



Scotland's Open Budget Survey 2023: Summary Report

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 project¹. The research was conducted by Kirstie Ken English on behalf of the Commission.

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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 budgeting² 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 criteria³ 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 countries⁴, encompassing all regions of the world and all income levels. Four years on from the Commission's first review of Scotland⁵, this report

contains OBS 2023 scores for Scotland⁶, (Scottish Budget 2021-22). It reflects on progress since OBS 2019⁷ (Scottish Budget 2017-18).

Visit [International Budget Partnership's website](#)⁸ for more information, including the full OBS methodology, 2023 Global and Regional Reports, and the Data Explorer.

In summary: Scotland's 2023 scores

Transparency:	Public Participation:	Budget Oversight:
60 out of 100	43 out of 100	91 out of 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. 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 (see Table 1 and Graph 1 below). **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 Graph 2, 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.

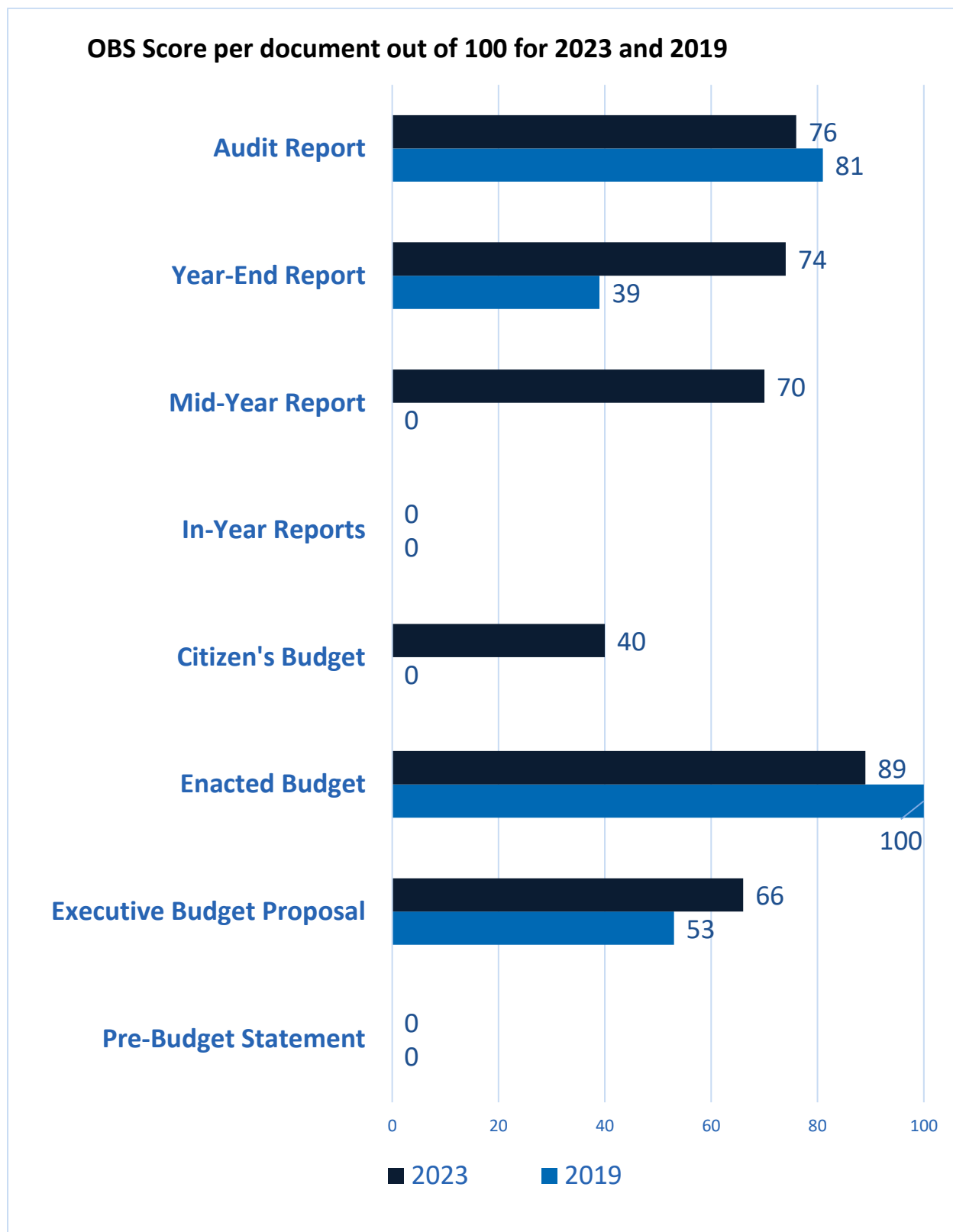
Table 1 - Public availability of budget documents in Scotland

