

Scottish Government response to the Equality and Human Rights Budget Advisory Group's recommendations

September 2023

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Ministerial Foreword

The Scottish Budget has a critical role to play in addressing inequality, promoting equality, advancing human rights and building a fairer Scotland. The Scottish Government is fully committed to embedding equality and human rights in everything we do - the Scottish budget process is no exception. The Equality and Human Rights Budget Advisory Group contribute significantly to this work. We are hugely grateful for their guidance, leadership and recommendations, which are helping us achieve our ambition for Scotland to be a global leader in equality and human rights.

The Equality and Human Rights Budget Advisory Group set out their recommendations in their report '[Recommendations for equality and human rights budgeting – 2021-2026 parliamentary session](#)'. We thank them for this thoughtful report and accept the challenge they present to government to continue to progress equality and human rights budgeting. This document sets out the Scottish Government's response to those recommendations and how we plan to take them forward. We recognise that these are ambitious recommendations, which will take time to fully implement, and we will work closely with the Group to translate the aspirations into practical change. As we do so, we will embed the three key principles of human rights budgeting: transparency, accountability and participation.

Economic mismanagement by the UK Government is exacerbating a cost of living crisis, with the price of basic and essential goods spiralling after a decade of austerity and a hard Brexit. War in Ukraine has added further pressures on energy costs and global food prices. The impact is not felt equally; evidence shows that the cost of living crisis is disproportionately impacting low income households and the most vulnerable in society. There is an urgent need to understand the impact of policy and spending decisions in tackling inequality, realising human rights and securing a fairer Scotland. To make the Scottish Budget work harder, to do things differently and achieve different outcomes. The Equality and Human Rights Budget Advisory Group's recommendations are key to improving the Scottish Government's approach.

We want Scotland to be a global leader in advancing equality and human rights, to be a nation where everyone can access their fundamental human rights and where no-one experiences discrimination or disadvantage on the basis of who they are. To achieve this, we must continue to build social justice, equality and human rights into our processes to ensure that future budgets deliver for people in Scotland who need it most.



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Introduction

Every year, the Scottish Government publishes a plan for how it will spend the money it raises from taxes in Scotland and receives from the UK Government. This is the Budget. The Budget is introduced into the Scottish Parliament in the form of a Budget Bill. This is a Scottish Government Bill for a Budget Act, as defined by [section 29\(3\) of the Public Finance and Accountability \(Scotland\) Act 2000](#), and only Scottish Government amendments to the Bill are allowed. The Scottish Parliament examines the Bill and then votes on whether to agree to the Bill's general principles. Where it does so, the Parliament then votes on whether to pass the Bill (as amended by any Government amendments agreed to). Like other Government activity, the budget process and outcomes operate within a legal framework in relation to equality and human rights. It must have due regard to the three needs of the [Public Sector Equality Duty](#):

- eliminate unlawful discrimination, harassment and victimisation,
- advance equality of opportunity between people who share a protected characteristic and those who do not, and
- foster good relations between people who share a protected characteristic and those who do not.

Budget decisions also need to comply with the requirement under the Fairer Scotland Duty:

- to 'pay due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions¹

The Equality and Fairer Scotland Budget Statement is an important part of the budget process, which sets out how our budget decisions will impact on different equality and rights issues. However, it is only one way in which we demonstrate how these obligations have been met. The Budget sets out decisions on resource allocations, but the details of the programmes, policies and services that it funds are developed through a robust policy making process, which involves the preparation of equality impact assessments, Child Rights and Wellbeing Impact Assessments and Fairer Scotland Duty assessments, among others. Our response outlines how we are improving the wider framework of impact assessment.

¹ See Section 1 of the Equality Act 2010: "Public sector duty regarding socio-economic inequalities"

Equality and Human Rights Budget Advisory Group

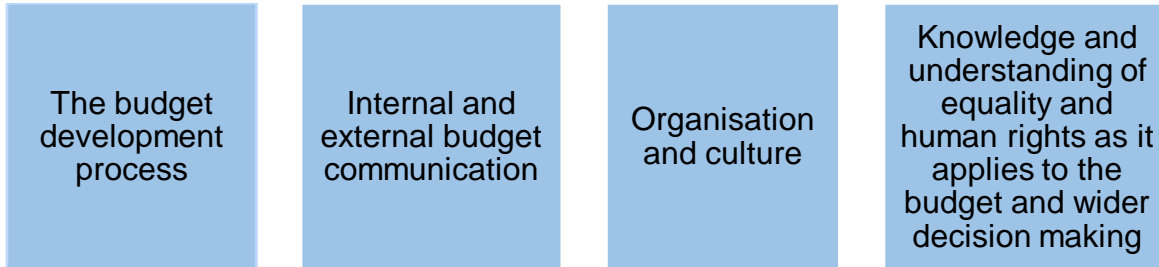
The Equality and Human Rights Budget Advisory Group is a non-statutory advisory group, convened by the Scottish Government. Previously named the Equality Budget Advisory Group, the remit has been formally expanded and the name has been changed to recognise the increasing work on human rights budgeting. In 2022 we worked with the current members of the Equality and Human Rights Budget Advisory Group to develop a refreshed model for the coming years. This work considered changes to the governance and running of the Group including: updating the Terms of Reference, and reviewing the membership and role of the independent chair. While the recommendations were issued prior to the change of name, we will refer to this body by the new name within this report. The Group was initially organised to help shape the Scottish Government's equality approach to the Budget. The Equality and Human Rights Budget Advisory Group does this by:

- supporting a process of equality and human rights analysis to ensure that the equality and human rights implications of the Scottish Government's policy processes inform budgetary decisions, and that corresponding information presented in the Scottish Budget documents is clear
- contributing to mapping the pathway between evidence, policy, and outcomes with the allocation and spend of public finance
- identifying linkages between the Draft Budget, the National Performance Framework, Economic Strategy and policy making in general and supporting scrutiny of outcomes in relation to budget commitments
- contributing to improved awareness of, and commitment to, mainstreaming equality and human rights analysis into policy and budget processes.

The [Equality and Human Rights Budget Advisory Group](#) is chaired by Professor Angela O'Hagan of Glasgow Caledonian University. Membership consists of Scottish Government officials, COSLA, public bodies, and equality and human rights stakeholder organisations. Further details and the Group's meeting minutes are available online.

Equality and Human Rights Budget Advisory Group Recommendations

In their report '[Recommendations for equality and human rights budgeting – 2021-2026 parliamentary session](#)', the Group set out 31 recommendations to the Scottish Government, which aim to further embed equality and human rights in the development of the Scottish Budget. The recommendations focus on four aspects of the Scottish Budget:



Scottish Government response

The First Minister reaffirmed our commitment to embedding equality, inclusion and human rights into everything we do with the publication of 'Equality, opportunity, community; New leadership – A fresh start'. As we stated within the Bute House Agreement, **we remain committed to further embedding equality and human rights within all stages of the Scottish Government's Budget process to ensure that our spend advances equality and human rights for all of Scotland's people.** As stated in the Scottish Government's [2023 policy prospectus](#), we will protect people across Scotland, as far as possible, from the harm inflicted by UK Government policies and the ongoing cost of living crisis.

