



**OFFICIAL REPORT**  
AITHISG OIFIGEIL

# Equalities, Human Rights and Civil Justice Committee

**Tuesday 24 January 2023**

**Session 6**



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**Tuesday 24 January 2023**

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**EQUALITIES, HUMAN RIGHTS AND CIVIL JUSTICE COMMITTEE**  
**2<sup>nd</sup> Meeting 2023, Session 6**

**CONVENER**

\*Joe FitzPatrick (Dundee City West) (SNP)

**DEPUTY CONVENER**

\*Maggie Chapman (North East Scotland) (Green)

**COMMITTEE MEMBERS**

\*Karen Adam (Banffshire and Buchan Coast) (SNP)

\*Pam Duncan-Glancy (Glasgow) (Lab)

\*Pam Gosal (West Scotland) (Con)

\*Rachael Hamilton (Etrick, Roxburgh and Berwickshire) (Con)

\*Fulton MacGregor (Coatbridge and Chryston) (SNP)

\*attended

**THE FOLLOWING ALSO PARTICIPATED:**

Clare Gallagher (CEMVO Scotland)

Dr Alison Hosie (Scottish Human Rights Commission)

Professor Angela O'Hagan (Scottish Government Equalities and Human Rights Budget Advisory Group)

Rob Watts (Fraser of Allander Institute)

**LOCATION**

The James Clerk Maxwell Room (CR4)



## Scottish Parliament

### Equalities, Human Rights and Civil Justice Committee

Tuesday 24 January 2023

[The Convener opened the meeting at 10:00]

### Decision on Taking Business in Private

**The Convener (Joe FitzPatrick):** Good morning and welcome to the second meeting of the session 6 Equalities, Human Rights and Civil Justice Committee in 2023. There are no apologies for absence from today's meeting.

Our first agenda item is to agree to take in private item 3, which will be consideration of today's evidence on the budget. Are we all agreed?

**Members:** *indicated agreement.*

## Budget Scrutiny 2023-24

10:00

**The Convener:** The second item on the agenda is to continue our budget scrutiny. I welcome Clare Gallagher, who is the human rights officer at the Council of Ethnic Minority Voluntary Sector Organisations Scotland; Dr Alison Hosie, who is a research officer at the Scottish Human Rights Commission; Professor Angela O'Hagan, who is the chair of the Scottish Government equalities and human rights budget advisory group; and Rob Watts, who is an economist at the Fraser of Allander Institute. You are all very welcome.

All our witnesses are joining us remotely, so I ask you to type an R in the chat box when you want to come in on any question, as we go through this evidence session. I remind members to direct their questions to a particular witness in the first instance. Any other witnesses who want to come in will type an R in the chat box. We do not require every witness to answer every question. The committee is keen to cover a number of areas and I hope that we will manage to do that in the time that is available.

I refer members to paper 1 and invite each witness to make some opening remarks, beginning with Clare Gallagher.

**Clare Gallagher (CEMVO Scotland):** Good morning and thank you for having me. I am the human rights officer at the Council of Ethnic Minority Voluntary Sector Organisations Scotland. We are a national intermediary organisation and a strategic partner of the Scottish Government directorate for equality, inclusion and human rights.

CEMVO aims to develop the capacity and sustainability of the sector. With a network of more than 600 organisations, we gather intelligence on issues that affect communities and we use that to inform policy and practice. I work within our "Race for human rights" programme team; our aim is to embed equality and human rights in the day-to-day functions and strategic planning of public bodies, third sector organisations and private businesses. We adopt an antiracist and human rights-based approach and we offer consultancy support, including policy reviews, training, workshops, learning and learning webinars.

**Dr Alison Hosie (Scottish Human Rights Commission):** Thank you for the invitation to join you today. Budget scrutiny is a key area of my work and a particular strategic focus for the commission.

I start by saying that it is clear this year that a lot of effort has gone into producing strong

documentation and supplementary documentation. Four years ago, when I was asked to give evidence to your predecessor committee, I was asked to what extent the Government was taking a rights-based approach to budgeting. The very gloomy answer at that point was that the Government did not do that. Although there is still much to do—which we will talk about today—a lot of progress has been made in the past four years. It is also clear that, as well as effort having been made to produce supplementary documentation, a lot of work and time have been invested by committees—especially this one—and by some areas of the Government, in trying to get to grips with human rights budget work and in understanding and developing the right processes to support that.

My key message is that I want parliamentary scrutiny to really challenge senior Government to get much more on board with that work and to progress it further. The next necessary step on that journey is for Government to develop a more grounded understanding of the content of the rights that it is trying to achieve. It is good that budget documentation now points to relevant human rights and portfolio areas: the next steps are to understand how we respect, protect and fulfil those rights, and to have the budgetary resource that is necessary to achieve those rights in practice. I look forward to exploring that, and the challenges in doing it, during the meeting.

**Professor Angela O'Hagan (Scottish Government Equalities and Human Rights Budget Advisory Group):** Good morning, convener and colleagues. Thank you for the opportunity to talk with the committee this morning.

