Scottish Human Rights Commission

Finance and Public Administration Committee: Pre-Budget Scrutiny 2027-28

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Summary of key recommendations

The Scottish Human Rights Commission recommends that the Finance and Public Administration Committee:

- Apply a human rights-based approach to pre-budget scrutiny. Committees must examine not only spending decisions but also the evidence, processes and expected outcomes underpinning those decisions.
- Recognise that decisions about raising, allocating and spending public resources are fundamental to the progressive realisation of economic, social and cultural rights. Parliament must scrutinise whether those decisions make the best use of available resources to improve lives.
- Expect transparency from the Scottish Government. Ministers must publish explanations of why they made decisions, what alternatives they considered, how equality and human rights evidence informed those choices, who benefits and who suffers adversely, and authorities will monitor and evaluate progress.
- Scrutinise spending decisions using the Respect, Protect and Fulfil framework. This framework tests whether budget decisions safeguard existing rights, provide appropriate protections, and contribute to the progressive realisation of human rights.
- Ensure future Medium-Term Financial Strategies and Fiscal Sustainability Delivery Plans provide sufficient information for effective scrutiny. These plans must include the assumptions underpinning fiscal decisions, the trade-offs made, expected outcomes, and how authorities will measure success.
- Strengthen scrutiny of revenue and expenditure decisions. Sustainable public finances and the progressive realisation of economic, social and cultural rights depend on transparent, evidence-informed decisions about raising and allocating resources.
- Encourage stronger alignment between key fiscal and policy documents, including the Medium-Term Financial Strategy, the Scottish Budget, the Programme for Government, the National Performance Framework and the Strategic Integrated Impact Assessment. This alignment supports coherent scrutiny across the budget cycle, and we strongly welcome the recent decision to publish the annual Delivery PfG alongside the Budget.
- Assess efficiency measures against their impact on outcomes. Efficiencies must improve or maintain the availability, accessibility, acceptability and quality (AAAQ) of public services rather than simply reducing expenditure.

- Scrutinise preventative spending by focusing on outcomes instead of just expenditure. Committees must check whether investment addresses the underlying causes of disadvantage, reaches those experiencing the greatest need, and demonstrates meaningful improvements through robust evidence, monitoring and evaluation.
- Use practical human rights budgeting and scrutiny tools, including the Respect, Protect and Fulfil framework, the Four Rs of Taxation, the AAAQ framework and causality analysis. These tools strengthen parliamentary scrutiny of fiscal decisions.

Introduction

The Scottish Human Rights Commission (SHRC) welcomes the opportunity to respond to the Finance and Public Administration Committee's call for views on the affordability and sustainability of Scotland's tax and spending plans. The SHRC provides this advice in fulfilment of its statutory functions under the Scottish Commission for Human Rights Act 2006 to promote best practice and to review law, policy and practice relating to human rights in Scotland.

Public budgets are one of the principal ways governments realise human rights in practice. Decisions about how public resources are raised, allocated and spent shape people's access to healthcare, housing, education, social security and many other rights. These rights are protected under the International Covenant on Economic, Social and Cultural Rights (ICESCR), which requires governments to take steps, using the maximum of their available resources, to progressively realise these rights while ensuring minimum core obligations are always met. Public finance decisions are therefore fundamental to the fulfilment of these obligations. In short, public finance decisions and resource allocation are central to the progressive realisation of economic, social and cultural rights, and therefore to the improvement of living standards and alleviation of poverty in Scotland.

The SHRC does not comment on whether particular spending allocations or tax decisions are the right political choices. Those are matters for elected governments and Parliament. Rather, our focus is on how Parliament can assess whether decisions about raising, allocating and spending public resources enable Scotland to meet its human rights obligations. Resource allocation is one of the principal ways in which the State gives effect to those obligations. Public finance decisions are one of the principal ways in which the State gives effect to those obligations, determining whether economic, social and cultural rights are progressively realised in practice. A human rights based approach provides Parliament with a practical framework for scrutinising whether public resources are being used as effectively, transparently and fairly as possible.

Scotland faces significant fiscal pressures and difficult choices. A human rights based approach does not prescribe particular fiscal decisions, or levels of expenditure. Instead, it strengthens decision-making by ensuring choices are transparent, evidence-based and accountable. It ensures their impacts on different groups are understood, and decision-makers assess success by whether decisions improve outcomes and progressively realise rights over time.