Last year was challenging for public finances, but throughout we ensured that there was a focus on analysing the implications of budget decisions on equality. In May 2022 we published an equality and fairer Scotland analysis of the [Resource Spending Review](#) and in November we published an equality and fairness evidence summary alongside the [Emergency Budget Review](#). The forward-look fiscal position set out in the [Medium Term Financial Strategy](#), published in May 2023, makes it likely that tough decisions will need to be taken in the Scottish Budget. **We will continue to use equality and human rights analysis to ensure that our decisions support those most impacted and continue to advance equality.**

For over a decade, the Scottish Government has published an equality statement alongside the Budget, demonstrating our ongoing commitment to set out how the Scottish Budget impacts on key sectors of Scotland's population. We will continue to improve this analysis, not least by **further embedding human rights budgeting in the Equality and Fairer Scotland Budget Statement and, critically, throughout the budget cycle.** Taking a human rights-based approach to budgeting requires us to consider the impact of our approach to revenue raising, resource allocation and expenditure on progressing human rights. We believe that the actions we are taking will support progress against the three key principles of [human rights budgeting](#). These are transparency, accountability and participation. These principles will form the backbone of our future work in this area.

Recent years have seen a number of recommendations and proposals relating to budget analysis being made to the Scottish Government, covering gender, human rights and children's rights, as well as cross-cutting strategic issues such as climate change. Given this, it is vital that we make improvements in a structured and cohesive manner. We are therefore developing an action plan to achieve this. We recognise, as highlighted in the recommendations, that genuine improvements can only be achieved by collaborative working across the Scottish Government and by drawing on the Equality and Human Rights Budget Advisory Group's expertise. **We remain committed to a partnership approach.**

This document sets out our response to each of the four groupings of recommendations from the Group's report. We **also set out the key actions that we will take**, many in partnership with others. We recognise that the commitments we are making form only part of our journey of continuous improvement. In summary, we will:

- continue to **make the budget process more transparent**, including through the exploration of a Citizen's Budget
- **explore opportunities to improve public engagement** with the budget process
- continue to **improve equality and human rights leadership and accountability structures in the Scottish Government** to drive progress and ensure that equality and human rights are embedded in cross-cutting priorities
- continue to **make improvements to our approach to impact assessments**, including equality impact assessments and develop a human rights impact assessment framework
- **better demonstrate alignment** with the Scottish Government's Equality Outcomes and National Performance Framework
- build on current work to **design and deliver a programme of knowledge and capacity building** in equality and human rights in the Scottish Government
- **retain the Equality and Human Rights Budget Advisory Group** with its enhanced remit to include Human Rights
- ensure **appropriate resource** is provided to support officials to **undertake robust equality and human rights analysis of both policy and budgets**
- work with the Equality and Human Rights Budget Advisory Group to **develop an action plan for the delivery of these actions and provide regular updates on their progress** to the Group and others.

The Budget Development Process

Our ambition

We are committed to **continuing to advance our approach to equality and human rights budgeting**, including through improvements to the Equality and Fairer Scotland Budget Statement (EFSBS). We will ensure that equality analysis is further strengthened and used through the policy making and resource allocation processes.

We are also **committed to working with EHRBAG** to ensure that we employ best practice and that our plans and their implementation are appropriately scrutinised.

Current and planned activity

The policy-making and resource allocation cycle

The annual Scottish Budget remains an important part of our fiscal calendar, and is required to secure Parliamentary authority for public spending each financial year. We continue to ensure that there is appropriate assessment of the potential equality and human rights impact of both the annual budget and future spending reviews, using learning from the annual EFSBS process, Emergency Budget Review and the Equality and Fairer Scotland Statement, which was published alongside the Resource Spending Review in 2022.

During the budget process, portfolios are encouraged to use equalities impact analysis to inform decision-making, including decisions that may require negative effects to be mitigated. This analysis is used at both official and Ministerial levels. For the 2023-24 budget draft, high-level cumulative analysis was developed, for consideration at a cross-government level. **We are taking steps to improve how analysis is used and further increase the transparency of decision making**, where those decisions have been impacted by this work.

We **continue to develop and refine the EFSBS process** and are working iteratively, drawing on the learning from each cycle to improve analysis and the available information and, ultimately, improve decision making. This will include considering how impacts on the public and third sectors can be appropriately anticipated in the analysis of spending commitments that support Scottish Government priorities.

The majority of policies are not announced as part of the budget process; rather, there is a cycle of development of individual policies. Therefore, **the most effective place to ensure that lived experience views are considered is at portfolio level when developing policies**. For each policy, we identify the relevant commitments that form part of the annual Programme for Government (PfG), we also review the equality and human rights dimensions of any proposals, along with making links to the National Performance Framework. We continue to refine this process and build on the learning from each cycle.

We are currently ensuring better alignment of the upcoming PfG and Budget processes. As part of this, we are piloting a more integrated approach to equality assessment across the processes to develop these publications. This will ensure that equality evidence is considered and regularly reviewed, throughout the whole strategic cycle of government policymaking and resource allocation.

We recognise the opportunities to improve our strategic system of policy-making and resource allocation (including Medium-Term Financial Strategy, Programme for Government, Budget, and Accounts). Making change in these areas can be complex and is likely to require a significant amount of resource and time. The first step we are taking is **improving the alignment of the Programme for Government to the Budget process.** In addition to this, we **established a Senior Leadership Group, of senior officials across Government, which will scrutinise and bring challenge to our strategic approach to embedding equality and human rights.** We will use this Group to drive forward improvements across systems in budgeting, policy and operations.

Impact assessments

We have **established an Impact Assessments improvement programme** that includes child rights and wellbeing impact assessments. This improvement programme is focussed on: opportunities to embed best practice in impact assessments, a stronger approach to intersectionality, and practical means to implement impact assessments (including exploring how this aligns to the current budget process). A separate strand of work to strengthen accountability and oversight, to ensure effective high quality impact assessments are produced, is also underway.

The improvement programme includes support to officials on policy making, guidance and training. A key element of this project will be to **more strongly embed impact assessments into our corporate systems and processes.** This embedding of impact assessments will also ensure that there is alignment with the Programme for Government, National Performance Framework and other tools. This involves exploring closer links with the Certificates of Assurance process, Accountable Officer templates and the Equality and Fairer Scotland Budget Statement to **better link impact assessments with budgetary processes and financial decisions.** This project will be delivered throughout 2023, and beyond.

We have also **created a human rights impact assessment framework (HRIA)** as part of the development of the wider equality, inclusion and human rights mainstreaming strategy. The intention is for the HRIA to further aid the embedding of human rights principles and standards into all policy and legislative work. We are currently piloting this approach to ensure that it is fit for purpose and complements our other impact assessments.

