Scottish Human Rights Commission

SHRC response to call for inputs on the question of the realization in all countries of economic, social and cultural rights – Human Rights Council resolution 58/9

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0131 297 5750 | hello@scottishhumanrights.com | www.scottishhumanrights.com |
Scottish Human Rights Commission, Bridgeside House, 99 McDonald Road, Edinburgh, EH7 4NS

1. Introduction

The Scottish Human Rights Commission (SHRC) welcomes the opportunity to contribute to the call for inputs from Office of the United Nations High Commissioner for Human Rights' to inform the Secretary-General's report on the realisation of economic, social and cultural rights, with a focus on the mobilisation of public resources to finance sustainable development.

The SHRC is Scotland's National Human Rights Institution, established by the Scottish Commission for Human Rights Act 2006 and accredited with 'A Status' under the UN Paris Principles. The SHRC has a statutory mandate to promote and protect human rights and to monitor the implementation of international human rights obligations in Scotland.

This submission draws on the SHRC's work to strengthen the integration of human rights standards into public finance and fiscal decision-making. It reflects the SHRC's engagement with the Scottish Government, Scottish Parliament, Audit Scotland, academia and civil society to support Scotland's wider programme of human rights incorporation and mainstreaming. It focuses on lessons learned from this work and their wider relevance to the implementation of economic, social and cultural rights.

2. Embedding economic, social and cultural rights throughout the budget cycle

Economic, social and cultural rights are most effectively realised when they are embedded throughout the budget cycle rather than considered only after fiscal decisions have been made.[1] Human rights should inform decisions on how public resources are mobilised, allocated, implemented, monitored and evaluated. This means questions about how decisions affect the realisation of rights should be central to decisions about how public funds are raised and spent. This requires governments to move beyond assessing the impacts of individual spending decisions towards embedding human rights principles within public financial management as a whole.

Central to this approach is ensuring equality and human rights considerations are integrated sufficiently early in decision-making to influence fiscal choices. The SHRC has consistently advocated for earlier and more strategic consideration of equality and human rights within budget development. Over several years, the SHRC has contributed to the Scottish Government's Equality and Human Rights Budget Advisory Group, providing independent advice on strengthening the integration of equality and human rights within budget processes. This sustained engagement informed the development of the Strategic Integrated Impact Assessment (SIIA), introduced by the Scottish Government in 2026. The SIIA brings together multiple statutory assessment duties into a single strategic process undertaken earlier in the budget cycle, reflecting the SHRC's long-standing advocacy as outlined above. Steps such as the SIIA which aim to ensure human rights are a clear, practical and streamlined tool for scrutiny, rather than complex or myriad additional duties, are welcome.

However, impact assessment alone is insufficient. Assessments are only effective where they are supported by robust evidence, meaningful participation by rights holders, transparency about how evidence has informed decisions, and mechanisms for ongoing scrutiny and accountability. They should also consider the cumulative and intersectional impacts of budget decisions. For example, where budgets seek to reduce child poverty, assessment should examine whether they have contributed to improved outcomes for children, rather than simply measuring expenditure or outputs.

International human rights law provides the framework for these decisions. States are required to progressively realise economic, social and cultural rights using the maximum of available resources while ensuring any retrogressive measures are fully justified. Minimum core obligations provide a benchmark against which fiscal decisions should be assessed. SHRC's published guidance on minimum core obligations seeks to support the practical application of these principles. These principles have also informed the SHRC's monitoring and recommendations. For example, in our Economic, Social and Cultural Rights in the Highlands and Islands report, the SHRC applied the framework of minimum core obligations, progressive realisation, non-retrogression and adequacy to assess rights realisation, and recommended duty bearers adopt a human rights budgeting approach.

Building on this framework, and alongside the SHRC's wider work to support implementation of Scotland's proposed Human Rights Bill, the SHRC has developed practical methodologies to support human rights budget work. These resources are intended to help governments, legislatures, auditors and national human rights institutions apply international human rights standards within public financial management, bridging the gap between legal obligations and their practical implementation.

3. Transparency, participation and accountability in budgetary decision-making

Transparency, participation and accountability are fundamental components of rights-based public financial management. They are not just about good governance but procedural requirements that enable governments to demonstrate public resources are being mobilised, allocated and monitored consistently with economic, social and cultural rights. They also help ensure decisions about public resources are informed by the knowledge, priorities and lived experiences of those affected, particularly people experiencing poverty, discrimination and other forms of disadvantage.

Parliament plays a central role within this accountability framework. Through its engagement with the Scottish Parliament, the SHRC has supported the development of human rights-based approaches to budget scrutiny, encouraging scrutiny that examines expenditure alongside the relationship between available resources, fiscal choices and outcomes for rights holders.

