Scottish Human Rights Commission

Public Service Reform Committee: Pre-Budget Scrutiny 2027-28

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Summary of key recommendations

The Scottish Human Rights Commission recommends that the Public Service Reform Committee:

- Apply a human rights based approach to scrutinising public service reform. Scrutiny must focus both on financial savings and on transparency, evidence, accountability, outcomes, and the progressive realisation of human rights.
- Assess efficiency measures against their impact on outcomes. Committees must ensure efficiencies improve or maintain the availability, accessibility, acceptability and quality (AAAQ) of public services rather than simply reducing expenditure.
- Expect clear evidence to support efficiency proposals, including why decision-makers made changes, what alternatives they considered, who is affected, and how authorities will monitor and evaluate impacts over time.
- Scrutinise workforce reform in terms of its impact on public service delivery. Workforce proposals must demonstrate how services will remain available, accessible, acceptable and of good quality, and how public bodies developed reforms in line with the PANEL principles.
- Assess public service reform against outcomes as well as financial sustainability. Reforms must improve outcomes for people, reduce inequalities and ensure public services remain viable for the future.
- Strengthen scrutiny of reform proposals by examining the evidence linking investment, intended outcomes and evaluation, including why decision-makers chose particular approaches, what alternatives they considered and how they will measure success.
- Scrutinise preventative spending by focusing on outcomes as well as expenditure. Committees must check whether investment addresses the underlying causes of poor outcomes, reaches those experiencing the greatest disadvantage and demonstrates lasting benefits.
- Assess Invest to Save projects beyond financial savings. Evaluations must test whether they improve outcomes, deliver sustainable change, generate recurring benefits and produce learning.
- Use practical human rights budgeting and scrutiny tools, including the AAAQ framework, the PANEL principles and causality analysis. The SHRC strongly urges MSPs to attend our upcoming exclusive briefing sessions to learn how to apply these tools from our forthcoming Human Rights Budget Scrutiny Toolkit to strengthen evidence-based scrutiny.

Introduction

The Scottish Human Rights Commission (SHRC) welcomes the opportunity to respond to the Public Service Reform Committee's call for views. 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 service reform is one of the principal ways governments seek to improve outcomes while ensuring public services remain sustainable. Decisions about how services are designed, delivered and funded determine people's ability to access healthcare, housing, education, social care, justice and many other rights protected under the International Covenant on Economic, Social and Cultural Rights (ICESCR). Public authorities take deliberate, concrete and targeted steps, using the maximum of their available resources, towards the progressive realisation of 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.

This submission does not comment on whether savings targets, workforce reductions or reform programmes are the right choices. Those are matters for elected governments and Parliament. Rather, our focus is on how Parliament can assess whether decisions about public service reform enable Scotland to meet its human rights obligations. A human rights based approach provides Parliament with a practical framework for scrutinising whether reform proposals are supported by evidence, developed through transparent and accountable processes, make the best possible use of available resources, and are likely to improve lives.

This submission should be read alongside the SHRC's 2024 briefing for all parliamentary committees on applying a human rights based approach to pre-budget scrutiny, which sets out broader principles and practical questions for budget scrutiny. That briefing explains how applying a human rights based approach can strengthen parliamentary scrutiny across all policy 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 human rights based budget scrutiny. In its Legacy Report, that Committee recommended that its successor continue this approach. This submission also complements the SHRC's forthcoming Human Rights Budget Scrutiny Toolkit for MSPs. To support Parliament in applying these approaches, 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 of the reform process.

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.

Assessing efficiencies through a human rights based approach

Response to Questions 1-4

This submission does not comment on whether the planned level of efficiency savings is achievable. Rather, our focus is on how Parliament can assess whether proposed efficiencies are likely to contribute to sustainable public services while supporting Scotland's ability to progressively realise human rights.

Efficiency should not be understood simply as reducing expenditure. Well-designed efficiencies can improve services, make better use of public resources and deliver better outcomes. Equally, measures that reduce spending in the short term may increase demand elsewhere, reduce access to essential services or lead to poorer outcomes over time. This is a systemic risk. Short-sighted spending cuts often exacerbate poverty by shifting financial burdens directly onto marginalised households and families.

Parliament should consider not only whether proposed efficiencies are expected to generate savings, but whether there is clear evidence that they will maintain or improve outcomes. This requires a longer-term perspective. Decisions that reduce costs in one part of the public sector may increase demand or costs elsewhere if they reduce access to services, delay early intervention or shift pressures between organisations.

One practical way of strengthening this scrutiny is to consider whether efficiency measures maintain the Availability, Accessibility, Acceptability and Quality (AAAQ) of public services. These four elements provide Parliament with a practical framework for assessing whether proposed efficiencies improve services or simply reduce them. The AAAQ framework is a core component of our forthcoming Human Rights Budget

Scrutiny Toolkit. This Toolkit provides specific diagnostic checklists to help MSPs test whether efficiency proposals uphold these standards in practice.