Speaking as the chair of the equalities and human rights budget advisory group, and following on from what Ali Hosie has just said, I have a number of positives to highlight to the committee. Some time ago, the advisory group made a series of recommendations to the Scottish Government in relation to the budget process, in order for it to build knowledge and capacity to do the type of equality and human rights analysis that will make for better policy making. The recommendations were well received, but we are still waiting for the responses, which I am assured will come fairly soon.

As Ali Hosie said, we can see significant improvements in the multiple documents that are part of the suite of budget documents, which continue to make Scotland a focus of interest internationally and in other territories in the United Kingdom.

However, we need to work towards a number of things. We need investment in training and capacity building and we need time to build

knowledge and to find new ways of thinking and doing in order that the Government is better able to fulfil commitments to meeting the recommendations of many advisory groups and parliamentary inquiries. We all, including Parliament colleagues, share a need for knowledge about and capacity for scrutiny and equality and human rights analysis.

We need greater clarity across the relationships between allocation, spend and outcomes and clarity across the relationships between equality objectives and the realisation of rights. We need to see that resource allocations and spend are aligned, and that policy has been formulated in such a way that that has been the starting point for policy thinking. We need a better understanding of the outcomes from spend and of the implications of changes in spend.

I will draw attention to a number of positives in what has been quite a challenging year for everybody, including officials in the Scottish Government. Our “Equality and Fairer Scotland Budget Statement 2022-23” continues to improve the mapping across of human rights. It has an extensive annexe that details some of the policy decisions, and it represents a huge but underused resource for policy-makers and scrutineers, such as yourselves in Parliament.

The fact that an equality statement was produced at all alongside the emergency budget review is positive. Despite resourcing pressures, the commitment to integrate equality analysis into the process was honoured. Given the millions of pounds in public money that are allocated in that way, there is potential in the proposed procurement strategy to have much more equality and human rights policy making and policy outcomes, and for that to be an area for scrutiny.

The fiscal transparency project, which is led by the Scottish exchequer, is really interesting; it is hugely beneficial and has huge potential in terms of improving transparency around Scotland's finances.

I have two quick things to say about the opportunity that the forthcoming human rights incorporation bill would present. The National Advisory Council on Women and Girls—I declare an interest; I am a member of the council—recommended that there should be on-going scrutiny and a statutory intersectional gender budget analysis. The new human rights bill, which would incorporate the Convention on the Elimination of All Forms of Discrimination against Women and the International Covenant on Economic, Social and Cultural Rights, would provide that opportunity to incorporate intersectional gender budget analysis.

That is all that I will say. I am sorry for taking more than my allocated time.

**The Convener:** Thank you very much.

I bring in Rob Watts.

**Rob Watts (Fraser of Allander Institute):** Hi, everyone. I am an economist at the Fraser of Allander Institute, which is an economics research institute at the University of Strathclyde.

The budget day is a very busy day for us. We have a keen interest in making sense of the choices that have been made and what those choices tell us about the Government's priorities so that we can inform the public debate about the trade-offs and choices that we face as a society, both in Scotland and across the UK.

I think that the reason why I have been invited today is that, last summer, I undertook with the Scottish Parliament information centre an academic fellowship that aimed to further the committee's understanding of human rights budgeting and how it can be applied in a Scottish context. That was a learning journey for me. One of my key takeaways was that we often think about human rights as political and civil rights—freedom of speech and the right to a private life, for example—which place obligations on Governments to refrain from acting, but the new human rights bill that is on the horizon, which will enshrine economic, social and cultural rights in Scots law for the first time, will place obligations on the Government to take active steps to progressively realise rights over time and to immediately deliver a minimum core element of each right for everyone within its jurisdiction.

The choices that Governments make about how to raise, allocate and spend resources are critical in terms of meeting their obligations, and we need to think about the impact that budgets have on human rights. I echo what Dr Ali Hosie and Professor Angela O'Hagan said: progress has certainly been made in linking the budget to human rights.

I am very grateful to be here to explore where we are and where we will go next. I am looking forward to the discussion.

**The Convener:** That is great.

We will move to questions. During our pre-budget scrutiny sessions, a number of witnesses said that some of the documentation is not accessible to everyone. Do the documents that were published this year meet the aspiration that documentation will be accessible? Were there areas in which accessibility was not as good as it could be? Do you have suggestions for improvement?

I think that most of the witnesses will want to answer those questions; we will kick off with Clare Gallagher.

**Clare Gallagher:** Great progress in accessibility was made in this year's budget, but there are always ways to learn, and we are very early in Scotland's journey on human rights budgeting.

Not having a finance background, I found "Your Scotland, Your Finances: 2022-23 Scottish Budget" to be really useful and very clear. I would say—[*Interruption.*] I apologise.

Information about why decisions have been made should always be published at the same time as the budget; that document was integral to my understanding of the budget.

On accessibility, there are still a lot of acronyms and economic jargon in the budget documents. That is to be expected, but we should make a bit more progress in making what acronyms mean easily available.

