

# Scotland's Open Budget Survey 2023 Annex: Questionnaire Responses for Scotland for budget year 2021/22

May 2024

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The Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006 and formed in 2008. The Commission is the National Human Rights Institution for Scotland and is independent of the Scottish Government and Parliament in the exercise of its functions. The Commission has a general duty to promote human rights and a series of specific powers to protect human rights for everyone in Scotland.

This report has been developed by the Scottish Human Rights Commission, with support from the Health and Social Care Alliance Scotland (the ALLIANCE) and a range of academic partners, as part of a Human Rights Budget Work project.

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## The Survey

The Tables in this Annex Document contain the answers to the 228 Open Budget Survey questions. Each section includes a note of the equivalent score from the 2021/2022 budget and an explanatory comparative note where relevant. The questionnaire methodology can be found in the [International Budget Partnership's Guide to the Open Budget Questionnaire](#).

According to the OBS methodology, the majority of survey questions require a response to be chosen from five responses. “Responses “a” or “b” describe best or good practice; with “a” indicating that the standard is fully met or exceeded, and “b” indicating the basic elements of the standard have been met or largely met. Response “c” corresponds to minimal efforts to attain the relevant standard, while “d” indicates that the standard is not met at all. An “e” response indicates that the standard is not applicable, for example, when an OECD country is asked about the foreign aid it receives. Certain questions, however, have only three possible responses: “a” (standard met), “b” (standard not met), or “c” (not applicable).

Once completed, the questionnaire responses are quantified. For the questions with five response options: an “a” receives a numeric score of 100, a “b” receives 67, “c” receives 33, and “d” receives 0. Questions receiving an “e” are not included in the country’s aggregated scores. For the questions with three response options: “a” receives 100, “b” receives 0, and “c” responses are not included in the aggregated score.”<sup>1</sup>

The Research Process Data was collected in Scotland between December 2022 and March 2023. This assessment for Scotland only covers those events, activities, or developments that should have occurred up to 31 December 2022; anything occurring thereafter are not accounted for in the 2023 survey results.

In accordance with the OBS methodology “all responses to the OBS questions are supported by evidence. This includes citations from budget documents; the country’s laws; or interviews with government officials, legislators, or experts on the country’s budget process”.<sup>2</sup>

# Transparency in the Budget Process

## Pre-Budget Statement

### Public Availability information: PBS

**Question PBS-1.** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question PBS-2.** When is the PBS made available to the public?

Answer: D. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

There does not appear to be a pre-budget statement.

The question was asked if the Scottish Government's Medium-Term Financial Strategy could be considered a pre-budget statement but given that it was published on the same day as the EBP (28/01/21) it couldn't have been used to encourage debate on the budget in advance of the EBP like a PBS should.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question PBS-3a.** If the PBS is published, what is the date of publication of the PBS?

Answer: n/a

**Question PBS-3b.** In the box below, please explain how you determined the date of publication of the PBS.

Answer: n/a

**Question PBS-4.** If the PBS is published, what is the URL or weblink of the PBS?

Answer: n/a

**Question PBS-5.** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Answer: n/a

**Question PBS-6a.** If the PBS is not publicly available, is it still produced

Answer: D. Not produced at all.

There was no clear indication that it was created for internal purposes only. If evidence of this can be provided the score could change. No subsequent evidence provided.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question PBS-6b.** If you selected option “c” or “d” in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

Answer: n/a

**Question PBS-7.** If the PBS is produced, please write the full title of the PBS.

Answer: n/a

**Question PBS-8.** Is there a “citizens version” of the PBS?

Answer: b. No.

There does not appear to be any PBS or PBS citizen version.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

### **Comprehensiveness of Pre-Budget Statement (Questions 54-58)**

**Question 54.** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

Answer: D. No.

There is no pre-budget statement

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 55.** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

Answer: D. No.

There is no pre-budget statement

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 56.** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

Answer: D. No.

There is no pre-budget statement

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 57.** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

Answer: D. No.

There is no pre-budget statement

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 58.** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

Answer: C. No.

There is no pre-budget statement

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0



## Executive's Budget Proposal (EBP)

### Public Availability information: EBP

**Question EBP-1a.** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question EBP-1b.** When is the EBP submitted to the legislature for consideration?

Answer: 28/01/2021

Scottish Budget: 2021-22

Gov.scot website that states it was specifically published on the 28th.

Budget (Scotland) (No.5) Bill dated 28<sup>th</sup> January 2021

**Question EBP-2.** When is the EBP made available to the public?

Answer: B. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

The draft budget was published on the 28<sup>th</sup> of January 2021. The budget was approved on the 9<sup>th</sup> of March 2021 and gained Royal assent on the 29<sup>th</sup> March 2021. The budget year began on the 1<sup>st</sup> of April 2021. See the Budget (Scotland) act 2021.

<https://www.legislation.gov.uk/asp/2021/8/introduction>

The 2017/2018 draft budget was published in December 2016, before the budget was passed on February 23<sup>rd</sup> 2017 and more than three months prior to the start of the budget year. The 2021/2022 draft budget was published 64 days prior to the start of the budget year so just under three months prior to the start of the budget meaning the Scottish budget could not get full marks for this question.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	33

**Question EBP-3a.** If the EBP is published, what is the date of publication of the EBP?

Answer: 28/01/2021

See notes for EBP-1b

**Question EBP-3b.** In the box below, please explain how you determined the date of publication of the EBP.

Answer: The Scottish Budget: 2021-22 states it was published in January 2021 and the gov.scot website specifies it was the 28<sup>th</sup>. The budget bill document is also dated January 28<sup>th</sup> 2021.

See notes for EBP-1b

**Question EBP-4.** If the EBP is published, what is the URL or weblink of the EBP?

Answer:

<https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/01/scottish-budget-2021-22/documents/scottish-budget-2021-22/scottish-budget-2021-22/govscot%3Adocument/scottish-budget-2021-22.pdf>

**Question EBP-5.** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Answer: A. Yes, all of the numerical data are available in a machine readable format

[Budget 2021-22 Tables](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question EBP-6a.** If the EBP is not publicly available, is it still produced?

Answer: E. Not applicable (the document is publicly available)

**Question EBP-6b.** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

Answer: n/a

**Question EBP-7.** If the EBP is produced, please write the full title of the EBP.

Answer: Scottish Budget 2021-22

**Question EBP-8.** Is there a “citizens version” of the EBP?

Answer: B. No

There was a citizen version published but not until March 24<sup>th</sup> 2021 after the Budget act was passed. See EB-8 for more information.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

### **Comprehensiveness of Executive’s Budget Proposal**

**Question 1.** Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

Answer: A. Yes, administrative units accounting for all expenditures are presented.

