.scottishhumanrights.com/media/1814/shrc_panel_self-assessment_tool_vfinal.pdf) [↑](#endnote-ref-16)
16. See [National Outcomes National Performance Framework](https://nationalperformance.gov.scot/national-outcomes) [↑](#endnote-ref-17)
17. These briefing papers explain the ["what, why and how" of using human rights to create and scrutinise Scotland's national budget](https://www.scottishhumanrights.com/media/2546/hrbw-collected-briefing-papers-vfinal.pdf). [↑](#endnote-ref-18)
18. See the Scottish Government's [Tackling inequality: guidance on making budget decisions](https://www.gov.scot/publications/improving-peoples-wellbeing-6-key-questions-ask-making-budget-decisions/) [↑](#endnote-ref-19)
19. ibid. [↑](#endnote-ref-20)
20. 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. [↑](#endnote-ref-21)
21. See [Scotland's Open Government action plan: 2021 to 2025](https://www.gov.scot/publications/scotlands-open-government-action-plan-2021-25/pages/2/) and [Progress to May 2023 - Open Government action plan 2021 to 2025 - commitment 1: fiscal openness and transparency - gov.scot (www.gov.scot)](https://www.gov.scot/publications/open-government-action-plan-2021-to-2025-commitment-1-fiscal-openness-and-transparency/pages/progress-to-may-2023/) [↑](#endnote-ref-22)
22. See [The Scottish Government response to the Equality and Human Rights Budget Advisory Group’s recommendations (www.gov.scot)](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2023/09/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/documents/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/govscot%3Adocument/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations.pdf) [↑](#endnote-ref-23)
23. See International Budget Partnership’s [Guide to Transparency in Government Budget Reports](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) [↑](#endnote-ref-24)
24. Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership [↑](#endnote-ref-25)
25. Organization for Economic Cooperation and Development. “[Best Practices for Budget Transparency](https://www.oecd.org/governance/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf).” OECD Journal on Budgeting, Volume 1, Number 3. 2001. [↑](#endnote-ref-26)
26. 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: [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) [↑](#endnote-ref-27)
27. See [Scottish Budget: 2021-22](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/01/scottish-budget-2021-22/documents/scottish-budget-2021-22/scottish-budget-2021-22/govscot%3Adocument/scottish-budget-2021-22.pdf) [↑](#endnote-ref-28)
28. See [Scottish Budget: 2021-22](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/01/scottish-budget-2021-22/documents/scottish-budget-2021-22/scottish-budget-2021-22/govscot%3Adocument/scottish-budget-2021-22.pdf) [↑](#endnote-ref-29)
29. See [Scotland’s Fiscal Outlook: The Scottish Government’s Medium-Term Financial Strategy January 2021](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/01/scotlands-fiscal-outlook-scottish-governments-medium-term-financial-strategy/documents/scotlands-fiscal-outlook-scottish-governments-medium-term-financial-strategy-january-2021/scotlands-fiscal-outlook-scottish-governments-medium-term-financial-strategy-january-2021/govscot%3Adocument/scotlands-fiscal-outlook-scottish-governments-medium-term-financial-strategy-january-2021.pdf) [↑](#endnote-ref-30)
30. See Scottish Fiscal Commission's [Scotland’s Economic and Fiscal Forecasts – January 2021](https://www.fiscalcommission.scot/publications/scotlands-economic-and-fiscal-forecasts-january-2021/) [↑](#endnote-ref-31)
31. See [Scottish Budget 2021-2022: Equality and Fairer Scotland Budget statement](https://www.gov.scot/publications/scottish-budget-2021-2022-equality-fairer-scotland-budget-statement/documents/) [↑](#endnote-ref-32)
32. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership – accessed at: [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) [↑](#endnote-ref-33)
33. See [Scottish Budget 2021 to 2022 - Your Scotland, Your Finances: guide - gov.scot (www.gov.scot)](https://www.gov.scot/publications/scotland-finances-2021-22-scottish-budget/) [↑](#endnote-ref-34)
34. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership – [↑](#endnote-ref-35)
35. See [Scottish Budget 2021 to 2022 - gov.scot (www.gov.scot)](https://www.gov.scot/publications/scottish-budget-2021-22/) [↑](#endnote-ref-36)
36. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership [↑](#endnote-ref-37)
37. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership [↑](#endnote-ref-38)