We recommend that this submission is read alongside the SHRC's 2024 briefing for all parliamentary committees on taking a human rights based approach to pre-budget scrutiny. That briefing sets out general principles and suggested scrutiny questions for committees across portfolio areas. The approach informed the SHRC's engagement with parliamentary committees during the previous parliamentary session, including supporting the Equalities, Human Rights and Civil Justice Committee's session-long programme of budget scrutiny using a human rights based approach. In its Legacy Report, that Committee recommended that its successor continue this approach. This response builds on that experience by applying the same practical framework to the Committee's current inquiry. It also complements the SHRC's forthcoming Human Rights Budget Scrutiny Toolkit for MSPs. To support Parliament, the SHRC is preparing interactive continuing professional development (CPD) briefing sessions exclusively for MSPs and parliamentary staff on the Toolkit and the practical application of a Human Rights Based Approach to scrutiny. We strongly urge MSPs to attend these upcoming sessions and to utilise the forthcoming Toolkit to strengthen their oversight.

While a human rights based approach has relevance across the Committee's inquiry, we have focused our response on the areas where we can offer the most practical contribution.

Strengthening public finances requires transparent and evidence-based decision making

Response to Question 1: Are the spending allocations outlined in the 2026 Scottish Spending Review the most effective approach to strengthen public finances?

The Scottish Spending Review provides an opportunity for Parliament to scrutinise not only the spending decisions ministers made, but also the processes they used to reach them. Applying a human rights based approach, the key question is not simply whether the Spending Review strengthens public finances. Instead, Parliament must ask whether decision-makers reached choices on public funds through transparent, evidence-based and accountable processes. These processes must support sustainable public finances and the progressive realisation of human rights. Public finance decisions are therefore fundamental to the fulfilment of these obligations. In short, public finance decisions and resource allocation are central to the progressive realisation of economic, social and cultural rights, and therefore to the improvement of living standards and alleviation of poverty in Scotland.

Governments will inevitably face difficult fiscal choices, particularly when resources are constrained. Applying a human rights based approach to budgeting does not dictate spending levels or how ministers allocate funding. Rather, it ensures governments base decisions on evidence. It demands transparent, accountable processes that make the best use of available resources to enable effective parliamentary scrutiny.

Parliamentary scrutiny should extend beyond the size of spending allocations to the evidence and reasoning that underpin them. The Committee should ask if the Scottish Government has clearly explained:

- the reasons for decisions and what alternatives decision-makers considered;
- how equality and human rights evidence informed decisions, including impacts on groups most at risk of disadvantage, and findings from oversight bodies;
- who benefits from, and who suffers from, changes in spending;
- how decisions will contribute to improved outcomes over the short and long term; and
- how authorities will monitor, evaluate and report progress.

One practical way of supporting this scrutiny is through the "Respect, Protect and Fulfil" framework. This provides a structured approach for considering whether significant spending decisions:

- Respect existing rights by avoiding reductions in access to essential services;
- Protect rights by ensuring appropriate oversight and safeguards remain in place, particularly where third parties deliver services; and
- Fulfil rights by directing public resources towards improving outcomes, reducing inequalities and supporting those most at risk of being left behind.

Using this framework helps Parliament understand whether evidence demonstrates that a proposal represents a genuine improvement. It helps committees assess if decision-makers considered less restrictive alternatives; and how they identified and mitigated risks to rights and outcomes.

We welcome the Scottish Government's increasing focus on preventative approaches to budgeting. The Prevention Toolkit recognises that long-term sustainability depends not only on managing current expenditure but on understanding the drivers of demand, investing earlier to improve outcomes, and strengthening evidence through appraisal, evaluation and preventative budgeting. A human rights based approach complements these developments. It helps Parliament assess whether preventative investment addresses the underlying causes of disadvantage and supports the progressive realisation of economic, social and cultural rights.