Linking to outcomes

The National Performance Framework (NPF) brings a whole government approach to improving outcomes, including through budget. It sets a clear long-term purpose and offers outcomes for Scotland's wellbeing beyond important, but narrow, economic measures of success. The Scottish Budget, and our wider policy-making process, is underpinned by our commitment to deliver against the National Outcomes. The Budget describes the primary and secondary National Outcomes which are supported by the Government's investment. The Scottish Government also publishes information on the progress towards the National Outcomes through regular reporting on the [National Performance Framework website](#). In addition to this, in order to augment our reporting and offer evidence on the progress made towards the National Outcomes, we published wellbeing reports in 2019 and 2020.

The Scottish Government reports on progress towards its equality outcomes and NPF indicators through the [Mainstreaming report](#). **We will explore how to include further meaningful financial information in these reports, with the aim of working towards including cumulative commitments.** Additionally, the Equality and Fairer Scotland Budget Statement provides information on the anticipated impact of cumulative and ongoing spending commitments and funded programmes.

Linking policy development more effectively with budget decisions (and vice versa), improving outcomes data and better supporting longer term financial planning are priorities for the Scottish Government. Work is underway across portfolios: key examples include multi-year programmes on child poverty and climate change, which are undertaking a range of work to scrutinise the potential effectiveness of actions and interventions in the delivery of outcomes and overall objectives. For example:

- On climate change and transition to net zero, the Scottish Government and Parliament concluded, in December 2022, a Joint Budget Review on Climate Change, laying out a series of reforms to identify and present climate impact during the budget process. These reforms include developing an enhanced taxonomy to classify climate impact in a uniform manner across both resource and capital, alongside development of a Net Zero Assessment to better align carbon reduction outcomes with their associated policies and spending commitments. Ministers have updated Parliament on both these areas of work in June and will do so again in September this year. The Joint Budget Review work will also reinforce development of the next draft Climate Change Plan, due to be laid with Parliament in November 2023. The CCP is, for the first time, required by law to provide costs and benefits of the policies within the plan.
- With child poverty, the development of actions set out in [Best Start, Bright Futures – Tackling Child Poverty Delivery Plan 2022-26](#) and the approach to the Resource Spending Review were underpinned by robust evidence and analysis, including a Cumulative Impact Assessment setting out the projected impact of action against

future child poverty levels. The impact of action will be monitored through both progress towards the four targets set in statute by the Child Poverty (Scotland) Act 2017 and the revised Child Poverty Measurement Framework, which monitors changes in the drivers of poverty reduction over time. In addition, we have now established The Tackling Child Poverty Programme Board, to oversee progress on the delivery of the Plan as well as its impact on outcomes. Scottish Ministers will provide annual updates to Parliament in relation to the implementation of the Plan and progress toward the targets with annual Budget considerations being informed by this evidence.

Multi-year outlook

We acknowledge the **importance of providing certainty to key delivery partners**, especially local government and we aim to do so, as much as possible within devolved competence. As set out in the [Medium Term Financial Strategy](#) published in May 2023, the **Scottish Government will adopt a multi-year outlook, publishing refreshed multi-year spending envelopes for both resource and capital alongside the 2024-25 Budget and extend the Capital Spending Review and Infrastructure Investment Plan period by one year, taking these to 2026-27**. This will recalibrate the portfolio spending envelopes set in the Resource and Capital Spending Reviews to reflect the new economic reality and ensure that spending is aligned to the three missions for this Parliament.

The multi-year Resource Spending Review was published in 2022, which set out spending plans to 2026-27 and was the first spending review under the framework agreement with the Finance and Public Administration Committee, which followed the recommendations of the Budget Process Review Group. It followed the multi-year capital spending review which was published in 2021. As part of both of these processes we produced framework documents in line with the recommendations of the Budget Process Review Group, undertook wider engagement (including a formal consultation exercise on the Resource Spending Review Framework), and published an Equality and Fairer Scotland Statement alongside the Resource Spending Review.

Other finance publications

As part of our response to the 2017 Budget Process Review Group's recommendations, we **introduced the Medium-Term Financial Strategy**. This annual document provides the context for the Scottish Budget. It sets out the medium-term economic and fiscal outlook and provides context for the spending decisions made in the Budget. It includes an assessment of the key fiscal risks the Scottish Government faces and how we will manage them. It also sets out the principles for how we will exercise our limited resource, borrowing and reserve powers. The regular publication of the Medium Term Financial Strategy supports scrutiny from Parliament, stakeholders and the public.

The Scottish Government has also **produced the Fiscal Framework Outturn Report annually since 2018**. It was also recommended in the final report of the 2017 Budget

Process Review Group. The key purpose of the Outturn Report is to report on outturn for tax revenue and social security expenditure, as well as the calculation of outturn Block Grant Adjustments and their comparison with forecast. The report also sets out the net effect of each tax and social security benefit on the Budget, implications of reconciliations for the next financial year, detail on payments and withdrawals from the Scottish Reserve and borrowing figures.

We also produce in-year budget revisions which provide information on in-year changes to the annual budget, including both planned spending and anticipated funding (i.e. Autumn Budget Revision, Emergency Budget Revision, Spring Budget Revision). **We will continue to work closely with EHRBAG to understand what might be published alongside future iterations of these documents to improve equality analysis in-year.** This review is planned for summer 2024 and we will take our findings and proposed next steps to EHRBAG when available. We will also review and, where appropriate, improve the information included in the Budget Revision guidance notes in line with our Open Government Partnership Action Plan.

[The Public Sector Equality Duty](#)

Last year, we consulted on the operation of the Public Sector Equality Duty and, in November, we published the analysis of the responses. This year, **we will engage further with stakeholders to ensure that revised regulations – and the implementation environment around them – can help to deliver our goal of better outcomes** for those who continue to experience inequality. We intend for regulatory changes to start to come into effect in 2025, in line with the current reporting period.

We are considering how best to support public sector organisations to include spending commitments when reporting on their equality outcomes. We have, as part of the consultation on the review of the Public Sector Equality Duty in Scotland, proposed making the mainstreaming reporting duty more prescriptive. We will, as part of the proposed changes, explore whether this can include reporting on the impact of past spend and budget allocations on equality outcomes. While this would provide a structural framework for reporting, we recognise that this will also require careful consideration in the implementation alongside developing capacity and capability building within public authorities to enable them to effectively achieve this. We will also explore how reporting requirements can align with the new Human Rights Bill.

[Approach to the EFSBS](#)

Last year we took a risk based approach with our Resource Spending Review, for both the Emergency Budget Review and the Equality and Fairer Scotland Budget Statement, however the circumstances meant that we focused on the response to the cost of living crisis. **We will review these different approaches, in line with our budget process, to explore the potential improvements we can make in future budget cycles.** This will

include considering the most effective framework and tools to support staff in these decisions. We will engage with EHRBAG on the approach.