38. See the Scottish Government's [Fiscal Framework Outturn Report 2021](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/09/fiscal-framework-outturn-report-2021/documents/fiscal-framework-outturn-report-2021/fiscal-framework-outturn-report-2021/govscot%3Adocument/fiscal-framework-outturn-report-2021.pdf) [↑](#endnote-ref-39)
39. See Organization for Economic Cooperation and Development. “[Best Practices for Budget Transparency.” OECD Journal on Budgeting](http://www.oecd.org/dataoecd/33/13/1905258.pdf), Volume 1, Number 3. 2001. [↑](#endnote-ref-40)
40. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership [↑](#endnote-ref-41)
41. See the Scottish Government’s [Government Expenditure & Revenue 2021-22](https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2022/08/government-expenditure-revenue-scotland-gers-2021-22/documents/government-expenditure-revenue-scotland-2021-22/government-expenditure-revenue-scotland-2021-22/govscot%3Adocument/government-expenditure-revenue-scotland-2021-22.pdf) [↑](#endnote-ref-42)
42. See [Supporting documents - Fiscal framework outturn report: 2022 - gov.scot (www.gov.scot)](https://www.gov.scot/publications/fiscal-framework-outturn-report-2022/documents/) [↑](#endnote-ref-43)
43. See [The Scottish Consolidated Fund Accounts for the year ended 31 March 2022](https://www.gov.scot/publications/scottish-consolidated-fund-accounts-year-ended-31-march-2022/) [↑](#endnote-ref-44)
44. See [The Scottish Government Consolidated Accounts: year ended 31 March 2022](https://www.gov.scot/publications/scottish-government-consolidated-accounts-year-ended-31-march-2022/documents/) [↑](#endnote-ref-45)
45. See Ramkumar, V. & Shapiro, I. (2011) [Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?,](https://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf) International Budget Partnership [↑](#endnote-ref-46)
46. See [Fraser of Allander Institute's Weekly Update: What did we learn from the Scottish Government’s Medium Term Financial Strategy?](https://fraserofallander.org/weekly-update-what-did-we-learn-from-the-scottish-governments-medium-term-financial-strategy/) [↑](#endnote-ref-47)
47. 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: [Budget Process Review Group Final Report 2017](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2017/06/budget-process-review-group-final-report/documents/budget-process-review-group-final-report-pdf/budget-process-review-group-final-report-pdf/govscot%3Adocument/Budget%2BProcess%2BReview%2BGroup%2B-%2Bfinal%2Breport.pdf) [↑](#endnote-ref-48)
48. See The Scottish Government's [Medium-Term Financial Strategy May 2023](https://www.gov.scot/publications/scottish-governments-medium-term-financial-strategy-2/) [↑](#endnote-ref-49)
49. The question was asked for OBS 2023 if the Scottish Government’s Medium-Term Financial Strategy could be considered a pre-budget statement but given that it was published on the same day as the EBP (28/01/21) it couldn’t have been used to encourage debate on the budget in advance of the EBP like a PBS should. [↑](#endnote-ref-50)
50. See 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: [Budget Process Review Group Final Report 2017](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2017/06/budget-process-review-group-final-report/documents/budget-process-review-group-final-report-pdf/budget-process-review-group-final-report-pdf/govscot%3Adocument/Budget%2BProcess%2BReview%2BGroup%2B-%2Bfinal%2Breport.pdf) [↑](#endnote-ref-51)
51. See [Scotland's Open Government action plan: 2021 to 2025](https://www.gov.scot/publications/scotlands-open-government-action-plan-2021-25/pages/2/) [↑](#endnote-ref-52)
52. See [Progress to May 2023 - Open Government action plan 2021 to 2025 - commitment 1: fiscal openness and transparency - gov.scot (www.gov.scot)](https://www.gov.scot/publications/open-government-action-plan-2021-to-2025-commitment-1-fiscal-openness-and-transparency/pages/progress-to-may-2023/) [↑](#endnote-ref-53)
53. See the Scottish Government [response to the Equality and Human Rights Budget Advisory Group’s recommendations](https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2023/09/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/documents/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/govscot%3Adocument/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations.pdf) [↑](#endnote-ref-54)
54. See [Equality Budget Advisory Group: recommendations for equality and human rights budgeting - 2021-2026 parliamentary session](https://www.gov.scot/publications/equality-budget-advisory-group-recommendations-for-equality-and-human-rights-budgeting---2021-2026-parliamentary-session/pages/executive-summary/) [↑](#endnote-ref-55)