

All Members of the Scottish Parliament  
The Scottish Parliament  
Edinburgh  
EH99 1SP1

*Via email only*

11<sup>th</sup> July 2024

Dear Member of the Scottish Parliament,

## **Human Rights Based Budgeting**

As Scotland's independent National Human Rights Institution, the Scottish Human Rights Commission (the Commission) fulfils its mandate to promote human rights by monitoring the impact of decisions of the State on the lives of the people of Scotland.

One of the most critical indicators of this in the everyday lives of your constituents is in how the Scottish Budget is developed.

I am therefore writing to you on behalf of the Commission to highlight the findings of our recent report on Scotland's budgetary processes, and to brief you on how the Commission will engage with Parliament to support its pre-budget scrutiny for 2025/26 through a human rights lens.

The Commission has participated in a global study programme – the Open Budget Survey (OBS) - which assesses and scrutinises the processes through which Governments across the world approach their budget.

This is the second time that the OBS has been undertaken for Scotland (the first in 2019). The OBS is the world's only comparative, independent, and regular assessment of budgetary processes. Based on

international best practice, this survey determines how transparent, participative, and accountable countries' budget processes are. These principles form the bedrock of accountable governance and the backbone of human rights budget scrutiny. The report compares the openness of Scotland's budgetary processes with those of 125 countries and is available on our website in [summary](#) and [full form](#).

In summary;

- Since 2019, Scotland has improved transparency and public participation but still falls short of international standards of 'adequacy'.
- Scotland excels in comprehensive budget oversight processes.
- However, the lack of a pre-budget statement and regular in-year reports, limits this oversight.
- These limitations also hinder budget analysis that considers economic, social, and cultural rights.

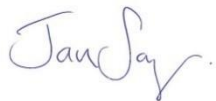
We would welcome any opportunity to discuss the report's findings and recommendations. Please contact Dr Alison Hosie at [alison.hosie@scottishhumanrights.com](mailto:alison.hosie@scottishhumanrights.com) if you would like to arrange this.

In times of fiscal uncertainty and restraint, ensuring the budget is transparent, participatory, and accountable becomes all the more important. As tough decisions are made, using human rights principles to guide budgetary decision-making and practices will help to ensure people's rights remain at the very heart of how we use our resources.

As Parliament enters a period of pre-budget scrutiny, we are encouraging awareness that the focus on realising human rights through the budget process is not the sole responsibility of the Equalities, Human Rights and Civil Justice Committee. We will therefore be reaching out to Committee Clerks and Convenors shortly, to invite their participation in a roundtable of knowledge exchange on the OBS results and to explore how Committees can support an improved focus on fiscal transparency and connecting budget allocation and spend to desired outcomes.

We look forward to providing guidance via that process to inform your pre-budget scrutiny sessions this year in order to support Parliament to uphold the rights of all people and act as a guarantor of human rights across Scotland.

Yours sincerely



**Jan Savage**

**Executive Director**