Engagement and participation

In relation to the Budget, a range of views are provided through the pre-budget scrutiny process - carried out by the Scottish Parliament's Committees. Each Committee usually writes to their relevant portfolio minister(s) at least 6 weeks prior to the publication of the Budget, setting out the Committee's views for the Budget. Almost all of the Committees then hold evidence sessions to ensure that a variety of views are represented.

The **Scottish Government supports participatory budgeting as both a tool for community empowerment and as a means to build on the wider development of participatory democracy in Scotland**. Participatory budgeting is supported through our Investing in Communities Fund, and we continue to work with COSLA to help local authorities reach the target of having at least 1% of their budget subject to participatory budgeting.

The National Participatory Budgeting Strategic Group have co-designed and published a framework for the future of participatory budgeting in Scotland. The Scottish Government will work with this group to operationalise this new framework and will, in particular, focus on health and wellbeing, education, housing and climate justice.

Actions

Prior to, or for, the 2024-2025 Budget

- Agree in partnership with EHRBAG an approach to the 2024-25 EFSBS and wider framework for equality budgeting.
- Take forward a more integrated approach to the equality analysis of PfG and Budget, which will be discussed with EHRBAG.
- Undertake an internal campaign to raise awareness of the Equality and Fairer Scotland Budget Statement, alongside work to raise awareness of the revised guidance on equality impact assessments. As part of this campaign we will highlight the importance of the other tools and resources that are available, including the Equality Evidence Finder. This will support colleagues as they develop policies and consider budgetary decisions. This campaign will include highlighting guidance that was issued previously on 'Tackling inequality: guidance on making budget decisions'.
- Conclude the Impact Assessments Improvement Programme.
- Engage the newly formed Senior Leadership Group on improvements to the system of strategic Scottish Government budget publications.

Prior to, or for, the 2025-2026 Budget

- Undertake a review of the Scottish Government in-year budget revisions to identify improvements to reporting on potential impacts addressing inequalities. The findings from this review will be discussed with EHRBAG.
- Undertake a structured review of the 2024-25 EFSBS and discuss the findings with EHRBAG with a view to identifying and agreeing improvements for the 2025-26 process.

Future Actions

- Regulatory changes relating to the Public Sector Equality Duty to come into effect in 2025, in line with the current reporting period.

Communications

Our ambition

We are committed to implementing the three principles of Human Rights budgeting. Government should provide the public, Parliament and civil society with accessible information about budget decisions and there should be opportunities for meaningful engagement with people and communities in the budget process. A government's budget should be subject to oversight and scrutiny to ensure accountability for budget decisions and identify the impact these have on human rights. In the Scottish Government, constructive challenge is a key part of the budget formulation process and the importance of assessing decisions for their equality and human rights impacts is widely acknowledged. Fundamentally, all three principles depend on good communication in the budget process and we are committed to improving this.

Through our work with civil society and National Human Rights Institution partners (including EHRBAG and SHRC) to improve fiscal openness and transparency in Scotland's Open Government Partnership (OGP) [Action Plan](#), **we have committed to: a) improve the accessibility of our fiscal data and information, b) benchmark our fiscal transparency against international standards and c) improve public engagement and participation on the public finances.**

Current and planned activity

We want to be able to *follow the money* through all aspects of the Government's systems and processes but it will take many years to deliver on this ambition. Using our research and international best practice **we are developing an online portal**, to bring together and present our fiscal data and information in a more accessible, open and understandable way. In January 2023 a prototype portal was delivered, using existing data on infrastructure investment spending. This early pilot work has enabled us to test the concept and understand better what it will take to develop it further. The programme team are now moving to the next phase, with the aim of delivering an internal product providing access to data on budget allocations, infrastructure spending and procurement data by the end of 2023. The next step will be to turn the internal product into a public facing service, subject to resource availability. Once we have achieved this, we will consider how to extend the portal further, extending the data accessible through the portal and also the access to documents relating to projects/spending lines such as business cases and related analysis. We are aware there is considerable interest in and support for this work from a range of users of Government data - including internally within Scottish Government, the wider public sector, Parliament, research and civil society organisations. We have valued the Equality and Human Rights Budget Advisory Group's engagement in the Discovery project, and in the co-creation and oversight of the fiscal openness and transparency commitment in Scotland's third Open Government Action Plan. We will continue to engage with the Equality and Human Rights Budget Advisory Group and other users of the Scottish Government's fiscal information as we progress work on the portal.

We are benchmarking our performance on openness and transparency against the International Monetary Fund’s Fiscal Transparency Code and the Open Budget Index.

On the latter, we are working with the Scottish Human Rights Commission who have undertaken an Open Budget Survey analysis of the 2020-21 Scottish Budget - updating on the [2017-18 analysis](#) that the Commission undertook in 2019. This will benchmark the Scottish Government’s performance on participation, along with the other two key human rights principles of accountability and transparency. We will use the results of the survey to help improve our approach and processes.

We are working to ensure that all published budget documents are as clear and concise as possible. The Scottish Government already produces an annual ‘[Your Scotland, Your Finances](#)’ publication. This provides a short, accessible guide to the Budget process, including how the system of public finances in Scotland works and how the funding process has evolved in recent years. This publication was originally produced to provide a simple guide on the Scottish Budget that could help young people and other readers to understand what the Scottish Budget funds. As part of producing the early version of this publication, Young Scot were commissioned to engage with groups of young people to explore their views on the Scottish Budget.

The format, style and content of the ‘**Your Scotland, Your Finances**’ publication was reviewed in 2022, as part of our OGP Action Plan commitment. The **review resulted in the publication changing to become a new plain text web page to improve its accessibility for readers.** In addition, the ‘Your Scotland Your Finances’ web page publication is now produced alongside the draft Scottish Budget publication. It is then updated in the spring to reflect the finalised Scottish Budget agreed by the Scottish Parliament.

Alongside this work, **the Scottish Government has refined the accessible, summary version of the [Equality and Fairer Scotland Budget Statement](#).** We have also improved information to aid scrutiny of the annual budget and its associated spending through the publication of [2023-24 Budget information](#) (and prior year comparisons) based on OECD’s classification of the functions of government (COFOG).

We are undertaking a research project in 2023 to examine what a Citizen’s Budget might look like for Scotland, what resources would be required to publish one and how to ensure that members of the public – particularly those who currently experience inequalities – engage with the budget process. As part of this, we will engage with the interim findings of the Open Budget Survey, investigate international comparators and engage with end users. We will engage with EHRBAG on this work as our research progresses.