An efficiency that reduces waiting times or simplifies access may improve outcomes while reducing costs. By contrast, a measure that achieves financial savings by reducing the availability of services, making them harder to access, or diminishing their quality may transfer costs elsewhere and fail the test of progressive realisation.

Demonstrating that efficiency measures deliver genuine improvements requires robust evidence, effective monitoring and a commitment to evaluating whether expected benefits are realised in practice. Parliament should therefore expect clear evidence explaining why particular approaches have been chosen, what alternatives have been considered, how potential impacts on different people and communities have been assessed, and how outcomes will be monitored and used to inform future decisions. This reflects the SHRC's own monitoring work. For example, the SHRC's Tick Tock report found that understanding whether resources had been allocated was not sufficient. It highlighted that, despite funding being allocated through the Community Living Change Fund, much of it appeared to remain unspent and there was insufficient publicly available information to understand why this was the case. It also lacked proof that the spent funding actually improved outcomes for rights-holders.

When scrutinising efficiency proposals, Parliament should ask:

- Will this proposal maintain or improve the availability, accessibility, acceptability and quality of services?
- What evidence demonstrates that outcomes will be maintained or improved?
- Have alternative approaches been considered?
- How does this proposal contribute to the progressive realisation of human rights while making the best possible use of available resources?
- Who is likely to benefit from the proposal, and who is most likely to be affected?
- How will impacts be monitored, evaluated and reported over time?

Workforce reform through a human rights based approach

Response to Questions 5-8

This submission does not comment on whether the proposed reduction in the size of the public sector workforce is achievable. Instead, our focus is on the information Parliament needs to scrutinise how workforce reform may affect public service delivery.

Meaningful parliamentary scrutiny requires clarity about what is meant by "frontline services". Definitions based solely on organisational structures or job titles are unlikely to capture the contribution different roles make to people's ability to access public services and realise their rights. This is particularly important where workforce changes may affect people's ability to access essential services. Parliament should be able to assess whether reforms represent the best possible use of available resources while supporting the progressive realisation of human rights.

Rather than relying solely on organisational definitions, Parliament should consider how different functions contribute to the AAAQ of public services. This provides a more meaningful basis for assessing whether workforce reform is likely to affect people's ability to realise their rights. Cutting administrative or support staff can quietly degrade service delivery, which often disproportionately harms marginalised groups and pushes families deeper into poverty.

Where workforce reductions are proposed, Parliament should understand how decisions have been reached, what alternatives have been considered, and what evidence demonstrates that public services will remain available, accessible, acceptable and of good quality. For example, the SHRC's Highlands and Islands Spotlight Report illustrates how workforce capacity, service design and geography can combine to affect people's ability to access essential services. It demonstrates that decisions about workforce reform cannot be assessed solely in terms of staffing levels or organisational structures.

Workforce reform should also be considered alongside wider public service reform. A HRBA also enables Parliament to consider how workforce reform has been developed as well as what it seeks to achieve. This includes asking whether staff, people affected by the proposed reforms and communities have had meaningful opportunities to participate in the design of reforms, whether decision-making processes are transparent and accountable, and whether proposed changes are likely to have disproportionate impacts on particular groups. These considerations are reflected in the PANEL principles (Participation, Accountability, Non-discrimination, Empowerment and Legality).

Parliament should also expect clear evidence explaining:

- How workforce reform is intended to improve public service delivery, rather than simply reduce staffing levels.
- How proposed reforms have been assessed for potential discriminatory impacts on protected groups.
- What mitigation measures will protect service quality and how outcomes will be monitored over time.

Strengthening public service reform through a Human Rights Based Approach

Response to Questions 9, 10 and 13

Financial sustainability is an important objective of public service reform, but it should not be the only measure of success. Reform should also improve outcomes for people, reduce inequalities and ensure services remain viable for the future. Ultimately, decision-makers should judge reform by whether it advances the progressive realisation of human rights and improves everyday lives. This is a central focus of the SHRC's Poverty Spotlight. The fundamental purpose of reform must be to alleviate poverty by addressing systemic human rights failures.

The Public Service Reform Strategy identifies simplification as a key enabler of reform. Streamlining services can improve the experience of public services. It makes them easier to access and navigate while reducing administrative burdens. Parliament should be able to understand the evidence that these changes will actually improve outcomes. Decision-makers must show how they will measure benefits, and how essential safeguards will be maintained. Committees should not assume that reducing complexity automatically improves outcomes. Simplification must not reduce transparency, weaken accountability or remove safeguards that protect rights. Reform should streamline systems without compromising opportunities for participation, scrutiny and redress.

A human rights based approach supports more effective budget-setting for reform by strengthening the links between investment, intended outcomes and evaluation. Parliament should understand what resources public authorities invest. Elected members need to know why decision-makers chose specific approaches. The government must show what alternatives they considered, the evidence supporting those decisions, the outcomes reforms will achieve and how they will measure success. This also requires stronger connections between public service reform, the Programme for Government, the budget and the National Performance Framework.