For example, the SHRC's sustained engagement supported the Scottish Parliament Equalities, Human Rights and Civil Justice Committee to adopt a programme of pre-budget scrutiny focused on human rights budgeting and budget scrutiny. In its 2026 Legacy Report, the Committee concluded that a human rights framework provided an effective structure for long-term budget scrutiny and enabled innovative approaches to engagement. The Committee recommended its successor continue this approach and hold the Scottish Government to account for progress towards a human rights budgeting model. The Committee's work also demonstrated the value of practical human rights tools, including using the Availability, Accessibility, Acceptability and Quality (AAAQ) framework as a systematic approach to scrutinising how budget decisions affected public services and rights realisation

The SHRC's experience demonstrates the importance of meaningful participation by rights holders. Through sustained engagement with community organisations and rights holders, the Equalities, Human Rights and Civil Justice Committee incorporated lived experience into its budget scrutiny, co-produced recommendations with participants, and concluded this participatory approach strengthened both the quality and legitimacy of parliamentary scrutiny. Effective participation extends beyond consultation on individual policy proposals, enabling people to influence budget priorities, implementation and evaluation throughout budget cycles.

Independent oversight institutions provide an additional layer of accountability. Alongside parliamentary scrutiny, national human rights institutions, supreme audit institutions and civil society organisations perform complementary roles in ensuring public resources are used consistently with human rights obligations.

The SHRC has a collaborative relationship with Audit Scotland to strengthen integration of equality and human rights within public audit. This has included contributing to Audit Scotland's Equality and Human Rights Advisory Group, supporting Best Value methodologies and advising across areas including adult social care, the Scottish Child Payment, public service reform and the Scottish National Investment Bank. The SHRC supported the development of audit approaches that assess financial stewardship and whether public expenditure contributes to equitable outcomes and progressive realisation of rights. This has helped embed equality and human rights considerations within Audit Scotland's Best Value and performance audit work.

Transparency underpins participation and accountability. To support evidence-based improvement, the SHRC has adapted the International Budget Partnership's Open Budget Survey methodology, the world's only independent, comparative and fact-based assessment of budget transparency, public participation and budget oversight, to assess Scotland's devolved budget process. The resulting assessments[2] provide an independent benchmark of fiscal transparency, public participation and budget oversight against international standards. The 2023 assessment found improvements since 2019 but also identified continuing challenges, including limited public participation during budget formulation, missing budget documents, insufficient information to support human rights analysis, and difficulties linking budget allocations to the progressive realisation of rights.

4. Promising practices to support human rights-consistent budgeting

The SHRC's experience suggests one of the principal barriers to implementing economic, social and cultural rights through public finance is translating international human rights standards into practical tools that can be applied by duty bearers. While international human rights law provides a clear normative framework, there remains a need for methodologies that support its consistent application in budgetary decision-making.

In response to this gap, the SHRC is developing a suite of complementary resources to support the practical implementation of human rights budget work. These resources help governments and oversight bodies operationalise existing human rights obligations when making, scrutinising and evaluating budgetary decisions. They include:[3]

- Guidance on Minimum Core Obligations under the International Covenant on Economic, Social and Cultural Rights, which provides a practical benchmark for assessing budget decisions against States' immediate obligations;[4]

- A Human Rights Budgeting Toolkit, which supports governments and public authorities to integrate international human rights standards throughout the budget cycle; and
- A Human Rights Budget Scrutiny Toolkit, which supports legislatures, national human rights institutions and other oversight bodies to assess budgets against international human rights standards.
- A Human Rights Budget Scrutiny Toolkit for NHRIs which supports NHRIs to promote, monitor and scrutinise the integration of human rights into public budgeting.

Together, these resources encourage consideration of participation, transparency, accountability, equality and non-discrimination alongside the substantive obligations of progressive realisation, non-retrogression and minimum core obligations.

A distinctive feature of the SHRC's approach has been the collaborative development of these methodologies with and for the institutions expected to use them. Through engagement with the Scottish Government, parliamentary committees, Audit Scotland, academia and civil society, the SHRC has tested how international human rights standards can be translated into public finance. This has included convening a multi-stakeholder workshop on the Human Rights Budgeting Toolkit, bringing together government, Parliament, Audit Scotland, academia and civil society to consider how practical methodologies can support implementation.

This collaborative approach recognises that effective human rights budget work depends not only on legal standards but also on institutional capability, practical tools and sustained engagement across the wider accountability ecosystem. The SHRC's experience also demonstrates that presenting human rights as a means of strengthening evidence-based decision-making and the effective use of public resources, rather than as an additional administrative requirement, supports constructive engagement across public institutions.

5. Challenges and lessons for implementing human rights budgeting and budget scrutiny

In Scotland, the principal challenge is not defining human rights obligations but embedding them within the institutions, processes and evidence that shape fiscal decision-making. Many of the barriers identified through the SHRC's work are likely to be relevant beyond the Scottish context.