Key:

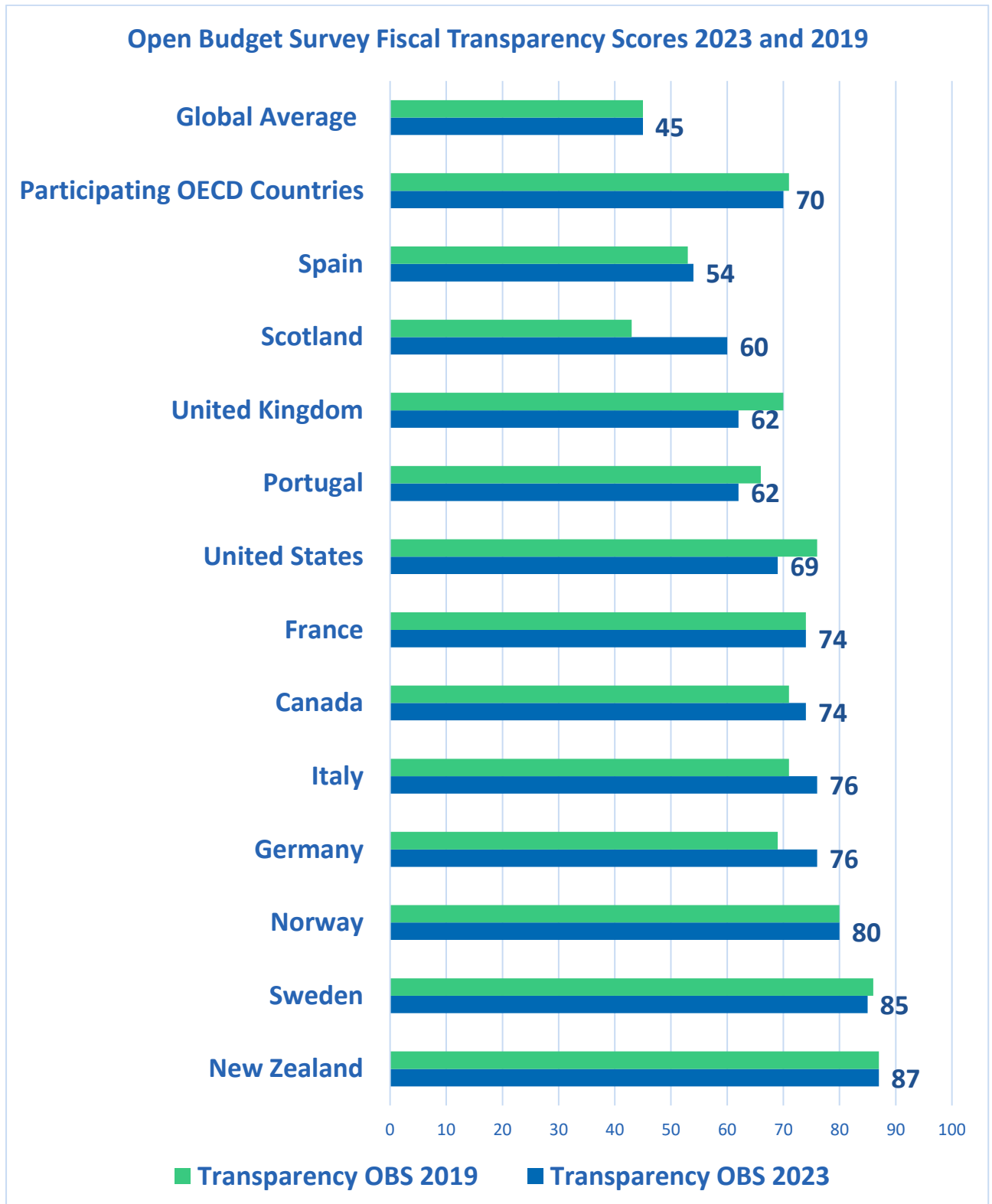
<input checked="" type="checkbox"/>	Available to the public
<input type="checkbox"/>	Not Produced/ not available to the public

Document	2019	2023
Pre-Budget Statement	<input type="checkbox"/>	<input type="checkbox"/>
Executive's Budget Proposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Enacted Budget	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Citizens Budget	<input type="checkbox"/>	<input checked="" type="checkbox"/>
In-Year Reports	<input type="checkbox"/>	<input type="checkbox"/>
Mid-Year Review	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Year-End Report	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Audit Report	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Graph 1 - Comprehensiveness and Timeliness of Scottish Documents



Graph 2 - How does Scotland compare?