See Scottish Budget 2021-22: Annex A, Table A.05: Total Proposed Budget for 2021-22

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 2.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

Answer: A. Yes, expenditures are presented by functional classification.

See Scottish Budget 2021-22: Level 3 tables in each section of the budget present expenditures for the budget year by functional classification.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 3.** If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

Answer: A. Yes, the functional classification is compatible with international standards.

See Scottish Budget 2021-22: Level 3 tables

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 4.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

Answer: A. Yes, expenditures are presented by economic classification.

See Scottish Budget 2021-22: Table titled: Scottish Government Budget Control Limits 2019-20 to 2021-22

And Annex A which explains the meaning of the spending limits.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 5.** If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

Answer: A. Yes, the economic classification is compatible with international standards.

See Scottish Budget 2021-22: Annex A

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 6.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

Answer: A. Yes, programs accounting for all expenditures are presented.

See Scottish Budget 2021-22: Level 3 tables in each section of the budget

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 7.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two- years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: D. No, multi-year expenditure estimates are not presented by any expenditure classification.

In the Scottish Budget 2021-22 document although there was tax estimates for 2023 there was no specific expenditure estimates

Although the Scotland's Fiscal Outlook document does provide some comments on future expenditure it does not outline future estimates. The more detailed estimates relate to tax revenue and matters relating to borrowing.

The 2017/2018 Draft Budget featured departmental expenditure limits until 2019/2020. The 2021-22 draft budget does not include similar estimates.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	0	33

**Question 7b.** Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal.

- Administrative classification
- Economic classification
- Functional classification
- None of the above

In the Scottish Budget 2021-22 document although there was tax estimates for 2023 there was no specific expenditure estimates

**Question 8.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two- years beyond the budget year) by program?

Answer D. No, multi-year estimates for programs are not presented.

In the Scottish Budget 2021-22 document although there was tax estimates for 2023 there was no specific expenditure estimates.

Although the [Scotland's Fiscal Outlook document](#) does provide some expenditure estimates it doesn't account for all programs.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	33

**Question 9.** Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

Answer: A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

See Scottish Budget 2021-22: Chapter 2: Tax

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 10.** Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

Answer: A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Level 4 table – link to the Level 4 data was no longer available, having been removed from the Scottish Parliament Website. SP provided access to the information noting Scottish Government should make this data available going forward.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	100	100

**Question 11.** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

Answer: A. Yes, multi-year estimates of revenue are presented by category.

See Scottish Budget 2021-22: In Chapter 2 on Tax they provide multiyear estimates up to 2025/2026

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 12.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

Answer: B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

See Scottish Budget 2021-22: Throughout Chapter 2: Tax there is multiyear estimates but didn't see any for non-tax revenue.

The Fiscal Outlook Document doesn't appear to cover multiyear estimates for non-tax revenue either.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	67	100

**Question 13.** Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

Answer: A. Yes, all three estimates related to government borrowing and debt are presented.

See Scottish Budget 2021-22: Annex A Table A.02: Scottish Government Budget Control Limits 2019-20 to 2021-22

Table 6.03: Other Finance Spending Plans (Level 3)



See the [Scotland's Economic and Fiscal Forecasts January 2021 page 38](#) for comments on the total debt.

The 2017/2018 budget mostly provided information on how much new borrowing would happen but less on the other key factors relating to debt.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	100	100

**Question 13b.** Based on the response to Question 13, check the box(es) to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

- The amount of net new borrowing required during the budget year
- The central government's total debt burden at the end of the budget year
- The interest payments on outstanding debt for the budget year
- None of the above

See Scottish Budget 2021-22: Annex A Table A.02: Scottish Government Budget Control Limits 2019-20 to 2021-22

Table 6.03: Other Finance Spending Plans (Level 3)

See the [Scotland's Economic and Fiscal Forecasts January 2021 page 38](#) for comments on the total debt.

**Question 14.** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?

Answer: B. Yes, the core information is presented for the composition of the total debt outstanding.

See The Fiscal Outlook Document: TABLE C20: CAPITAL BORROWING AND REPAYMENT SCHEDULE

No information on total debt could be found in the 2017/2018 draft budget.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	100

**Question 14b.** Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal.

- Interest rates on the debt
- Maturity profile of the debt
- Whether the debt is domestic or external
- Information beyond the core elements: \_\_\_\_\_
- None of the above

**Question 15.** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?

Answer: C. Yes, information is presented, but it excludes some core elements.

See Scottish Budget 2021-22: Chapter 1 introduction

See the [Scotland's Economic and Fiscal Forecasts January 2021](#)

The [2017/2018 Devolved Taxes Forecast Methodology document](#) featured some information relating to macroeconomic factors particularly inflation and interest rates not featured in the 2021/2022 draft budget. Always including a Forecast Methodology Document with

the key budget documents would be beneficial as it is a clear example of good practice.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	33	100

**Question 15b.** Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive’s Budget Proposal.

- Nominal GDP level
- Inflation rate
- Real GDP growth
- Interest rates
- Information beyond the core elements: COVID-19 emergency funding and impacts
- None of the above

See Scottish Budget 2021-22: Chapter 1 introduction

See the [Scotland’s Economic and Fiscal Forecasts January 2021](#)

**Question 16.** Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

Answer: C. Yes, information is presented, but it excludes some core elements

See The Scottish Governments Medium Term Fiscal Strategy which states: “However, as a form of sensitivity analysis the results are tested using both a Multivariate Log-Normal and a Multivariate Normal Distribution and the choice of distribution does not radically alter the results.”

The provides details on the sensitivity analysis. This seems to meet the core elements but doesn't add anything else. Once again the inclusion of the forecast methodology document would have been useful.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	33	100

**Question 17.** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

Answer: A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

See Scottish Budget 2021-22: Chapter 1 and all the Level 3 tables

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 18.** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

Answer: A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

See Scottish Budget 2021-22: Chapter 1 and all the Level 3 tables

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 19.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

The level 3 tables in the 2021/2022 budget provides the ideal amount of detail.

See Scottish Budget 2021-22: Level 3 tables

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	100	67

**Question 20.** Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

Answer: A. Yes, programmes accounting for all expenditures are presented for BY-1.

See Scottish Budget 2021-22: Level 3 tables

The 2021/2022 budget had more detail interns of expenditure for individual programs.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	33

**Question 21.** In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

Answer: A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

See Scottish Budget 2021-22: Level 3 tables

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 22.** Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

See Scottish Budget 2021-22: Level 3 tables

The level 3 tables in the 2021/2022 budget provides the ideal amount of detail.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	100	33

**Question 22b.** Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal.

- Administrative classification
- Economic classification
- Functional classification
- None of the above

See Scottish Budget 2021-22:

Level 3 tables

**Question 23.** Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

Answer: A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Level 4 tables provided by Scottish Parliament

The level 3 tables in the 2021/2022 budget provides a good amount of detail.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	0

**Question 24.** In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

Answer: A. Two years prior to the budget year (BY-2).