One practical way of applying this approach is to examine whether spending decisions are supported by the evidence used to justify them. This reflects our own monitoring work. For example, in our Tick Tock report we examined whether authorities actually used allocated funding to deliver independent living for people with learning disabilities and autistic people. Our analysis found that, while the Community Living Change Fund allocated resources, the vast majority remained unspent. We also found insufficient publicly available information to understand why this happened or whether the resources improved people's ability to live independently. This illustrates why parliamentary scrutiny should extend beyond headline spending allocations. Committees must examine how public resources are used in practice, whether they reach people, and whether they deliver intended outcomes.

Demonstrating affordability and sustainability through transparent fiscal planning

Response to Questions 3 and 4: Does the Medium-Term Financial Strategy recognise the scale of the fiscal challenge, and what should future Medium-Term Financial Strategies and Fiscal Sustainability Delivery Plans include?

Scotland faces significant fiscal pressures and increasing uncertainty in public finances. Effective medium-term financial planning is essential for informed decision-making, meaningful parliamentary scrutiny and greater confidence. It is also essential for the sustainable realisation of human rights. Many public services and infrastructure programmes require investment to provide reliable access to healthcare, education, social security, housing and transport. Medium-term planning provides certainty for service delivery. It supports long-term investment in prevention and infrastructure, allowing Parliament to assess whether authorities use public resources to progressively realise rights.

Our monitoring of economic, social and cultural rights in the Highlands and Islands found that barriers to rights link to long-standing challenges in transport, housing and public services. Addressing these issues requires sustained investment and strategic planning over years rather than disconnected annual budget decisions.

We recognise the challenges of producing a robust Medium-Term Financial Strategy without reliable fiscal forecasts. However, publishing no Strategy in 2026 limits Parliament's ability to scrutinise the longer-term fiscal strategy. Regardless of the format, Parliament must receive sufficient information. Elected members need to understand the assumptions underpinning fiscal decisions, how ministers determine priorities, and how they contribute to sustainable public finances.

A Medium-Term Financial Strategy must do more than present fiscal forecasts. It should explain how decision-makers reach difficult decisions, why they choose particular options, what alternatives they considered, and how they will measure success. Affordability and sustainability depend on transparent decisions about both how public resources are raised and how they are allocated. Strategic fiscal planning should explain the assumptions underpinning both revenue and expenditure decisions, the evidence used to support them, and how those decisions contribute to sustainable public finances.

This means explaining why the government has made particular choices, what alternative approaches it considered, and how it balances competing priorities. This is crucial when decisions reduce, delay or reprioritise spending. Parliament must understand the rationale, the evidence, and the expected implications for communities over the short, medium and long term. This information is essential to assess if a decision constitutes a retrogressive measure; that is, a step backwards in the enjoyment of rights. International human rights standards recognise that retrogressive measures may sometimes be necessary. However, governments must demonstrate that these steps are justified, proportionate, non-discriminatory, and based on a careful consideration of all reasonable alternatives. They must prove they have made the best possible use of available resources.

A human rights based approach reinforces the importance of scrutinising decisions about both revenue and expenditure. One practical way of doing this is through the Four Rs of Taxation framework. This encourages Parliament to consider whether tax decisions raise sufficient revenue, redistribute resources fairly, reprioritise spending in line with human rights obligations, and support the representation and participation of those affected. Scrutinising these questions alongside public expenditure provides a complete picture of fiscal sustainability and progressive realisation.

Strategic fiscal planning should also move beyond describing planned expenditure to explaining the outcomes and how the government measures success. This includes setting out how authorities monitor, evaluate, and use progress to inform future decisions, especially for long-term investments. We have highlighted previously[1] the need to strengthen the links between the Medium-Term Financial Strategy, the Scottish Budget, the Programme for Government, the Strategic Integrated Impact Assessment (SIIA), and the National Performance Framework.

The SHRC strongly welcomes the Scottish Government's recent change to how it develops its Programme for Government. Under the new annual cycle starting in spring 2027, the government will publish its annual Delivery PfG alongside the Budget. This ensures that what ministers commit to do and how they pay for it are explained together. We have campaigned for this drawing together of policy and spending priorities for a long time, including throughout our tenure on the Equalities and Human Rights Budget Advisory Group (EHRBAG). This alignment is an essential part of human rights budgeting. It represents progress for fiscal transparency in Scotland. These connections provide Parliament with a clearer understanding of how fiscal decisions support wider policy objectives and progressive realisation, improving its ability to scrutinise cumulative impacts across the budget cycle.