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 **41⁹** in 2019.

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

- Publishing a Citizen's version of the Enacted Budget
- 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
 - a (limited) budget timetable

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

- publication delays across a range of publications;
- not presenting certain financial information and/or supporting documentation that was provided in 2017/18.

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 for oversight.
- Continue to improve the comprehensiveness of the Executive Budget Proposal and Mid-Year Reports;
- Make budget publications in 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](#).

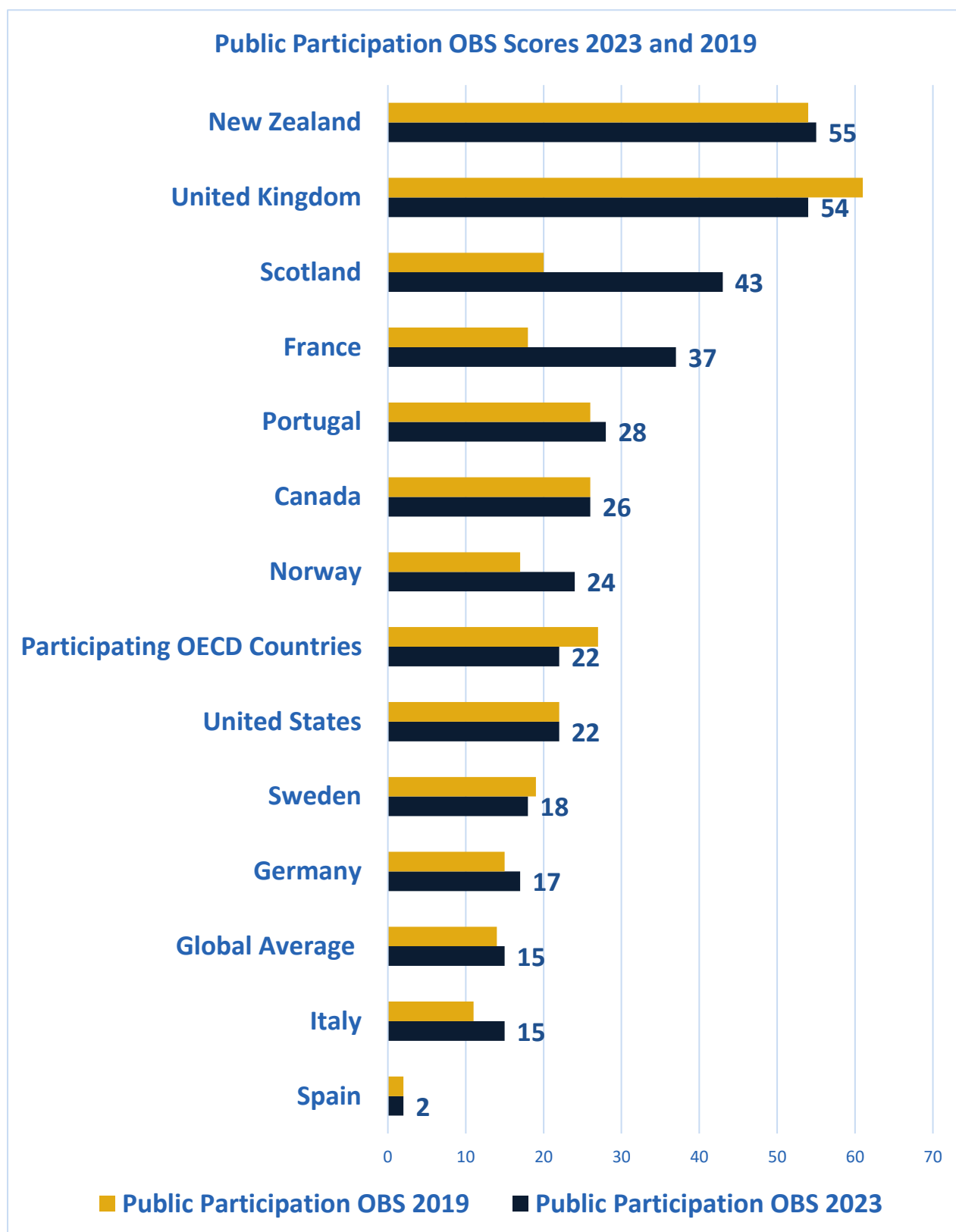
The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. Eighteen equally weighted indicators are used to examine the practices of a government's Executive, the Legislature, and the Supreme Audit institution (SAI). These 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 Graph 3 below, Scotland is one of only a small number of comparison countries where progress has been made rather than stagnating or back sliding scores.