See Scottish Budget 2021-22: Level 3 tables provide Ask: is the expenditure relating to two years prior in the Level 3 tables actual outcomes or the expenditures set for those years? This is important because without the actual outcomes for the previous years it cannot be understood how realistic the expenditure for 2021/2022 is.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 25.** Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

Answer: A. Yes, revenue estimates for BY-1 are presented by category.

See Scottish Budget 2021-22: Scottish Government Budget Control Limits 2019-20 to 2021-22

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 26.** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

Answer: B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

See Scottish Budget 2021-22:

Throughout Chapter 2: Tax there is multiyear estimates but didn't see any for non-tax revenue.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	67	100

**Question 27.** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

Answer: B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

The Scottish Budget 2021-22 states that: "The prior year comparators throughout this document reflect the position as set out in the original authorised parliamentary approved Budget for that year. The funding position shown is consistent with that original Budget allocation. The Budget position changes throughout the year and subsequent budget revisions are available from the Scottish Government website. The Block Grant figures shown here represent core funding allocation calculated in accordance with the Barnett formula. "



This suggests they have the outrun for the year prior but in the Scottish Fiscal Outlook document it states that:

“As the devolution of tax powers is a relatively recent concept and Income Tax outturn data is only available with a significant lag, data on Scotland’s historic Income Tax performance is limited and so far only covers 2017-18 and 2018-19.”

In 2017/2018 budget did not include the same comment about revisions. Although that could have been a lack of transparency. If the estimates have not been updated it’s better to be clear about that.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	0	100

**Question 28.** Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

Answer: A. Yes, revenue estimates for BY-2 and prior years are presented by category.

See Scottish Budget 2021-22:

Scottish Government Budget Control Limits 2019-20 to 2021-22

The 2017/2018 budget only provides data on one year prior to the budget year.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 29.** Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

Answer: B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

See Scottish Budget 2021-22:

Throughout Chapter 2: Tax there is multiyear estimates but didn't see any for non-tax revenue.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	67	100

**Question 30.** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

Two years prior to the budget year (BY-2).

See the Scotland's Fiscal Outlook document: TABLE C1: FORECASTS OF TAX REVENUES AND BLOCK GRANT ADJUSTMENTS

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	0	100

**Question 31.** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

Answer: B. Yes, the core information is presented for government debt.

See Scottish Budget 2021-22: Table A.02: Scottish Government Budget Control Limits 2019-20 to 2021-22

See The Fiscal Outlook Document:

TABLE C20: CAPITAL BORROWING AND REPAYMENT SCHEDULE

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	67	100

**Question 32.** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

Answer: A. Two years prior to the budget year (BY-2).

See The Fiscal Outlook Document: TABLE C20: CAPITAL BORROWING AND REPAYMENT SCHEDULE

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 33.** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

Answer: A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

See Scottish Budget 2021-22: Scottish Government Budget Control Limits 2019-20 to 2021-22 particularly the COVID-19 pandemic funds

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	100	100

**Question 34.** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra- budgetary) on a consolidated basis for at least the budget year?

Answer: A. Yes, central government finances are presented on a consolidated basis.

See Scottish Budget 2021-22: Table A.01: Allocations of COVID-19 funding

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 35.** Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

Answer: A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Level 4 table – provided by Scottish Parliament.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 36.** Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

Answer: A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

See the [Equality and Fairer Scotland Budget Statement 2021-22 and accompanying documents](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 36b.** Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive’s Budget Proposal:

- Policy impacts based on income
- Policy impacts based on gender

- Policy impacts based on age
- Policy impacts based on climate
- Distribution of health expenditures by geographic region
- Distribution of education expenditures by geographic region
- Other displays of expenditures:

Disability

Gender Reassignment

Pregnancy and Maternity

Race

Religion and belief

Sexual Orientation

- None of the above

See the [Equality and Fairer Scotland Budget Statement 2021-22 and accompanying documents](#)

**Question 37.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

Answer: B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

See Scottish Budget 2021-22: As far as I can tell Level 2 tables cover this but there isn't from what I can see a narrative discussion.

More narrative discussion is needed in the 2021/2022 budget.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	67

**Question 38.** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

Answer: A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

See Scottish Budget 2021-22 where information on quasi-fiscal activity can be found throughout.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question 39.** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

Answer: D. No, information related to financial assets is not presented.

No information on financial assets appeared in the draft budget or any of its supporting documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	33

**Question 40.** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

Answer: D. No, information related to nonfinancial assets is not presented.

No information on nonfinancial assets appeared in the draft budget or any of its supporting documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 41.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

Answer: D. No, estimates of expenditure arrears are not presented.

No information on expenditure arrears appeared in the draft budget or any of its supporting documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	N/A

**Question 42.** Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

Answer: D. No, information related to contingent liabilities is not presented

No information relating to contingent liabilities was presented as far

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question 43.** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

Answer: C. Yes, information is presented, but it excludes some core elements.

See The Fiscal Outlook Document: The projections don't cover 10 years which is one of the core elements.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	33	0

**Question 44.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

Answer: E. Not applicable/other (please comment).

U.K. does not receive foreign aid

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	N/A

**Question 45.** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

Answer: C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

See Scottish Budget 2021-22: Throughout there is some comment on tax expenditure but little in the way of specific figures.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	33	33

**Question 46.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

Answer: C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

See Scottish Budget 2021-22: Throughout the document there is mention of revenue going to specific sources in the year but there is not a clear link between the sources of revenue and exactly how they will be spent.



2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	100

**Question 47.** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

Answer: A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

See Scottish Budget 2021-22: From chapters 4 to 15 each one focuses on a specific policy area and outlines how the proposed budget would meet policy goals.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 48.** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

Answer: A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

See Scottish Budget 2021-22:

From chapters 4 to 15 each one focuses on a specific policy area and outlines how the proposed budget would meet policy goals.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 49.** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

Answer: C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

See Scottish Budget 2021-22: Although there is tax forecasts as far as 2026 and some mention of goals after 2022 there is little narrative surrounding policy goals and expenditures beyond 2022.

There was a lack of nonfinancial dissuasion in the 2017/2018 draft budget documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	0

**Question 50.** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

Answer: B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

See the Equality and Fairer Scotland Budget Statement 2021-22 where comments are made on the national outcomes. Although this isn't broken down in terms of programs. To get full marks restructuring the Equality and Fairer Scotland document so it more directly corresponds with specific programs could be beneficial.