This is particularly important where the Scottish Government has made long-term commitments to improve outcomes, such as reducing child poverty, improving access to healthcare or reducing inequalities. Meeting these challenges requires a human rights based approach to the allocation and mobilisation of public resources. Parliament should be able to assess whether decisions about taxation, public expenditure and investment are collectively addressing the underlying causes of these challenges and whether the outcomes being measured demonstrate meaningful improvements in people's enjoyment of their rights over time.

Future Medium-Term Financial Strategies and Fiscal Sustainability Delivery Plans should therefore help Parliament understand not only the scale of Scotland's fiscal challenge, but also how decisions have been reached, the evidence that supports them, the trade-offs made, and how progress will be assessed. Strengthening transparency in this way would improve accountability, support better scrutiny and contribute to more sustainable public finances and the progressive realisation of human rights.

Assessing efficiencies through a human rights based approach

Response to Question 6: Are the planned efficiencies realistic and deliverable at a scale sufficient to make public services sustainable?

We do not take a view on whether the planned level of efficiency savings is achievable. Rather, our focus is on how Parliament can assess whether proposed efficiencies contribute to sustainable public services. Decision-makers must make the best possible use of available resources to respect, protect and uphold human rights.

Efficiency must not mean simply cutting spending. Well-designed efficiencies can improve services, make better use of resources, and deliver better outcomes. Equally, short-term cuts may increase demand elsewhere, reduce access to essential services, or cause poorer outcomes. This is a systemic risk. Short-sighted cuts often exacerbate poverty by shifting financial burdens directly onto marginalised households. Distinguishing between genuine efficiencies and simply cutting budgets is an essential part of parliamentary scrutiny.

Parliament should demand clear evidence that efficiencies will maintain or improve outcomes, not just generate savings. This requires a long-term perspective. Budget cuts in one sector can increase costs elsewhere by reducing access, or delaying early intervention. Assessing impacts across the whole system provides a complete picture. This systemic review shows if efficiencies truly support sustainable public finances and the progressive realisation of human rights.

Committees can strengthen scrutiny by testing if efficiency measures maintain the availability, accessibility, acceptability and quality (AAAQ) of public services. International human rights law recognises these four elements as essential standards for public services. They provide a framework to assess whether proposed efficiencies improve services or simply reduce them. An efficiency that reduces waiting times may improve outcomes while reducing costs. By contrast, financial savings achieved by reducing availability, restricting accessibility, or diminishing quality transfers costs elsewhere and leads to poorer outcomes. Applying the AAAQ framework helps Parliament distinguish between efficiencies that improve delivery and measures that simply reduce expenditure.

This aligns with the Scottish Government's wider focus on prevention, appraisal and evaluation as part of public service reform. To prove efficiency measures deliver better outcomes ministers must demonstrate whether benefits are realised in practice.

When scrutinising efficiency proposals, Parliament should ask:

- Will this proposal improve or maintain the availability, accessibility, acceptability and quality of services?
- What evidence demonstrates that outcomes will be maintained or improved?
- What alternatives did decision-makers consider, and why did they reject them?
- Who benefits, and who suffers from these changes?
- How will authorities monitor and evaluate impacts over time?

These questions help Parliament assess whether proposed efficiencies strengthen public services over the long term, rather than simply reducing expenditure in the short term. This approach supports the progressive realisation of human rights using a Human Rights Based Approach.

Strengthening preventative spending through a human rights based approach

Response to Question 8: Preventative spending has been a goal for several years, but the intended outcomes have not been fully achieved. Why do you think this is the case and how might a Preventative Budgeting Tool help track progress with achieving outcomes?

Preventative spending can improve outcomes while reducing future demand on public services. Achieving this ambition, however, requires more than increasing investment in preventative programmes. It requires clear evidence showing what the government funds, and what outcomes investment must achieve. Decision-makers must track whether those outcomes are realised over time. Ministers must measure whether people's lives improve, not just what the government spends. Public spending must proactively target the root causes of complex and cross-cutting issues such as poverty to prevent systemic rights failures.