The SHRC strongly welcomes the Scottish Government's announcement on its plan to change how it develops its Programme for Government. Under the new annual cycle starting in spring 2027, the government will publish its annual Delivery Programme for Government 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.

Read alongside our forthcoming Poverty Spotlight briefing, this integrated approach provides Parliament with a clearer basis for assessing how public service reform contributes to tackling the structural causes of poverty and inequality. These connections ensure that the budget acts as a direct tool for public service improvement.

Meaningful parliamentary scrutiny depends on measuring outcomes that reflect lived experience. A human rights based approach encourages Parliament to consider evidence across structure, process and outcome indicators. Considering all three together provides a complete understanding of whether reform is succeeding:

- Structure indicators assess whether the necessary legal frameworks, policies and resources are in place;
- Process indicators examine how public bodies implement reforms;
- Outcome indicators demonstrate whether lives are improving. This enables Parliament to assess whether the government has delivered reform programmes and whether they are improving lives in practice.

Committees should assess reform by its human impact, not just the savings it generates. Reforms must improve outcomes, reduce inequalities, make the best possible use of available resources, and strengthen long-term sustainability. Ultimately, the test of successful reform is whether it supports the progressive realisation of human rights and improves everyday lives.

Strengthening preventative spending through a human rights based approach

Response to Questions 11-14

The increasing emphasis on prevention within the Public Service Reform Strategy provides an important opportunity to strengthen parliamentary scrutiny. This strategy includes the new Prevention Toolkit and Preventative Budgeting Tool. It provides an opportunity to target public resources towards preventing rights violations before they occur. This approach supports better long-term outcomes for communities. Public spending must proactively target the root causes of complex and cross-cutting issues such as poverty to prevent systemic rights failures.

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 about what is being funded, the outcomes investment must achieve, and whether those outcomes are being realised over time. It requires measuring not simply what ministers spend or deliver, but whether people's lives are improving as a result. Ministers must demonstrate how they will use evaluation findings to guide future funding choices.

Using a human rights based approach complements these developments by encouraging Parliament to consider not only whether expenditure is preventative, but whose outcomes improve. Scrutiny must test whether investment reaches those experiencing the greatest disadvantage, and whether it contributes to reducing inequalities over time. This requires stronger links between preventative budgeting, the National Performance Framework and the budget. These links allow Parliament to assess if spending delivers progressive realisation.

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 that the state targets investment where it is most likely to improve lives, reduce future demand and make effective use of public resources. This reflects the SHRC's wider monitoring work. Our evidence shows that lasting improvement requires public authorities to dismantle the structural causes of disadvantage.

Committees must measure progress by the human impact of preventative investment, not just the percentage of the budget classified as preventative.

Parliament must understand whether the indicators used provide meaningful evidence. These indicators must show that preventative investment addresses the underlying causes of disadvantage.

The same principle should apply to the Invest to Save Fund. Assessment should extend beyond financial savings. Evaluations must test whether projects improve outcomes, deliver sustainable change, and generate shared learning. Parliament must understand how the government evaluates, scales and embeds successful approaches within future public service delivery. This ensures investment supports long-term reform rather than isolated projects.

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?
- How will success be measured, and do the indicators demonstrate improvements?
- How will learning be used to inform future investment decisions?

Conclusion

Public service reform will inevitably involve difficult choices about how public resources are used. Using a human rights based approach does not determine what those choices should be. Rather, it strengthens decision-making and parliamentary scrutiny by focusing attention on transparency, evidence, accountability and outcomes. This allows Parliament to assess whether reform proposals are likely to improve people's lives and support the progressive realisation of human rights. The SHRC is clear in our Spotlight focus on poverty that the State should use public sector reform as a key opportunity to alleviate poverty by addressing systemic human rights failures.

Throughout this submission, we highlight practical ways Parliament can apply a human rights based approach. In practice, Parliament needs sufficient information to understand:

- what alternatives decision-makers considered;
- how proposed reforms improve outcomes;
- who benefits from, and who suffers adverse effects from reforms;
- whether public services remain available, accessible, acceptable and of good quality;

- how authorities will monitor, evaluate and report progress.

The practical approaches form part of the SHRC's wider work to support MSPs and parliamentary committees. They underpin the development of our forthcoming Human Rights Budget Scrutiny Toolkit for MSPs. To support this, the SHRC is preparing exclusive, interactive briefing sessions for MSPs and parliamentary staff on the Toolkit and the approaches outlined in this submission. 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 allocates public resources, and how agencies design and deliver services, are fundamental to meeting these obligations. Applying a human rights based approach to public service reform is not an additional consideration alongside good public administration. It is an essential part of it. It provides Parliament with a practical means of scrutinising whether Scotland makes the best use of available resources to improve people's lives, reduce inequalities and progressively realise human rights.

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

Tool 1: 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 five 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?
- Adaptability: Can the service change to meet community needs?

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 - 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 2: 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 - 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.