There was a lack of nonfinancial dissuasion in the 2017/2018 draft budget documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	0

**Question 51.** Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

Answer: B. Yes, performance targets are assigned to most nonfinancial data on results.

See the Equality and Fairer Scotland Budget Statement 2021-22 where comments are made on approaches to evaluations.

There was a lack of nonfinancial discussion in the 2017/2018 draft budget documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	0	0

**Question 52.** Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

Answer: A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

Scotland Budget Statement 2021-22 particularly page 57.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 53.** Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

Answer: C. Yes, a timetable is released, but it lacks important details.

There is a very rough estimate of the Scottish Budget timeline but it is not always stuck to and is not clearly linked to in the 2021/22 Budget documents.

On the current parliament website there is some information about the stages, but I have been unable to find out if something similar was available for the 2021/2022 Budget.

There was a lack of information about key dates for the 2017/2018 budget.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	67

## Enacted Budget (EB)

### Public Availability information: EB

**Question EB-1a.** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question EB-1b.** When was the EB approved (enacted) by the legislature?

Answer: 09/03/2021

See Budget (Scotland) Act 2021 which states it was passed on the 9<sup>th</sup> of March 2021 although did not receive Royal Assent until the 29<sup>th</sup> of March 2021.

**Question EB-2.** When is the EB made available to the public?

Answer: B. Between two weeks and six weeks after the budget has been enacted

The budget act was published on the 30<sup>th</sup> of March 2021 after receiving Royal Assent.

The budget process was slightly earlier in 2017/2018.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	100

**Question EB-3a.** If the EB is published, what is the date of publication of the EB?

Answer: 30/03/2021

**Question EB-3b.** In the box below, please explain how you determined the date of publication of the EB.

Answer: It was indicated on the legislation.gov.uk website.

**Question EB-4.** If the EB is published, what is the URL or weblink of the EB?

Answer: <https://www.legislation.gov.uk/asp/2021/8>

**Question EB-5.** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Answer: D. Not applicable

The numerical data regarding the budget is in the EBP rather than the EB.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	67

**Question EB-6a.** If the EB is not publicly available, is it still produced?

Answer: E. Not applicable (the document is publicly available)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	N/A

**Question EB-6b.** If you selected option “c” or “d” in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	N/A

**Question EB-7.** If the EB is produced, please write the full title of the EB.

Answer: Budget (Scotland) Act 2021

**Question EB-8.** Is there a “citizens version” of the EB?

Answer: A. Yes

Your Scotland, Your Finances: 2021-22 Scottish Budget

There was no citizens budget in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	0	0

## Comprehensiveness of Enacted Budget

**Question 59.** Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

See The Budget Scotland Act 2021, Schedule 1

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 59b.** Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget.

- Administrative classification
- Economic classification
- Functional classification
- None of the above

**Question 60.** Does the Enacted Budget present expenditure estimates for individual programs?

Answer: A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

The Budget Act document for 2021 lists where expenditure is being allocated and rough functions for the money but does not specially state individual programs.



However additional information was provided in the Scottish budget 2021 to 2022: amendments after introduction of the Budget (Scotland) (No.5) Bill

The 2017/2018 budget bill included a supporting document with this information.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 61.** Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

Answer: A. Yes, the Enacted Budget presents revenue estimates by category.

See Level 4 tables - provided by Scottish Parliament.

The 2017/2018 budget bill included a supporting document with this information that was missing for the 2021/2022 budget.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 62.** Does the Enacted Budget present individual sources of revenue?

Answer: Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

In the amendments after introduction of the Budget (Scotland) (No.5) Bill Table A.02 to A.04 has this information

The 2017/2018 budget bill included a supporting document with this information.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 63.** Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

Answer: C. Yes, one of the three estimates related to government borrowing and debt are presented.

Level 4 table - provided by Scottish Parliament.

In 2017/2018 this was not applicable due to Scotland having less borrowing powers.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	33	0

## Citizens Budget (CB)

### Public Availability information: CB

**Question CB-1.** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question CB-2a.** For the fiscal year indicated in CB-1, what is the public availability status of the CB?

Answer: A. document is produced and made available to the public online.

The citizen budget was produced for the enacted budget and published the same month as the enacted budget so well within the time limits set in the methodology.

In 2017/2018 there was a summary document similar to a citizens budget but not considered one due to not being aimed at the general public.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	0

**Question CB-2b.** If you selected option “c” or “d” in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

Answer : N/A

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	0

**Question CB-3a.** If the CB is published, what is the date of publication of the CB?

Answer: 24/03/2021

**Question CB-3b.** In the box below, please explain how you determined the date of publication of the CB.

Answer: It was the date it was added to the gov.scot website.

**Question CB-4.** If the CB is published, what is the URL or weblink of the CB?

Answer:  
<https://www.gov.scot/binaries/content/documents/govscot/publications/transparency-data/2021/03/scotland-finances-2021-22-scottish-budget/documents/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22/govscot%3Adocument/scotland-finances-2021-22-scottish-budget-key-facts-figures-2021-22.pdf>

**Question CB-5.** If the CB is produced, please write the full title of the CB.

Answer: Your Scotland, Your Finances: 2021-22 Scottish Budget  
 Key facts and figures for 2021-22

**Question CB-6.** If the CB is produced, please indicate which budget document it corresponds to.

Answer: Enacted budget

## Comprehensiveness of Citizens Budget

**Question 64.** What information is provided in the Citizens Budget?

Answer: C. The Citizens Budget provides information, but it excludes some core elements.

The Your Scotland, Your Finances citizen budget features most of the core information but fails to highlight contact information for citizen follow-up. This is likely due to it being published closer to the enacted budget. This means that the purpose of this citizen's budget seems to inform citizens rather than to enable their participation in the budget process.

There was no citizens budget in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	0	0

**Question 65.** How is the Citizens Budget disseminated to the public?

Answer: C Citizens Budget is disseminated only by using one means of dissemination.

There was only evidence of it being shared online via the website. It was thought it was also shared on Twitter but no evidence could be provided to show this.

There was no citizens budget in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	0	0

**Question 66.** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

Answer: D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

There is no mention of mechanisms to identify public needs for information in the citizens budget.

There was no citizens budget in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 67.** Are "citizens" versions of budget documents published throughout the budget process?

Answer: C. A citizens version of budget documents is published for at least one stage of the budget process.

There is only a citizen budget at the enacted budget stage.

There was no citizens budget in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	0

## In-Year Reports (IYR)

### Public Availability information: IYR

**Question IYRs-1.** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question IYRs-2.** When are the IYRs made available to the public?

Answer: D. The IYRs are not released to the public, or are released more than three months after the period covered.