Graph 3 - Public participation in Scotland compared to others:



What changed in OBS 2023 from OBS 2019?

The 2023 score of **43**, although reflecting only limited opportunities, was a noted improvement from a score of **20** in the 2019 Survey. 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 2021-22¹⁰.

Scotland could **increase** public participation by:

- providing citizen's versions of all key budget documents. More is required to ensure people have access to information before decisions have been made.
- transparently setting out the process of information sharing between Cabinet Ministers and Parliamentary Committees and make the content of information shared easy to access in one place.
- improving public engagement after the early budget stages.
- providing meaningful feedback to participants who participate with Parliamentary Committees and provide more accessible information.

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. Audit Scotland also undertook a PANEL self-assessment¹¹ 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

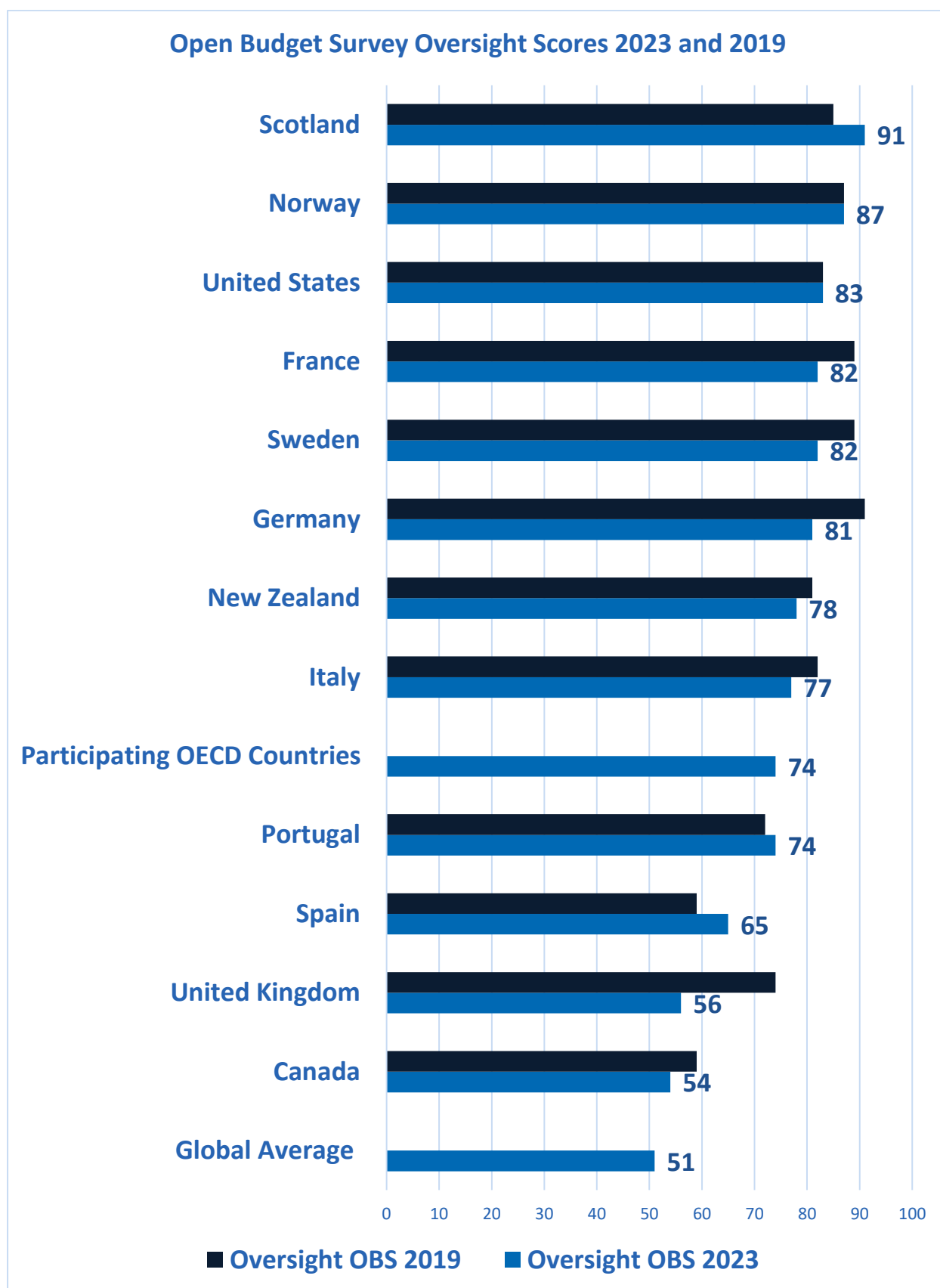
- Produce a citizen's version of each of the key documents, which would support public participation in decision making (**outstanding recommendation from 2019**).
- Pre-budget and budget proposal documents should include links for how to engage in the budget process. This key mechanism for engagement was missing.
- Scottish Government should provide further opportunities for public participation throughout the budget cycle (**outstanding recommendation from 2019**).
- 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 Scottish Government's decision making process. This should be provided on the single landing page to support transparency.
- Parliamentary Committees should improve the feedback to participants who do participate with them to explain how their input has impacted on budgetary decisions (**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.