We welcome the new Preventative Budgeting Tool as part of the government's Prevention Toolkit. Together, these tools can identify preventative expenditure, link spending to outcomes, and strengthen appraisal and evaluation. This will improve transparency and provide a stronger evidence base for future fiscal decisions. However, whether preventative investment is working depends on measuring the right outcomes. The National Performance Framework should provide that evidence by connecting public investment with policy outcomes. We have highlighted the need for stronger links between the National Performance Framework, the Programme for Government, the budget, and this new Tool for a long time. [2] The government's recent decision to align the Programme for Government delivery plan with the budget represents a significant step forward. This alignment creates a clearer line of sight from policy commitments to resource allocation and real-world outcomes.

A human rights based approach complements these developments by strengthening parliamentary scrutiny. While that tool links spending to outcomes, a Human Rights Based Approach encourages Parliament to consider whether outcomes demonstrate progressive realisation. This framework encourages Parliament to consider whose outcomes improve, whether investment reaches communities experiencing the greatest disadvantage, and whether it reduces inequalities.

Parliament can support this scrutiny by using causality analysis. Alongside considering whether spending is preventative, committees should ask whether investment addresses the underlying causes of poor outcomes. Budget-setters must not simply respond to the consequences of systemic failure. Understanding these underlying causes ensures the state targets investment where it is most likely to improve lives, reduce future demand and make effective use of resources. Applying a Human Rights Based Approach forces decision-makers to dismantle the structural causes of disadvantage rather than managing their symptoms.

Tracking the proportion of spending classified as preventative is valuable. However, it cannot demonstrate whether investment makes a meaningful difference to lives. Nor is it sufficient to measure activity or outputs. Parliament must understand whether the indicators being used demonstrate progressive realisation of rights. These indicators must provide meaningful evidence that preventative investment addresses the underlying causes of disadvantage. Decision-makers must explain the outcomes preventative investment should achieve, the evidence supporting those expectations, and how authorities will monitor, evaluate and use findings to inform future decisions.

Many preventative interventions take time to deliver measurable benefits. In addition, the costs and benefits often fall across different organisations and budget portfolios. This reinforces the need for strategic planning, robust evaluation and regular reporting. These practices allow Parliament to assess whether preventative investment delivers outcomes and contributes to sustainable public finances.

When scrutinising preventative spending, Parliament should ask:

- What underlying causes does this investment address?
- What evidence supports the proposed intervention?
- Who benefits, and who continues to experience disadvantage?
- What outcomes will reforms achieve over the short, medium and long term?
- Do the indicators used demonstrate meaningful improvements and the progressive realisation of rights?
- How will authorities monitor, evaluate and use learning to inform future budget decisions?

The Preventative Budgeting Tool can strengthen parliamentary scrutiny by improving transparency. Used alongside a human rights based approach, it enables Parliament to assess preventative spending by its human impact, whether it addresses the underlying causes of disadvantage, improves outcomes and reduces inequalities and supports the progressive realisation of human rights.

Conclusion

Scotland's public finances face significant long-term challenges. Responding to those challenges will require difficult decisions about how public authorities raise and allocate public resources. Those choices are for elected governments and Parliament.

A human rights based approach to budgeting provides practical ways for Parliament to strengthen scrutiny of decisions about raising, allocating and spending public resources. This directly reflects our forthcoming Poverty Spotlight briefing. That briefing highlights how public finance decisions and resource allocation are central to the progressive realisation of economic, social and cultural rights to alleviate poverty. In practice, Parliament needs sufficient information to understand:

- reasons for choices and what alternatives decision-makers considered;
- how equality and human rights evidence informed decisions;
- who benefits, and who suffers adverse effects from fiscal choices;
- how decisions will contribute to improved outcomes; and
- how authorities will monitor, evaluate and report progress.

The practical analytical tools referenced in this submission also underpin our wider work to support parliamentary scrutiny, including the development of continuing professional development and our forthcoming Human Rights Budget Scrutiny Toolkit. To support this, the SHRC is preparing exclusive, interactive briefing sessions for MSPs and parliamentary staff on the Toolkit and the practical application of a Human Rights Based Approach to budget scrutiny. We strongly urge MSPs to attend these sessions and engage with the Toolkit to build their scrutiny capacity.