There is nothing that could constitute a IYR published on the scot.gov website or Scottish Parliament website.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	100

**Question IYRs-3a.** If the IYRs are published, what are the dates of publication of the IYRs?

Answer: N/A

**Question IYRs-3b.** In the box below, please explain how you determined the date of publication of the IYRs.

Answer: N/A

**Question IYRs-4.** If the IYRs are published, what is the URL or weblink of the IYRs?

Answer: N/A

**Question IYRs-5.** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Answer: N/A

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question IYRs-6a.** If the IYRs are not publicly available, are they still produced?

IYRs-6b. If you selected option “c” or “d” in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

Answer: C. produced for internal use only

A monthly internal document is produced called the corporate board report. This is an internal report outlining the current financial position alongside risks, uncertainties and other information which helps the corporate board in its management of the wider SG finances. It's purely an internal document for internal management purposes which is not made publicly available. It focuses on the wider financial position rather than just any changes to the formal budgets.

**Question IYRs-7.** If the IYRs are produced, please write the full title of the IYRs.

Answer: Internal corporate board report

**Question IYRs-8.** Is there a “citizens version” of the IYRs?

Answer: A. No

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0



### Comprehensiveness of In-Year Reports

**Question 68.** Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	67

**Question 68b.** Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

- Administrative classification
- Economic classification
- Functional classification
- None of the above

**Question 69.** Do the In-Year Reports present actual expenditures for individual programs?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	67

**Question 70.** Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

Answer: C. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 71.** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 72.** Do In-Year Reports present the individual sources of revenue for actual revenues collected?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 73.** Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

Answer: C. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 74.** Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 75.** Do In-Year Reports present information related to the composition of the total actual debt outstanding?

Answer: E. Not applicable/other (please comment).

There are no In-Year Reports

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

## Mid-Year Review (MYR)

### Public Availability information: MYR

**Question MYR-1.** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question MYR-2.** When is the MYR made available to the public?

Answer: A. Six weeks or less after the midpoint

See the Fiscal framework outturn report: 2021 which was published on 30/09/2021

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	67

**Question MYR-3a.** If the MYR is published, what is the date of publication of the MYR?

Answer: 30/09/2021

**Question MYR-3b.** In the box below, please explain how you determined the date of publication of the MYR.

Answer: It was the date it was added to the gov.scot website.

**Question MYR-4.** If the MYR is published, what is the URL or weblink of the MYR?

<https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2021/09/fiscal-framework-outturn-report-2021/documents/fiscal-framework-outturn-report-2021/fiscal->

[framework-outturn-report-2021/govscot%3Adocument/fiscal-framework-outturn-report-2021.pdf](https://www.gov.scot/document/fiscal-framework-outturn-report-2021.pdf)

**Question MYR-5.** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Answer: C. No

There was no machine readable format provided in the supporting document section on the gov.scot website like there was for other documents.

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question MYR-6a.** If the MYR is not publicly available, is it still produced?

Answer: n/a

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	N/A	N/A

**Question MYR-6b.** If you selected option “c” or “d” in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

Answer: n/a

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	N/A

**Question MYR-7.** If the MYR is produced, please write the full title of the MYR.

Answer: Fiscal Framework Outturn Report

**Question MYR-8.** Is there a “citizens version” of the MYR?

Answer: A No

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

## Comprehensiveness of Mid-Year Reports

**Question 76.** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

Answer: B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

See Fiscal Framework Outturn Report 2021: This report indicates some updated forecasts but states that there were little changes made to the 2021-22 forecasts due to not considering any outturn data until the following summer.

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	100

**Question 77.** Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

Answer: C. Yes , expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

See Fiscal Framework Outturn Report 2021: Table 13 -15 on social security: There is only expenditure estimates relating to social security

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	100

**Question 78.** Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

As stated previously there is only updated expenditure relating to social security. In terms of social security there is details on the three expenditure classifications but nothing else.

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	67

**Question 78b.** Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review

- Administrative classification
- Economic classification
- Functional classification
- None of the above

**Question 79.** Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

Answer: D. No, the Mid-Year Review does not present expenditure estimates by program.

No it does not. As mentioned previously the Fiscal Framework Outturn Report 2021 features some updated information on social security expenditure but no details on specific programs.

There was no mid-year review in 2017/2018



2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	33

**Question 80.** Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

Answer: B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

See Fiscal Framework Outturn Report 2021: Section 2

This report indicates some updated forecasts but states that there were little changes made to the 2021-22 forecasts due to not considering any outturn data until the following summer.

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	100

**Question 81.** Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

Answer: A. Yes, the Mid-Year Review presents revenue estimates by category.

See Fiscal Framework Outturn Report 2021: Features information on tax revenue and non-tax revenue such as fines

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 82.** Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

Answer: B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Framework Outturn Report 2021: Section 2-6

This report indicates some updated forecasts but states that there were little changes made to the 2021-22 forecasts due to not considering any outturn data until the following summer.

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	100

**Question 83.** Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

Answer: A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

Framework Outturn Report 2021: Section 9

There was no mid-year review in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

## Year-End Report (YER)

### Public Availability information: YER

**Question YER-1.** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question YER-2.** When is the YER made available to the public?

Answer: B. Nine months or less, but more than six months, after the end of the budget year

Government Expenditure & Revenue Scotland 2021-22: 24th August 2022

Fiscal framework outturn report: 2022: 27<sup>th</sup> September 2022

The Scottish Consolidated Fund Accounts for the year ended 31 March 2022: 1<sup>st</sup> December 2022

&

The Scottish Government Consolidated Accounts for the year ended 31 March 2022 : 01/12/2022

Given the final reports weren't published until December 2022, full points cannot be scored.

The 2017/2018 year-end review was published earlier in the year.

There were multiple YER documents for the 2017/2018 budget as well but the last of them was published on September 27th 2018 which was 6 months or less after the respective budget year so was awarded full points. Given the final document for the 2021/2022 budget wasn't published until the 1st of December 2022 around 8 months after the end of the budget year only 67 points could be awarded.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	100

**Question YER-3a.** If the YER is published, what is the date of publication of the YER?

Answer: Government Expenditure & Revenue Scotland 2021-22:  
24/08/2022

Fiscal framework outturn report: 2022: 27/09/2022

The Scottish Consolidated Fund Accounts for the year ended 31  
March 2022: 01/12/2022

The Scottish Government Consolidated Accounts for the year ended  
31 March 2022 : 01/12/2022

**Question YER-3b.** In the box below, please explain how you determined the date of publication of the YER.

Answer: It was the date the documents were added to the gov.scot website

**Question YER-4.** If the YER is published, what is the URL or weblink of the YER?

Answer: [Government Expenditure & Revenue Scotland 2021-22](#)

[Fiscal framework outturn report: 2022](#)

[The Scottish Consolidated Fund Accounts for the year ended 31 March 2022:](#)

[The Scottish Government Consolidated Accounts for the year ended 31 March 2022](#)