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 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 Graph 4 below).

Graph 4 - Budget oversight compared to others:



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. Further improvement was prevented primarily due to:

- the lack of an overall Pre-Budget Statement meaning no oversight body could examine the fiscal policy plans for the forthcoming budget year nor explore the links between policies and budget allocations.
- the lack of publicly available In-Year Reports meant that the legislature was unable to examine In-year implementation of the Enacted Budget during the relevant budget execution period.
- Superficial consideration of Scotland's National Outcomes¹² in supplementary budget documents. Improving the read across from the Executive Budget Proposal to the National Outcomes, would support better connect between budget and impact/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)¹³.

Oversight Recommendations

- Those providing oversight should have access to all relevant budget documentation for Scotland and should put pressure on the government to produce those documents for future budgets (**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 Scottish Government) (**outstanding recommendation from 2019**).
- Legislative oversight should continue to improve during the implementation stage of the budget cycle.

Key building blocks not reflected in OBS 2023

A number of positive activities have taken place since the research period for OBS 2023, which should facilitate further improvements suggested by this report. These include:

- Improvements in the content of the Medium Term Financial Strategy (MTFS) which sets out the government's financial plans and priorities over the next five years. More detailed information on broad sectoral allocations, and descriptions and costings for new policy measures this document could provide the necessary information for this to be considered a pre-budget statement.
- Commencement of a 5-year Scottish Exchequer action plan to improve fiscal transparency.
- Inclusion of fiscal transparency, and public participation in budgets commitments in the third Open Government Action Plan: 2021-2025¹⁴.
- Scottish Government commitment to engage with the recommendations of OBS 2023¹⁵.
- Publication of the Equality and Human Rights Budget Advisory Group 2021 recommendations: 'Recommendations for equality and human rights budgeting – 2021-2026 parliamentary session'¹⁶.
- Publication of the Scottish Government response to the above recommendations in September 2023.
- A Ministerial workshop on the Equality and Fairer Scotland Budget Statement, to collectively discuss the equality and socioeconomic impacts of budget decisions.
- Alignment of the 'Programme for Government' (PFG) and budget equality assurance process.

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.

For more detail, [read our full report](#) and [annex of the questionnaire responses](#).

Endnotes

¹ The Human Rights budget Working Group includes: [Dr. Alison Hosie](#) Research Officer at Scottish Human Rights Commission; [Prof. Angela O'Hagan](#) 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](#), Director of Policy, Research and Impact at Health and Social Care Alliance Scotland (the ALLIANCE); [Prof. Jo Ferrie](#), Senior Lecturer at the School of Social and Political Sciences at University of Glasgow.

² See our [website for more information and publications on human rights budget work](#)

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).

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.](#)

⁵ See our report on [The Open Budget Survey 2019 results for Scotland's 2017/18 Budget](#)

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](#)

⁷ See our report on [The Open Budget Survey 2019 results for Scotland's 2017/18 Budget](#)

⁸ See the [International Budget Partnership's website](#)

⁹ 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.

¹⁰ See the Scottish Government's [Your Scotland, Your Finances: 2021-22 Scottish Budget](#)

¹¹ See our [Human Rights Based Approach: A Self-Assessment Tool](#)

¹² See [National Outcomes National Performance Framework](#)

¹³ These briefing papers explain the ["what, why and how" of using human rights to create and scrutinise Scotland's national budget.](#)

¹⁴ See [Scotland's Open Government action plan: 2021 to 2025](#)

¹⁵ See the Scottish Government [response to the Equality and Human Rights Budget Advisory Group's recommendations](#)

¹⁶ See [Equality Budget Advisory Group: recommendations for equality and human rights budgeting - 2021-2026 parliamentary session](#)