We will build on previous engagement and best practice in tax and infrastructure investment, further enhancing participation and engagement. On tax the Medium Term

Financial Strategy published on 25 May 2023 set out plans for engagement on tax and the next steps in building on our tax strategy. We will seek views on citizen and stakeholder engagement as part of this process, and the scope for improved communications on tax and its role in supporting fiscal sustainability and public services. **We published an updated set of ready reckoners** alongside the 2023 MTFs to allow stakeholders and the general public to easily access information on how tax powers can be used to raise revenue. We have **established an external tax stakeholder group**, to be chaired by the Deputy First Minister, with a view of better understanding the general tax burden and how we can engage more broadly with the public on tax policy.

The independent Infrastructure Commission for Scotland recommended that the Scottish Government work to improve our approach to public and stakeholder engagement around the delivery of infrastructure policy. We remain committed to doing that, and engaging with a wide variety of stakeholders as we develop the next Infrastructure Investment Plan.

As detailed in Scotland's third Open Government Partnership Action Plan, **we are developing a technical solution to strengthen the accessibility of our fiscal information and data**. This will be a major step forward in providing the public, Parliament and stakeholders with clear and accessible information about the Scottish Government's finances.

The Scottish Government also produces the [Equality Evidence Finder \(EEF\)](#). The EEF is an online platform that brings together the latest statistics and research for Scotland across different themes for age, disability, ethnicity, gender, religion, sexual orientation, socio-economic status and transgender status. The EEF is updated regularly with key official statistics, social research and National Performance Framework equality analysis. Links to further datasets, statistics and research are provided to help users find the full range of available equality evidence. **We will continue to make regular improvements to the EEF** to ensure that the site evolves to meet user requirements.

It is critical there is recognition among government officials of the importance of assessing decisions for their equality and human rights impacts. We believe this recognition is partially addressed through system changes identified elsewhere in this response, such as impact assessment, but that **equality and human rights considerations must also become fully integrated in daily decision making**. As an example of this work, a new template for providing advice to ministers was launched last year. **The new ministerial template specifies that *all* advice should set out a summary of the analysis of the equality impacts and how the work impacts on human rights.**

Actions

Prior to, or for, the 2024-2025 Budget

- Develop a programme plan that enables continued scrutiny of progress in relation to these recommendations, and explore the integration of such scrutiny into the Equality and Human Rights Budget Advisory Group's future role.
- Publish an easy read version of the 2024-25 Equality and Fairer Scotland Budget Statement
- Continue progressing a research project in summer 2023 to examine what a Citizen's Budget might look like for Scotland, what resources would be required to publish one and how to ensure that members of the public engage with the budget process. This will include a gap analysis with the current *Your Scotland, Your Finances* publication. We will bring a report to EHRBAG on this work to discuss next steps, including planned engagement with end users.
- Work with the Scottish Human Rights Commission on an update to the Open Budget Survey based on financial year 2021-22.
- As set out in the MTFs, we will consider the opportunities for tax engagement to go broader and explore new topics with the new established Tax Advisory Group. This group will support the development of our tax strategy and enhance our current engagement with the public and other stakeholders on tax to improve understanding and inform policy development.
- Deliver an internal minimum viable product fiscal portal incorporating level 1-4 budget, infrastructure and procurement data, and a plan to develop this into a public facing service.

Prior to, or for, the 2025-2026 Budget

- We will use the learning from the response to the easy read Equality and Fairer Scotland Budget Statement, along with our ongoing work with the Open Government Partnership, to inform the development of future budget related documents.
- Consider the final report of the SHRC's Open Budget Survey analysis of the 2020-21 financial year and identify improvements for the Budget process (and wider system of publications). We will engage with EHRBAG on the analysis and improvements.
- Subject to capacity and resource, develop the internal fiscal portal into a public facing service.

Organisation and Culture

Our ambition

We are driving an ambitious and progressive agenda to ensure that equality, inclusion and human rights are embedded in all we do. In April 2023, the First Minister set out his vision for Scotland and the outcomes he and his government aim to achieve by 2026. Equality and opportunity are at the heart of this vision. The **Policy Prospectus** describes three critical and interdependent missions, including an **Equality mission, aimed at “Tackling poverty and protecting people from harm”**. This drives everything we do.

We will deliver the organisational change that is needed through a range of means, including:

- developing an overarching strategy
- legislating on human rights
- reforming the Public Sector Equality Duty
- building capacity and changing culture
- strengthening leadership, including at senior levels
- making better use of equality data
- building equality and rights into our budgeting processes

We are committed to ensuring that the equality and human rights analysis of budgets are enhanced and continue to be used more effectively to inform decision-making.

We recognise there needs to be adequate access and time to engage with training on equality and human rights. To embed an increased understanding of the value that equality and human rights analysis adds to policy development and financial decisions; and the impact this has to further our equality and human rights ambitions.

Current and planned activity

We will consult on a new strategy to embed equality, inclusion and human rights across the public sector, improving how we centre these in all government policies, decisions and spending. We want to begin implementation of the strategy by the end of 2024.

We have acted to embed cross-government working, but acknowledge that there is more to do. The Deputy First Minister and Cabinet Secretary for Finance’s role includes responsibility for cross-government delivery and outcomes, which ensures that a cross-government approach is embedded at the most senior level of Scottish Government.

As part of our work to mainstream and embed equality and human rights, **we are developing a strategic approach to improve the knowledge, skills and expertise across government and the wider public sector**. The capability of staff is a fundamental lever - how we are progressing this is detailed in [Section 4 Knowledge and Understanding](#).

We are establishing a new Senior Leadership Group to scrutinise and bring challenge to our strategic approach to embedding equality and human rights,

ensuring they are at the heart of policy development. Critically, this group's remit is to consider and implement systemic change in the organisation. We are ensuring that we establish the links between the work of the Equality and Human Rights Budget Advisory Group, other external experts, and this new group as we develop its work programme and Terms of Reference. The chair of EHRBAG has provided direct input to the design of this group. Having a clear, strong statement of intent as part of the Terms of Reference for the Group will play a key role in its success. This statement of intent will follow the three key themes of Leadership, Accountability and Creating Conditions, mirroring the approach by the First Minister's National Advisory Council for Women and Girls.

The Equality and Fairer Scotland Budget Statement is co-ordinated by representatives from DG Scottish Exchequer, the Equality, Inclusion and Human Rights Directorate, Community Analysis Division and Fairer Scotland teams. Each area offers different expertise in the process and cross-working is integral. While this acts as a strong example of cross-team working, **we will continue to explore how we strengthen cross-working with all portfolios to improve the consistency of equality and human rights analysis from all areas**. This year, we have developed detailed guidance for officials on equality analysis and the Public Sector Equality Duty to support their work on the PfG and 2024-25 Budget and will work to refine this with user testing.

The Resource Spending Review process took a cross-portfolio approach to address the Scottish Government's key priorities, including supporting progress to meet our child poverty targets. **We will continue to improve how we work across portfolios** so that we deliver on our commitment to build back from the COVID-19 pandemic in a way that advances equality and human rights. Likewise, the Emergency Budget Review was based on a thorough review of all devolved spend planned for 2022-23, across all portfolios, to address significant pressures on the Budget, and to identify any opportunities to further support measures to help with the cost of living crisis.