Scottish public authorities have legal obligations to progressively realise economic, social and cultural rights. They must ensure public services respect, protect and fulfil rights. Decisions about how the government raises, allocates and spends public resources are fundamental to meeting these obligations. Applying a human rights based approach to budgeting and scrutiny is not an additional consideration alongside good financial management. It is an essential part of it. It enables Parliament to assess whether Scotland makes the best use of available resources to improve lives, reduce inequalities and progressively realise human rights.

Appendix 1: Further explanation of the tools highlighted in this submission

Tool 1: The RPF (Respect, Protect, Fulfil) Checklist

What it is for: This tool helps you test if new spending plans or budget cuts violate the government's three human rights duties:

- Respect (Do no harm): The government must not reduce people's existing rights. For example, they cannot make cuts that remove access to essential benefits.
- Protect (Regulate): The government must stop private companies from violating rights. For example, they must fund regulators to oversee private care providers.
- Fulfil (Invest): The government must actively invest money to improve people's rights.

Why use it: This tool helps you spot risks early. It stops decision-makers from using "tight budgets" as a blanket excuse for harmful cuts. It forces them to prove their decision is the least damaging option available. It also ensures that outsourcing a service does not just push risks onto vulnerable people.

How to use it: Use this checklist when you review any new budget proposal or cut. Request specific evidence for each duty:

- To test 'Respect': Ask for the impact assessment. Decision-makers must prove they explored less harmful ways to raise money before cutting a service. Check if the cut discriminates against protected groups.
- To test 'Protect': Look closely at funding for regulators. If a service is privatised, check if regulators have enough ring-fenced money to monitor the private providers properly.
- To test 'Fulfil': Challenge decision-makers to prove new spending is effective. Ask if the money actively closes inequality gaps, rather than just repeating last year's budget.

Example (Hypothetical) - An MSP reviews a proposed cut to legal aid using the checklist:

- Respect: Does this cut make it harder for people, particularly those experiencing disadvantage, to access justice, legal advice or representation? Has the government shown that it explored less harmful options first?

- Protect: Does the cut stop the government from properly regulating private legal providers? Will this create bigger costs later?
- Fulfil: Does this cut destroy previous progress made to help the poorest households access justice?

Tool 2: The Four Rs of Taxation (Revenue, Redistribution, Repricing, Representation)

What it is for: This tool helps you evaluate how the government raises money. It looks at tax policy through four lenses:

- Revenue: Does the government collect enough money to fund public services?
- Redistribution: Does the tax system narrow economic inequality?
- Re-pricing: Do taxes discourage harmful behaviours, like pollution, and make public goods cheaper?
- Representation: Do people have a direct say in how their taxes are spent?

Why use it: This tool helps you look at how money is raised, not just how it is spent. It helps you challenge the response that "there is no money left". Failing to collect taxes fairly is a human rights failure. You use this to ensure taxes do not unfairly burden marginalised people.

How to use it: Use this framework when you review draft budgets or tax strategies. Ask for specific evidence for each 'R':

- To test 'Revenue': Do not accept that budgets are too tight. Ask for a tax gap analysis to find lost revenue. Check if the government is demonstrably using all its tax powers.
- To test 'Redistribution': Ask who actually bears the economic burden of the tax. Check if "neutral" policies accidentally harm the poorest households or specific groups within the general population, including women (especially older women, lone parents), disabled people, and other low income groups. If the government lacks this data, treat it as a serious failure.
- To test 'Re-pricing': Ask if taxes effectively discourage harmful activities, like keeping properties empty. Make sure this does not unfairly burden poor communities.

- To test 'Representation': Check if the government consulted the people most affected by the tax. Make decision-makers prove they spoke to low-income groups, not just industry experts.

Example (Hypothetical) - Council Tax: When scrutinising local government funding, you can use the Four Rs to challenge Council Tax:

- Revenue: Does the current system maximise available resources, or could reform generate additional revenue from higher-value properties?
- Redistribution: A Band A household pays around 4 per cent of their income in Council Tax, compared with 1.5 to 2 per cent for a wealthy Band H household. What does this mean for the distribution of the tax burden, particularly for groups such as lone parents and disabled people? Are there potential equality and human rights impacts?.
- Repricing: Scotland has over 43,000 empty homes despite multiple declarations of a housing crisis. How does the tax system address long-term empty properties, and could changes help bring homes back into use and support the right to adequate housing?
- Representation: Scrutiny can consider who has had a say in decisions about local tax reform. What consultation has taken place, and has it included meaningful participation by low-income communities and others likely to bear the greatest financial burden?