**Question YER-5.** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Answer: B. Yes, some of the numerical data are available in a machine readable format

Only the numerical data from the Government Expenditure & Revenue Scotland (GERS) 2021-22 document is published in a machine readable format.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	67	67

**Question YER-6a.** If the YER is not publicly available, is it still produced?

Answer: E. Not applicable (the document is publicly available)

UK 2023 Score Not applicable

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	N/A

**Question YER-6b.** If you selected option “c” or “d” in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

Answer: N/A

**Question YER-7.** If the YER is produced, please write the full title of the YER.

Fiscal framework outturn report: 2022

Government Expenditure & Revenue Scotland 2021-22

The Scottish Consolidated Fund Accounts for the year ended 31 March 2022

The Scottish Government Consolidated Accounts for the year ended 31 March 2022

**Question YER-8.** Is there a “citizens version” of the YER?

Answer: B. No

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

## Comprehensiveness of Year End Review

**Question 84.** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

Answer: A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

The Scottish Government consolidated accounts document information on Summaries of Resource, Capital and Total Outturn Portfolio Outturn Statements

Provides both estimates and a narrative discussion.

The 2021/2022 report only provides outrun information on social security.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	100	100

**Question 85.** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

Answer: A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

See Government Expenditure and Revenue 2021-22: Section 3

The 2017/2018 report only touched on expenditure by administrative classification.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	100	100

**Question 85b.** Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

- Administrative classification
- Economic classification
- Functional classification
- None of the above

86. Does the Year-End Report present expenditure estimates for individual programs?

Answer: A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

The [Scottish Government consolidated accounts document](#) provides this information from page 111.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	0

**Question 87.** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

Answer: A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

See Fiscal Framework Outturn Report 2022: Sections 2-6

The 2017/2018 year-end report documents only estimated expenditure and collection of revenue is showed by nothing on the enacted levels and the actual outcomes.



2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 88.** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

Answer: A. Yes, the Year-End Report presents revenue estimates by category.

See Fiscal Framework Outturn Report 2022: Sections 2-6

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 89.** Does the Year-End Report present individual sources of revenue?

Answer: A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

See Fiscal Framework Outturn Report 2022: Sections 2-6

&

Government Expenditure and Revenue 2021-22: Sections 1,2 & 4

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 90.** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

Answer: A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

In 2017/2018 different borrowing rules applied so this was not applicable.

See Fiscal Framework Outturn Report 2022: Section 9

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	100	67

**Question 90b.** Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

- The amount of net new borrowing required during the budget year
- The central government's total debt burden at the end of the budget year
- The interest payments on outstanding debt for the budget year
- Interest rates on the debt
- Maturity profile of the debt
- Whether the debt is domestic or external
- None of the above

**Question 91.** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

Answer: A. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

The government Expenditure and Revenue 2021-22 document has information on nominal GDP shifts but no other macroeconomic factors are clearly stated.

In 2017/2018 there was no evidence of this in any of the three budget documents representing the Year- End Report

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	100

**Question 91b.** Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report.

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements: \_\_\_\_\_

None of the above

**Question 92.** Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

Answer: C Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

The majority of the year end documents focuses on financial data. However, the performance discussion at the start of The Scottish Government consolidated accounts document does touch on some of the non-financial outputs. A way to improve this score would be to

state the policy goals set out in the draft budget and explicitly state to what extent each was met.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	33

**Question 93.** Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

Answer: C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

The majority of the year end documents focuses on financial data. However, the performance discussion at the start of The Scottish Government consolidated accounts document does touch on some of the non-financial outputs. A way to improve this score would be to state the policy goals set out in the draft budget and explicitly state to what extent each was met.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	0

**Question 94.** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

Answer: D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

The Tackling Poverty & Inequality section in The Scottish Government consolidated accounts document touches on some policies aiming to benefit the country's most impoverished. However, there is no directly discussion of how the enacted levels and actual outcome relate.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	0

**Question 95.** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

Answer: B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

In the Government Expenditure and Revenue 2021-22 Document there is estimates for the extra COVID-19 budgetary funds but not much in the way of a narrative discussion.

In 2017/2018 there was no evidence of this in any of the three budget documents representing the Year- End Report.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	67

**Question 96.** Is a financial statement included as part of the Year-End Report or released as a separate report?

Answer: A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

The consolidated fund accounts document could be considered a financial statement separate from the other Year-End Report documents.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

## Audit Report (AR)

### Public Availability information: AR

**Question AR-1.** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Answer: 2021-22

**Question AR-2.** When is the AR made available to the public?

Answer: B. 12 months or less, but more than six months, after the end of the budget year

The budget year ended at the end of March 2022 and the audit was not published until December

The audit report for 2017/2018 was published on the 27<sup>th</sup> of September 2018, about 6 months after the end of the budget year. For the 2021/2022 budget the audit report came out on the 1st of December 2022, well beyond the 6 month date so full points could not be awarded.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	0

**Question AR-3a.** If the AR is published, what is the date of publication of the AR?

Answer: 01/12/2022

**Question AR-3b.** In the box below, please explain how you determined the date of publication of the AR.

Answer: It was the date it was added to the audit-scotland.gov.uk website.

**Question AR-4.** If the AR is published, what is the URL or weblink of the AR?

Answer: [https://www.audit-scotland.gov.uk/uploads/docs/report/2022/s22\\_221201\\_scottish\\_consolidated.pdf](https://www.audit-scotland.gov.uk/uploads/docs/report/2022/s22_221201_scottish_consolidated.pdf)

**Question AR-5.** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Answer: C. No

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question AR-6a.** If the AR is not publicly available, is it still produced?

Answer: A. Not applicable (the document is publicly available)

**Question AR-6b.** If you selected option “c” or “d” in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

2023 Score n/a

2019 Score n/a

UK 2023 Score 33

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	33

**Question AR-7.** If the AR is produced, please write the full title of the AR.

Answer: The 2021/22 audit of the Scottish Government Consolidated Accounts.

**Question AR-8.** Is there a “citizens version” of the AR?

Answer: B. No

2023 Score 0

2019 Score 0

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	N/A

**Question AR-8.** Is there a “citizens version” of the AR?

Answer: B. No

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0



## Comprehensiveness of Audit Report

**Question 97.** What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

Answer: A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

See the 2021/22 audit of the Scottish Government Consolidated Accounts

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question 98.** What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

Answer: A. All expenditures within the SAI's mandate have been audited.

See the 2021/22 audit of the Scottish Government Consolidated Accounts

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 99.** What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

Answer: C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra- budgetary funds within the SAI's mandate have been audited.

Overall, Audit Scotland's approach is comparable to that of the NAO, UK.