We recognise that to produce meaningful results staff must be supported to do this. Therefore, **developing more effective processes is a priority**. The development of effective processes will continue to be subject to iterative improvement including reflecting, and building on learning from previous budgetary cycles.

Our Leadership Framework describes the behaviours and attributes that we seek in our senior leaders by expecting **an inclusive leadership approach that actively seeks out and values difference** to underpin all SCS behaviours. The framework aims to provide consistency and rigour in senior recruitment and inform the development of leaders at all levels.

Beyond this, we believe **a comprehensive needs analysis that identifies the skills and knowledge required to further embed equality and human rights in all Scottish Government activity is critical**. The information gathered through this needs analysis , will

influence and further develop existing competence frameworks, including Skills for Success and policy profession frameworks, to ensure that these skills are properly reflected. More broadly, developing a clear framework of knowledge, skills and behavioural requirements will allow us to ensure that equality and human rights are built into the development structure and into all aspects of management including:

- Recruitment and promotion
- Performance management (building on the current diversity objectives)
- Development and talent management

We have mandatory diversity and inclusion objectives for all Scottish Government staff to embed equality into their day to day practice. Diversity and inclusion objectives are set during an individual's annual performance appraisals, worked on throughout the year and performance evaluated at the year-end review. Outcomes from appraisals feed into the individual's development plans and training and are reviewed on an ongoing basis. This applies at all levels including Senior Civil Service. For Director General objective setting, the Permanent Secretary issued specific guidance, which included expectations around delivering the Scottish Government's equality and human rights commitments.

The Scottish Government Policy Profession is being established as a formal profession, with the Policy Profession Standards setting out the expectations of all policy professionals. Through these standards and our learning offer **we will raise the capability of colleagues in all aspects of policy making, which includes ensuring that the consideration of equality and human rights are embedded into the policy making process.** The Director of Equality, Inclusion and Human Rights will sit on the Policy Profession Steering Group for this work and efforts will be made to further integrate equality and human rights, including gender competence, into policy making, including the budgetary processes.

Senior officials are asked to confirm their compliance with equality and human rights legislation through the annual certificates of assurance process. We will continue to develop this requirement in future by focusing the equality and diversity questions in the checklist in areas that we would like to improve and measure. The submitted answers, for example, can assist us in identifying the level of confidence senior officials have that processes are being followed and that they are ensuring adequate staff time for training.

Whilst cross-cutting responsibility for equality and human rights sits within the Social Justice portfolio and is led by that Cabinet Secretary, we are clear that **Scottish Ministers have individual and collective responsibility for equality and human rights across their portfolio responsibilities.** The Minister for Equalities, Migration and Refugees works across Government to engage with her Ministerial colleagues and raise awareness of the importance of equality and human rights across Government business. Guidance and briefings have been provided to Ministers which specifically include information on how their equality and human rights obligations relate to budget decisions. New Ministers coming into

Government receive induction training on equality, inclusion and human rights, which we will continue to refine and develop to including specific reference to equality and human rights obligations as they relate to the budget.

Actions

Prior to, or for, the 2024-2025 Budget

- Establish a senior leadership group which will scrutinise and bring challenge to the Scottish Government's strategic approach to embedding equality and human rights and enabling cultural change.

Prior to, or for, the 2025-2026 Budget

- Further embed Equality and Human Rights in competence and professional frameworks within the Scottish Government.
- As part of the 2024-25 EFSBS review, review the success of the dedicated PfG and Budget guidance and identify and implement improvements.
- Publish an Equality, Inclusion and Human Rights Mainstreaming Strategy

Knowledge and Understanding

Our ambition

We recognise that to effectively mainstream equality and human rights, and to embed these in the budget process, government officials require appropriate skills and knowledge.

Developing staff capability and capacity is a critical element of the work we need to do. This will require investment so that all staff have a suitable base level of knowledge and skills in these areas as well as developing more in-depth skills for specific roles. **This capability will require suitable resource and capacity. We must also ensure that the organisational culture aligns with this agenda.**

To inform our thinking we will look at, and learn from, how equality and human rights budgeting is developing internationally. We will work with stakeholders to streamline our approach and ensure we draw on good practice as we move forward. We will continue to look outwards, **seeking to learn from others and their approaches, while refining ours.**

We are implementing improved training, guidance, tools and resources to better enable officials to develop policy and deliver services which advance equality and respect, protect and fulfil human rights. We want government staff to have access to the right development opportunities, guidance and tools when they need it. A mainstreaming strategy is key to setting out our approach to building skills and knowledge in equality and the progression of the realisation of rights across government. Our approach will include building on new compulsory diversity and inclusion training, which has been implemented for all Scottish Government staff, including considering how frequently staff should be expected to update this.

Current and planned activity

The **Scottish Government regularly engages with the other devolved governments around budgetary issues**, including sharing best practice and learning. In 2022, Scottish Government colleagues participated in joint training with Welsh colleagues on gender budgeting delivered by the Scottish Women's Budget Group. They also heard from Irish colleagues on their progress in equality and, specifically, gender budgeting work in a dedicated Equality and Human Rights Budget Advisory Group session.

Our underpinning principle is to offer 'just in time' training, development and resources. This approach helps to ensure that individuals are enabled to produce high quality work, including impact assessments, when required rather than repeat training on a fixed timeline. However, through our equality, inclusion and human rights mainstreaming strategy consultation, **we will explore the impact of compulsory training to inform our next steps.**

In Spring 2023 **we launched updated guidance, tools and training for Equality Impact Assessments**. New training courses have also been provided, both online and in-person. There is a range of new guidance materials on Saltire (the government intranet), including templates and FAQs. This includes a suite of six new video clips of Scottish Government colleagues that focus on applying equality and human rights in policy making through equality impact assessments. In them, they discuss their experiences with equality impact assessments in their policy area - including how they overcame any difficulties and offering practical tips for completion.

We are also improving impact assessments more generally (including equality, children's rights and wellbeing, islands and other areas). This includes a specific work package to consider effective approaches to develop capacity and; developing and testing human rights impact assessment training. We have been piloting monthly drop in clinics so that colleagues can attend and ask their impact assessment questions in one place. To date, these surgeries cover Equality, Human Rights, Fairer Scotland and Child Rights and Welfare Impact Assessments.

Our online learning platform, Pathways, provides a wide range of material on equality and human rights for officials to access as part of their continuous professional development, including resources such as [Human Rights budgeting](#) and [Gender Budgeting in G20 Countries](#). A new 'Introduction to Human Rights e-Learning' course was launched in 2022 and is now available to all staff on Pathways. This e-learning provides an introduction to the principles of international human rights standards. In addition, an introduction to Human Rights session has been piloted in different policy areas. We will develop our learning offer further, alongside work to develop the Human Rights Bill.