Tool 3: The AAAQ Framework (Availability, Accessibility, Acceptability, Quality)

What it is for: This framework helps you evaluate the adequacy of public goods and services. It tests services against four core criteria:

- Availability: Are there enough goods or services?
- Accessibility: Can everyone physically reach and afford the service?
- Acceptability: Is the service culturally appropriate?
- Quality: Is the service safe and up to standard?

Why use it: A fully spent budget can still fail people. This tool helps you look past the money to evaluate people's lived experience. It proves if a funded service is inaccessible, unaffordable, or inappropriate. It also exposes "data deserts" where you lack the data to measure actual impact.

How to use it: Apply these five tests in reviewing a public service. Effective scrutiny goes beyond financial inputs and considers evidence about actual delivery. Are there enough facilities or services (availability)? Are they safe and of sufficient quality? Do fees remain affordable during periods of high inflation? If decision-makers cannot provide evidence about who uses the service and who may be excluded, this should be explored further. Missing data may itself indicate a gap in transparency or accountability.

Example (Hypothetical) - School funding: The Scottish Government announces a new funding package for local schools. You can use the AAAQ framework to test if it fulfils the right to education:

- Availability: Does this budget fund enough teachers, learning support assistants, and classrooms for growing communities, or does it merely maintain the status quo?
- Accessibility: Does this budget fund physical access for disabled pupils? Is it economically accessible? Does it help with uniform costs so poorer families are not excluded or stigmatised?
- Acceptability: Does it ring-fence funding to support children with additional support needs? Does it fund culturally appropriate services for Gypsy/Traveller children?
- Quality: Does the funding cover safe, warm / cool (depending on weather) buildings? Does it invest in proper staff training so that every child is treated with dignity?

Tool 4: Causality Analysis

What it is for: This tool helps you look past the surface of a problem. It helps you map out the real, hidden causes of a human rights failure.

Why use it: Problems rarely have a single cause. This tool stops you from just treating the symptoms. It helps you find exactly where budget money can fix the root of the problem. can also help test whether proposed spending is targeted at the factors actually driving poor outcomes.

How to use it: Examine problems at four different levels before you evaluate the budget:

- Manifestation: What are people actually experiencing right now?
- Immediate causes: What direct financial or access barriers create this problem?

- Underlying causes: What system or service failures cause these barriers?
- Root causes: What deep, historical, or legal issues created this system failure?

Example (Hypothetical) - Food bank usage: Your scrutiny reveals a persistent rise in food bank use. This is the manifestation of the crisis. This is an ongoing resource gap, rather than just checking if the government funded emergency food parcels.

Use causality analysis to dig deeper. Identify the immediate causes, like daily food becoming unaffordable. Find the underlying causes, like geographic penalties in the social security system or supply chain failures.

Decisions in the next budget need to be about fixing the systemic root causes, like historical underinvestment, rather than treating the symptoms and how the outcomes manifest for people, and not just superficial spending on.

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[1] See for example:

Scottish Human Rights Commission (2025) Finance and Public Administration Committee Inquiry into the Scottish Budget Process in practice;

Scottish Human Rights Commission (2024)   Response to the Finance and Public Administration Committee's National Performance Framework Inquiry into proposed National Outcomes ;

Scottish Human Rights Commission (2023) Review of the National Performance Framework National Outcomes Call for Evidence 2023;

Scottish Human Rights Commission (2022)   Submission to the Finance and Public Administration Inquiry on the National Performance Framework: Ambitions into Action;

[2] See for example:

Blog post: Scotland's Budget and the National Performance Framework | Scottish Human Rights Commission;

Scottish Human Rights Commission (2024) Response to the Finance and Public Administration Committee's National Performance Framework Inquiry into proposed National Outcomes;

Scottish Human Rights Commission (2024) Response to the Finance and Public Administration Committee's National Performance Framework Inquiry into proposed National Outcomes ;

Scottish Human Rights Commission (2022) Submission to the Finance and Public Administration Inquiry on the National Performance Framework: Ambitions into Action;