There are some things that Audit Scotland do not Audit, such as PPPs, public corporations.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	33	0

**Question 100.** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

Answer: A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

See the 2021/22 audit of the Scottish Government Consolidated Accounts

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	0

**Question 101.** Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

Answer: A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

19 January 2023 The Committee took evidence on the section 22 report from: Stephen Boyle, the Auditor General for Scotland; Michael Oliphant, Audit Director; and Helen Russell, Senior Audit Manager, Audit Scotland.

Read the [agenda and meeting papers, 19 January 2023](#)

Read the [Official Report, 19 January 2023](#)

Read the [meeting minutes, 19 January 2023](#)

23 February 2023 The Committee took evidence from: John-Paul Marks, Permanent Secretary; Colin Cook; Director of Economic Development; Alison Cumming, Director of Budget and Public

Spending; and Jackie McAllister, Chief Financial Officer, Scottish Government.

Followed by: Stephen Boyle, the Auditor General for Scotland; Michal Oliphant, Audit Director; and Richard Robinson, Senior Manager, Audit Scotland.

Read the [agenda and meeting papers, 23 February 2023](#)

Read the [Official Report, 23 February 2023](#)

Read the [meeting minutes, 23 February 2023](#)

Decision: The Committee agreed to write to the Scottish Government on issues raised during the meeting and also agreed to close its scrutiny of the 2020/21 audit of the Scottish Government Consolidated Accounts.

In 2017/2018 the following evidence was given:

the [Auditor General gives evidence on the S22 to PAPLS Committee \(example here\)](#)

Then [the Government attend and give evidence following on from that \(example here\)](#)

[Additional information can be provided through correspondence \(example here\)](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 102.** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

Answer: C. Yes, the SAI or legislature reports publicly on some audit recommendations.

Similar to 2017/2018 there was no one single document that tracked actions taken in response to the audit recommendations. However the following documenters were found:

Scotland's financial response to COVID-19

The Best Value Audit Reports:

Comhairle na Eilean Siar

Shetland Island

Angus

Moray

Falkirk

In 2017/2018 the following evidence was given:

There is not a single document that includes all tracked responses to recommendations. Audit Scotland do produce progress reports on several performance reports, for example, self-directed support They have also returned to other areas for updates, for example health and social care integration and super- fast broadband).

Their Best Value Audit Report recommendations are reviewed as part of annual financial audits, as are any financial audit issues (required under international auditing standards (ISAs)). Where necessary separate update audits can be done if the issues raised are deemed significant, for example in the case of Clackmannanshire Council

2019 Scotland Score	2023 Scotland Score	2023 UK Score
33	33	100

**GQ-1a.** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found.

Most information is available on the Scottish Government Website.

Some information about the actual budget bill and timelines are on the Scottish Parliament site.

Audit reports are also on audit Scotland sites

Briefing: Scotland's public finances: Challenges and risks

Publication: Blog: Scottish Government provisional outturn

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	100	100

**GQ-1b.** On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer: Partial coverage in different locations – not consolidated.

Some of the data is machine readable on the Scot gov website.

#### Budget 2021-22 Tables

Level 4 budget data was previously available (now taken down) from the Scottish Parliament website.

Mid-year report was not provided in machine readable format on the gov.scot website like there was for other documents.

Year-end report - the numerical data from the Government Expenditure & Revenue Scotland (GERS) 2021-22 document is published in a machine readable format.

Audit report not machine readable

**GQ-1c.** On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Answer: Similar data to GQ-1b. can be accessed in different locations. Cannot find consolidated information for multiple years though.

**GQ-1d.** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer: For some budget years the document Your Scotland Your Finances is available. This provides a limited amount of information for one budget document in infographics.

[Scotland's finances 2019-2020: key facts and figures](#)

**GQ-2.** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

[Public Finance and Accountability \(Scotland\) Act 2000](#)

[See Audit Scotland's Guide to Statutory Powers and Obligations](#)

AS has the power to audit anything that is within their remit. [See para 23 of the Public Finance and Accountability Act.](#)

**GQ-3.** Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

[Freedom of Information legislation](#)

In addition there is Action Plan re government transparency and participation – although not Laws.

## Evaluating oversight actors and practices (103-124)

**Question 103.** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

Answer: A. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

The Scottish Fiscal Commission is an IFI that conducts budget analysis.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 104.** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

Answer: A. Yes, the IFI publishes its own macroeconomic *and* fiscal forecasts.

See Scotland's Economic and Fiscal Forecasts

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 105.** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

Answer: A. Yes, the IFI publishes its own costings of all new policy proposals.

See Scotland's Economic and Fiscal Forecasts



2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 106.** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

Answer: A. Frequently (i.e., five times or more).

Outputs have not changed.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 107.** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

Answer: B. Yes, a legislative *committee* debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

There is some evidence that this was done primarily via the Local Government and Communities Committee scrutiny featuring public views on how the Budget deals with matters relating to the COVID-19 pandemic.

There were also reports from the Finance and Constitution Committee and the Environment, Climate Change and Land Reform Committee

There may have been more committee scrutiny prior to the tabling of the EBP but this was difficult to determine via the parliament website.

To get full points we need evidence that all committees debated the budget prior to the draft budget 2021/2022 publication.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	67	33

**Question 108.** How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

Answer: B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

The draft budget was published in late January and the budget year starts on April 1<sup>st</sup> so it was just under the 3 month mark.

The budget process was earlier in 2017/2018

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	100	0

**Question 109.** When does the legislature approve the Executive's Budget Proposal?

Answer: B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

The budget was approved on the 9<sup>th</sup> of March just less than a month before the budget year. Although it did not receive Royal Assent until the 29<sup>th</sup> of March.

The budget process was earlier in 2017/2018 being approved on the 23<sup>rd</sup> of February and no changes made after the 9<sup>th</sup> of February. This means it met the requirement of being approved at least a month prior to the start of the budget year. Whereas for the 2021/2022 budget it wasn't approved until the 9<sup>th</sup> of March just short of a month before the start of the budget year.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	67	0

**Question 110.** Does the legislature have the authority in law to amend the Executive's Budget Proposal?

Answer: A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 111.** During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

Answer: A. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

See the [spring budget revisions for 2021/2022](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 112.** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

Answer: A. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

See the [Scotland's Fiscal Outlook document](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	33

**Question 113.** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defence, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

Answer: Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

They had at least one month to examine the:

Finance and Constitution Committee

Health & Sport Committee 9 Feb 2021

Health and Sport Committee 16 February 2021

Rural Economy and Connectivity Committee 17 February 2021

Social Security Committee 18 February 2021

Local Government and Communities Committee 17 February 2021

Finance and Constitution Committee 13 January 2021

Finance and Constitution Committee 03 February 2021

Finance and Constitution Committee 10 February 2021

Economy, Energy and Fair Work Committee 16 February 2021

Environment, Climate Change and Land Reform Committee 15 February 2021

Culture, Tourism, Europe and External Affairs Committee 11 February 2021

Meeting of the Scottish Commission for Public Audit 15 January 2021  
[Draft]

In 2017/2018 there was reports from all committees available but prior to the final stage of the budget and did not reflect on the final expenditure. For 2021/2022 I can find one report from the Finance and Constitution committee that meets this requirement but not any more so unsure about scoring.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	0

**Question 114.** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

Answer: B. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

In the Finance and Constitution Committee Annex A there is evidence of a review of the enacted budget with recommendations on additional funding to deal with issues relating to the COVID-19 funding.