We are working to establish Centres of Expertise across Government to develop officials' understanding of equality and human rights relevant to different policy areas. The [National Strategy for Economic Transformation](#) (published on 1 March 2022) sets out ambitious actions to build a strong economy that tackles structural inequalities and offers opportunities for all to succeed; that is oriented towards wellbeing and fair work; and where everybody, in every community and region of the country, will share in our economic prosperity. To support this ambition, we announced the establishment of a Centre of Expertise in Equality and Human Rights last year to build knowledge, skills and understanding, and help embed equality and human rights within the economic policy-making process.

We recognise that participation is an area of development and initial needs analysis work has identified the development of officials' skills to support participation and inclusion of lived experience as a key area of focus. Across the organisation awareness of the importance of incorporating lived experience into policy making has been gradually increasing and we are beginning to see further examples of this emerging. **The [Participation Framework](#) was published in February 2023 and was developed to help**

staff to incorporate quality engagement opportunities into the policy or delivery cycle. Providing opportunities for citizens to take part in ways that will influence policy, service design and decision making is also a fundamental part of the Scottish Approach to Government.

We launched our [Equality Data Improvement Programme \(EDIP\)](#) in April 2021 to strengthen Scotland's equality evidence base, following the conclusion of our Equality Evidence Strategy 2017-21. During the COVID-19 pandemic we saw that those most negatively impacted by the pandemic were those who were already marginalised and seldom heard. Furthermore, analysis of pandemic data highlighted gaps in our data for some protected characteristics, as well as intersecting characteristics.

Through the EDIP, we aim to improve the collection, publication and effective use of data about a diverse range of people and households. We plan to identify and fill gaps in the equality evidence base, share learning and good practice, and develop plans for longer-term data improvement. Actions in the EDIP range from: running workshops and sharing good practice case studies, to assessing the availability of equality data across the Scottish Government.

The first phase of the EDIP concluded with the publication of Scotland's new [Equality Evidence Strategy](#) in Spring 2023. This new Equality Evidence Strategy examines key aspects, such as the vision and purpose, and will include a plan which sets out key milestones along with identifying priority actions to fill equality gaps. The plan is shaped by responses from our [public consultation](#) and events carried out during 2022. Equality data improvements will be driven by analysts throughout the lifetime of the next Equality Evidence Strategy, covering the years 2023-25, by which time high quality, granular equality data from the Census 2022 should be available.

Actions

[Prior to, or for, the 2024-2025 Budget](#)

- In conjunction with the Equality and Human Rights Budget Advisory Group, we will organise an annual knowledge exchange event with other devolved governments commencing 2023.
- Through our equality, inclusion and human rights mainstreaming strategy consultation, we will explore the impact of compulsory training to inform our next steps.

[Prior to, or for, the 2025-2026 Budget](#)

- Publication of the Equality Human Rights Mainstreaming Strategy, outlining a strategic approach to capability development.

Annex: Response to Recommendations

Recommendation 1: New commitments and their intended outcomes should be developed on the basis of advancing equality and human rights, and assessed for their consistency with the Programme for Government, National Performance Framework and other targets. Existing requirements under the Public Sector Equality Duty and Fairer Scotland Duty should be effectively implemented, alongside human rights assessments and other dimensions of wellbeing, equality and human rights analysis. Closer scrutiny is essential to ensure they are conducted in a timely and meaningful way and that they are monitored and updated as policies are implemented over time.

We accept this recommendation.

Recommendation 2: Existing cumulative and ongoing spending commitments and funded programmes should be included in assessments of equality outcomes and progress in securing human rights and NPF outcomes.

We accept this recommendation.

Recommendation 3: Multi-year spending reviews should be aimed for in the future. Multi-year spending reviews were part of the original design of the Scottish Budget process and recommended by the Budget Process Review Group, including the production of a pre-budget framework developed in dialogue with partners. Multi-year spending reviews are particularly important for local government and other key delivery partners, and should form part of the budget process from the 2022-23 budget process.

We accept this recommendation.

Recommendation 4: The Scottish Government [should] produce a pre-budget statement, in-year reports and a mid-year review in line with international standards. The pre-budget statement should disclose the broad parameters of fiscal policies in advance of the Executive's Budget Proposal and outline the government's economic forecast, anticipated revenue, expenditures, and debt. In-year reports should include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals, and be issued quarterly or monthly. These should also report the equality and human rights impacts of in-year budgeting allocations or adjustments. Finally, the mid-year review should be a comprehensive update on the implementation of the budget as of the middle of the fiscal year, and include a review of economic assumptions and an updated forecast of budget outcomes. Equalities analysis and narrative within the core budget document is improved as a result. These recommendations are consistent with both the Budget Process Review Group report, and the commitments in the Open Government Action Plan.

We accept the principle of this recommendation and what it is aiming to achieve, insofar as it can be applied to a devolved fiscal context. We already publish the Medium-Term Financial Strategy (MTFS) prior to summer recess each year which covers many of the pre-budget statement requirements. We plan to review the schedule and

content of in-year review publications. There are limitations in some of the information due to the devolved nature of the Scottish Government.

Recommendation 5: Work with public authorities funded through the Scottish Budget and who have obligations under the Public Sector Equality Duty (PSED) and human rights legislation to develop processes for reporting on the impact of past spend and budget allocations on equality outcomes and advancing human rights.

We accept this recommendation and already have actions in train to implement it. We note that local authorities to whom this recommendation would apply are separate, autonomous and independent public bodies.

Recommendation 6: Analysis of the impact of changes in spending commitments to public and third sector organisations in relation to advancing Scottish Government priorities should be conducted and published.

We accept this recommendation and will work with EHRBAG to implement it.

Recommendation 7: Improve transparency and public participation in the budget process through the consistent publication of a Citizens' Budget and accessible information on the budget process.

We accept this recommendation and already have actions in train to implement it.

Details of response are contained in *Section 3 Communication*.

Recommendation 8: Invest in building knowledge and capacity on understanding equality evidence and human rights international standards in order to improve equality and human rights assessment and evaluation of outcomes. Set a timetable for training with oversight by the Mainstreaming Strategy Steering Group and Executive Team, with relevant updates on training on budget analysis to EHRBAG.

We accept this recommendation and already have actions in train to implement it.

Details of response are contained in *Section 4 Knowledge and Understanding*.

Recommendation 9: Evaluation of outcomes as published in the annual wellbeing report should become an integral part of the budget process and inform the different stages of pre-formulation, budget preparation, and evaluation of spend. These evaluation reports, of outcomes and spend, should be published on the Scottish Government website and should include consideration of key structural inequality by protected characteristics (and their intersections) as well as impacts on the realisation of human rights.

We accept the principle of this recommendation and what it is aiming to achieve but the Scottish Government does not publish an annual wellbeing report. We agree, nevertheless, that outcomes are an integral part of the budget process.