A persistent challenge is the availability and quality of evidence. Assessing whether budgetary decisions are consistent with principles of equality, non-discrimination and progressive realisation requires timely, robust and disaggregated data. Significant gaps remain, particularly where multiple forms of disadvantage intersect or where outcomes cannot readily be linked to public expenditure. These gaps make it more difficult to understand who benefits from public spending, who may be adversely affected and whether inequalities are widening or narrowing over time. They also constrain meaningful participation and effective scrutiny.

The SHRC's work has also highlighted the difficulty of assessing the cumulative impacts of budgetary decisions. Individual tax or spending measures may appear proportionate in isolation, but their combined effect can have significant implications for particular groups and for the enjoyment of economic, social and cultural rights. Human rights budget work therefore requires analytical approaches that assess cumulative and intersectional impacts across the budget as a whole.

A further challenge is the limited integration of human rights within mainstream public financial management. Human rights considerations are often treated as compliance exercises undertaken after strategic fiscal decisions have been made, rather than informing budget priorities from the outset. Embedding human rights therefore requires earlier consideration of equality and human rights evidence, stronger links between impact assessment and resource allocation, and clearer accountability for how human rights analysis influences final decisions.

Institutional capability is equally important. Governments, legislatures, auditors and oversight bodies often recognise the importance of economic, social and cultural rights but lack practical guidance on how legal obligations should inform fiscal choices. Building institutional capacity requires more than training; it requires practical methodologies that enable the consistent application of human rights standards within existing budgetary processes.

Finally, SHRC's experience demonstrates the importance of measuring outcomes. Increased spending does not necessarily improve the enjoyment of rights, just as reductions in expenditure do not automatically constitute retrogression. Strengthening the links between budget allocations, measurable outcomes and human rights indicators would improve governments' ability to demonstrate the progressive realisation of economic, social and cultural rights and enable more meaningful accountability. The SHRC's experience has also shown that presenting human rights budget work as a means of strengthening evidence-based decision-making and the effective use of public resources has supported constructive engagement with public institutions.

6. Recommendations

Drawing on the SHRC's experience of supporting the integration of international human rights standards into public finance in Scotland, the SHRC recommends that States:

- Embed human rights throughout the budget cycle. Ensure economic, social and cultural rights inform decisions on public resource mobilisation, budget formulation, allocation, implementation, monitoring and evaluation, rather than relying on retrospective assessments of individual budget measures.

- Integrate equality and human rights into strategic fiscal decision-making. Incorporate equality and human rights considerations at the earliest stages of budget development through evidence-informed impact assessment that considers cumulative impacts, prioritisation decisions and their implications for different population groups.

- Strengthen transparency, participation and accountability across public financial management. Publish timely, accessible and comprehensive budget information; enable meaningful participation by rights holders throughout the budget cycle; and support effective scrutiny by legislatures, supreme audit institutions, national human rights institutions and civil society.

- Invest in evidence and data to support rights-based budgeting. Improve the availability of timely, disaggregated and intersectional data, together with analytical approaches to assess cumulative impacts and demonstrate how fiscal decisions affect the enjoyment of economic, social and cultural rights.

- Develop practical methodologies to support implementation of human rights obligations. Support the development, testing and dissemination of practical tools that enable governments, legislatures, auditors and oversight bodies to apply international human rights standards, including progressive realisation, non-retrogression, minimum core obligations and the use of maximum available resources, within routine public financial management.

- Strengthen institutional capability for human rights budget work. Invest in the knowledge, skills and institutional capacity of public officials, parliamentarians, auditors and oversight bodies to integrate human rights into fiscal decision-making, recognising effective implementation depends upon practical capability as well as legal obligation.

- Promote international learning and collaboration on human rights budget work. Encourage collaboration between States, national human rights institutions, international organisations, legislatures and supreme audit institutions to share practical methodologies, evidence and lessons learned. International exchange of implementation approaches will help translate established human rights standards into routine public financial management.

The SHRC's experience suggests one of the principal challenges is translating States' human rights obligations into practical approaches that support consistent implementation through public financial management. Human rights budget work provides a practical framework for embedding economic, social and cultural rights within fiscal decision-making. We have found practical methodologies, institutional collaboration and sustained engagement can support this transition from legal obligation to implementation, strengthening transparency, participation and accountability, and demonstrating how public resources contribute to the realisation of rights.

[1] See Center for economic and social rights | Publications; and International Budget Partnerships (1999), Report from a National Workshop on Budget Analysis and Policy Advocacy in India
[2] See Scottish Human Rights Commission (2024), Scotland's Open Budget Survey 2023 and Scottish Human Rights Commission (2020), The Open Budget Survey 2019 results for 2017-18 Budget.
[3] Please see Human Rights Budgeting | Scottish Human Rights Commission for further resources.
[4] See Scottish Human Rights Commission (2023), Minimum Core Obligations: The Practice of the UN Committee on Economic, Social and Cultural Rights