To get full marks there would have had to have been reviews and reports on findings and recommendations 3 times in the year.

In 2017/2018 there was no evidence of in year examination of the budget's execution.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	0

**Question 115.** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

Answer: A. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Public Finance and Accountability (Scotland) Act 2000

Two revisions per year Autumn and Spring – set out in statutory instrument

2023 Score 100

2019 Score 100

UK 2023 Score 100

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 116.** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

Answer: E. Not applicable/other (please comment).

N/A Prohibited from overspending Public Finance and Accountability (Scotland) Act 2000

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 117.** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

Answer: E. Not applicable/other (please comment).

It is prohibited to overspend - an annual underspend is therefore planned each year as a buffer – this is carried over annually.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 118.** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

Answer: A. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

The Public Audit and Post-Legislative Scrutiny Committee (PAPLS) examine the report.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question 119.** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

Answer: A. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

See link about Auditor general

Link about legislation here.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 120.** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

Answer: A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Link about legislation here.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 121.** Who determines the budget of the Supreme Audit Institution (SAI)?

Answer: A. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

See [Audit Scotland's Guide to Statutory Powers and Obligations](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 122.** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

Answer: A. The SAI has full discretion to decide which audits it wishes to undertake.

See [Audit Scotland's Guide to Statutory Powers and Obligations](#)

AS has the power to audit anything that is within their remit. [See para 23 of the Public Finance and Accountability Act.](#)

Audit Scotland do not audit anything related to powers that are reserved to the UK.

On this basis, this score would be an "a".

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

**Question 123.** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?



Answer: E. Not applicable/other (please comment).

See [Audit Scotland's Guide to Statutory Powers and Obligations](#)

The findings of the reviews of individual audits are not published, but [in Audit Scotland's annual quality report, a summary of ICAS's findings are presented from p17](#)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
N/A	N/A	100

**Question 124.** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

Answer: A. Frequently (i.e., five times or more).

We asked them directly last time I think that is needed this time as well.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	100

## Public Engagement in Budget Process (125-142)

**Question 125.** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

Answer: B. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

'Budget 2021/22: Supporting the COVID-19 Recovery – Scotland's Taxes and Fiscal Framework'

It was an open consultation not a back and forth between the public and politicians

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	67	67

**Question 126.** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

Answer: B. The requirements for an "a" response are not met.

Nothing was stated to indicate they did take steps to engage with valuable and under presented parts of the population.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 127.** During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

Answer: C. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics

The engagement focused on tax policy or revenue forecasts, policies, and administration as it's referred to in the methodology for the OBS.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	33	67

**Question 128.** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

Answer: D. The requirements for a "c" response or above are not met.

See notes for question 125.

2019 Score 0

2023 Score 0

UK 2023 Score 33

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	33

**Question 129.** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

Answer: D. The requirements for an "a" response are not met.

Not applicable (please comment).

See notes for question 125.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 130.** During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

Answer: D. The requirements for a “c” response or above are not met.

See notes for question 125.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question 131.** When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

Answer: A. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

See notes for question 125.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	100

**Question 132.** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

Answer: D. The requirements for a “c” response or above are not met.

See notes for question 125.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	100

**Question 133.** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

Answer: D. The requirements for a "c" response or above are not met. See notes for question 125.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	0

**Question 134.** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

Answer: A. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Participation and information about the timetable is limited to legislative scrutiny process

\*This is downgraded for OBS 2019 – as IBP guidance notes this should only be about Executive efforts, not legislative (incorrectly allocated)

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0*	0	100

**Question 135.** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

Answer: D. The requirements for a "c" response or above are not met.

There is no evidence of line ministries using participant mechanisms

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question 136.** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

Answer: A. Yes, public hearings on the budget are held, and members of the public/CSOs testify.

The committees posted calls for evidence from the public. They are not all available online but the Local Government and Communities Committee call can be used as an example, they focused on how the public felt the budget met the issues faced due to the COVID-19 pandemic.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question 137.** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

- Macroeconomic issues
- Revenue forecasts, policies, and administration
- Social spending policies
- Deficit and debt levels
- Public investment projects

Public services

Answer: A. The legislature seeks input on all six topics

See notes for question 136. The call for evidence is broad and could cover all 6 of the key topics. Although given the open nature of the call only issues that the public mention will have evidence gathered on them.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
100	100	67

**Question 138.** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

Answer: B. Yes, the legislature provides a written record which includes *both* the list of inputs received and a *summary* of the how the inputs were used.

Via the Citizens Space webpage we can see the evidence gathered. To get full marks a detailed report of how this evidence was used must be provided as well. If this exists the score can increase.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
67	67	33

**Question 139.** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

Answer: D. The requirements for a "c" response or above are not met.

There is no evidence of public hearings and or participation mechanisms through which the public can input on the deliberation of the Audit Report.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question 140.** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to

include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

Answer: A. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

In the [FAQ section on Audit Scotland's website](#) it states the public can make suggestions through their concerns or complaint processes.

This means there is a mechanism for engagement although further open public consultation could be beneficial.

Previously Audit Scotland simply stated online that members of the public could make suggestions but not how.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	100	67

**Question 141.** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

Answer: D. The requirements for a "c" response or above are not met.

There is no evidence that the public are provided feedback on how their inputs were used.

2019 Scotland Score	2023 Scotland Score	2023 UK Score
0	0	67

**Question 142.** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

Answer: A. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

This is determined through the audit scoping process – the nature and scopes of performance and finance audits vary. Audit Scotland do ask



for inputs from members of the public on reports such as CAMHS, SDS, and for the ongoing outcomes for school education audit. They also have an external Equalities and Human Rights Advisory Group to whom they will bring scopes for discussion. There is not currently a formal mechanisms through which the public can contribute to audit investigations.

2019 Scotland Score	<b>2023 Scotland Score</b>	2023 UK Score
0	100	100

## Endnotes

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<sup>1</sup> See the International Budget Partnership's [Guide to the Open Budget Questionnaire](#)

<sup>2</sup> *ibid.*