Recommendation 10: Public participation in formulating budget commitments and to ensure the integration of lived experience of policy decisions is essential. It is also contained within existing Open Government and Budget Process Review Group commitments to improve transparency and participation in the Scottish Budget process, as

well as necessary to meet international standards. The fiscal transparency project of the Scottish Exchequer is also exploring the formulation of a Citizens' Budget which aligns with the recommendations from EHRBAG.

We accept the principle of this recommendation. Our work on *Your Scotland, Your Finances* and research into Citizen's Budgeting is intended to improve future public engagement with the Budget process. Lived experience is integrated into policy decisions as part of the policy development process. We are not currently considering how to further embed lived experience into the overall Budget process.

Recommendation 11: Continue to develop, improve and embed equality in the policy process that helps Ministers make budget decisions and informs the nature of associated budget publications including the Equality and Fairer Scotland Budget Statement (EFSBS). In addition, introduce a pre-budget statement as part of the advance formulation and scrutiny process, as recommended in the Budget Review Group Report, and to fill gaps in international standards as identified in the SHRC Independent Budget Initiative. This statement should include a Pre-Budget Equality and Human Rights Assessment / Annual Portfolio Performance Update and be published immediately before summer recess. Progress reports should be made to EBAG and published on the Scottish Government website.

We accept the principle of this recommendation and already have actions in train to implement it. See response to Recommendation 4 for information on pre-budget statement.

Recommendation 12: Promote internal engagement with the EFSBS process and external use of the EFSBS as part of a suite of analytical activities and products that focus on how public resources and decisions are being used to drive equality and human rights and the evaluation of the impact of that spend. This analysis would be produced internally and assess the key inequalities of outcome relating to the main policy objectives in each portfolio, and what evidence there is on how these inequalities could be addressed. This analysis allows Ministers and senior officials to actively consider key issues and make budget and Programme for Government decisions informed by the evidence.

We accept this recommendation and have actions in train to implement it.

Recommendation 13: Build on initial approaches to frame action on equalities within a risk assessment framework as trialled in the 2021-2022 Draft Budget/EFSBS to support the process of identifying and responding to inequalities and advancing equality and the realisation of rights as the basis for allocating funds.

We accept this recommendation and will work with EHRBAG to implement it.

Recommendation 14: Retain EBAG with an expanded/re-worked name to reflect the drive for equality and human rights budgeting, confirm a set of Terms of Reference for EBAG, and continue the role of independent chair.

We have completed this recommendation.

Recommendation 15: Ministers should clearly articulate priority areas of action and focus in relation to advancing equality and the realisation of rights in the policy and budget documentation referred to above. They should endorse the EBAG recommendations, commission Scottish Government to develop an action plan, and set key milestones from September 2021.

We accept this recommendation.

Recommendation 16: Members of the Executive Team, and senior Scottish Government officials, should deliver clear leadership, direction and communication on ensuring that equality and human rights objectives and analysis are clearly evidenced and articulated in policy development and all budget decisions.

We accept this recommendation.

Recommendation 17: Scottish Government officials should be supported to constructively challenge colleagues on budgeting decisions and the importance of assessing decisions for their equalities and human rights impacts should be widely acknowledged.

We accept this recommendation.

Recommendation 18: Ensure all published budget documents are as clear and concise as possible.

We accept this recommendation and have actions in train to implement this.

Recommendation 19: Commit to, and produce, a ‘Citizens’ Budget’ – a condensed, accessible version of the budget, in line with Open Government and Budget Process Review Group commitments and to meet gaps in international standards.

We accept this recommendation and have actions in train to implement this.

Recommendation 20: Publish an easy read version of each of the key budget documents alongside the main document (including the EFSBS) in the Draft Budget 2022-23.

We accept this recommendation and have actions in train to implement it. We currently produce the *Your Scotland, Your Finances* which is an accessible version of the core Budget document.

Recommendation 21: Create online and deliberative spaces to engage public participation in understanding the budget process and composition, to deliberate on policy and revenue decisions, and to seek feedback on budget documents from users. Such actions are consistent with recommendations from the Social Renewal Advisory Board, the current commitment to Open Government and work underway within the Exchequer on Open Budgeting. Ensuring such participatory activities are inclusive and integrate and equalities and human rights perspective in the deliberative processes will be essential.

We accept the principle of this recommendation. We will continue to progress our commitments in line with the Open Government Action Plan, working with the relevant Commitment Group.

Recommendation 22: Develop a new Scottish Government website/budget portal dedicated to publishing analysis, reporting, evaluation reports, and other tools related to equality and human rights budgeting. These recommendations reflect the recommendations from the Social Renewal Advisory Board, the Open Government Commitments, and the fiscal transparency project of the Scottish Exchequer, all of which underscore a concerted programme of work for the parliamentary term 2021-2026.

We accept this recommendation.

Recommendation 23: Senior officials should prioritise and allocate adequate staff time to be trained on, and to undertake, robust equality and human rights analysis of both policy and budgets.

We accept this recommendation.

Recommendation 24: Equality and human rights responsibilities should be clearly articulated within performance management systems for all staff.

We accept this recommendation and already have actions in train to implement it.

Recommendation 25: Finance, policy and analyst staff should be supported by senior officials to work closely together to produce equalities and human rights analysis of spend, and processes are established to facilitate this joint working.

We accept this recommendation.

Recommendation 26: Cross-portfolio working must become the norm in tackling inequalities and promoting human rights in relation to formulating policy and spending commitments.

We accept this recommendation.

Recommendation 27: Ministers' own awareness and commitment to routinely request analysis of how proposed budgets would impact on equalities and human rights, and how to take this analysis into account when making final decisions on budget allocations, should be increased at portfolio level and across Cabinet. Ministerial training should be considered.

We accept this recommendation and already have actions in train to implement it.

Recommendation 28: Scottish Government increases cross-office competence by increasing the capacity for running training and providing advice on:

- structural inequalities and dimensions of equalities analysis
- domestic and international legislation including Public Sector Equality Duty (PSED) and international human rights standards
- effective equality impact assessments in the context of multiple impact assessment processes
- inclusive public participation on budget formulation and evaluation of outcomes

We accept this recommendation.

Recommendation 29: Scottish Government commits to continuous improvement of the equality evidence base such that officials have better access to, and knowledge of, relevant data and evidence and have an improved understanding of the structural nature of inequalities.

We accept this recommendation.

Recommendation 30: Officials are required to undertake mandatory equality impact training every three years.

We accept the principle of this recommendation, however we are mindful that there are more effective options for ensuring that officials have access to the right training at the right time. We already have actions in train to achieve the spirit of this recommendation, such as the recent publication of training materials on impact assessments for use by officials across the organisation, accessible when they need it

Recommendation 31: Design and deliver a programme of shared learning and knowledge exchange in partnership with devolved governments from autumn 2021 onwards.

We accept this recommendation.



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