When I gave evidence in a pre-budget scrutiny session, we talked a lot about accessibility and targeted engagement, and what they would look like. We still need to do a bit more capacity building in relation to the budget process so that people know what the budget is and why it is important to them. We should target priority groups in society that are not engaged in the process by talking to them about why budget decisions, whether they are about council tax or children's education, matter to them. That is vital.

**The Convener:** Thanks very much. You never need to apologise for a pet coming on screen, particularly when it is a cat.

Angela, would you like to say a few words on accessibility in general?

**Professor O'Hagan:** Sure.

I echo what colleagues have said: there has been significant improvement. The improvements are mainly in the annexes and in the multiple documents around the main budget document, but working your way through the main budget document remains a bit of an art form. That relates to Clare Gallagher's point about public information and how well informed the public are, which takes us into areas relating to transparency and participation.

There is still a job to do—certainly, in terms of trying to follow the money across the budget. The way in which allocations are presented makes that very difficult. There is an on-going lack of clarity, with multiple repetitions of allocations, about which it is not clear from which budget line they are coming, and on which the narrative does not always align with what is in the various tables and so on.

10:15

In the annexes—I am thinking of the “Equality and Fairer Scotland Budget Statement 2022-23”—there are some very helpful examples of the types of policies on which money is being spent. However, greater clarity is needed on how those examples have been selected. An explanation of the purpose of the examples, without having to delve into what can appear to be quite a daunting annexe—very valuable though it is—is also needed.

In terms of accessibility, in order to understand the budget and what different allocations mean there is a need to reintroduce something that I think used to be there, or used to be somewhere in the documentation, which is a clearer indication of where spend is up and where it is down. As colleagues, particularly from Audit Scotland, have repeatedly emphasised at the equality budget advisory group, it is important to understand the implications of decisions—especially where the decision has been to reduce the amount of spend—and to understand how the implications and potential impacts of decisions have been considered. That needs to be more clearly articulated and presented.

Finally, I do not want to cut across Ali Hosie, but in terms of accessibility, there is really good stuff in the annexes in terms of use of graphics, colours and so on. However, there is a need for greater mapping across of individual rights to various portfolios and for greater clarity on what that means. I will let others come in.

**Dr Hosie:** In the “Equality and Fairer Scotland Budget Statement 2022-23” the data is in the annexes, but you have to delve around to find a lot of the information that you want. Therefore, I am a bit disappointed with the statement. I came away not really knowing what evidence had informed decisions or what difference evidence had made to budget decisions. There was insufficient clarity around the decision-making process regarding funding and around the impact of decisions and the data that underpinned them.

Therefore, to a degree, the content felt a little elementary. Although I completely understand the need for accessibility and clarity in presentation, which are very welcome, the very elementary nature of presentation of the information gives rise to a wee bit of concern that what sits behind it is an elementary understanding. Angela O’Hagan talked about the connection between the content of the rights and what we are trying to achieve; I am not sure that the appropriate level of understanding of that exists.

There are a number of vague statements connecting budgets to positive impacts on people’s rights, but there is no substance to

explain how that is to be achieved. A little bit more detail is needed—lines about the illustrative examples of the type of spending and the analysis that has gone into formulating those policy actions. At the moment, when you read through the examples you are left wondering why the examples were chosen. Have they been cherry picked? What was the reasoning behind their inclusion? That leads to transparency issues that I am sure we will come back to later.

“Your Scotland, Your Finances: 2022-23 Scottish Budget” guide is a really good and accessible document. It introduces the citizen to what the budget is about, why spending is needed, where it is needed and where the money comes from. A citizens’ budget document should be a sort of gateway to information. It is not meant to replace the detailed budget documents, but it is important for introducing citizens and civil society to the knowledge that they need in order to participate as informed stakeholders, and to be able to hold the Government to account for its spending decisions.

However, there is an important distinction to be addressed around the question of what we want a citizens’ budget document to do, because more than one type of citizens’ document can be produced at different points in the budget cycle, supporting different aspects of the budget process. Should we produce a pre-budget statement that boosts participation and engagement before decisions are made, or is it just about raising awareness and providing information after the decisions are made? That is necessary and it is what the existing document does. It is not a bad thing, but the more such tools there are, the more we can support people’s participation in engaging on decisions before they are actually made.

That reinforces Clare Gallagher’s earlier points about the need for education. The Government has been—possibly Parliament has, too—a bit too passive and has produced documents without actively promoting them. We must support people to engage. The budget is not for everyone, but it should be. We need to support public education to make the process something that people want to get involved with. I will leave it there.

**Rob Watts:** First, I stress the importance of accessibility. It underpins all three principles of the human rights budget process: transparency, participation and accountability. Those principles cannot happen if citizens are not engaged or cannot understand the budget decisions that have been made and which affect their lives. That is important.

As an economist who has worked as part of a team of economists, I can say that it sometimes takes us time to get our heads around the main budget document and to make sense of the

decisions that have been made. That might be because it is a complex and big process to go through.

It is welcome that budget information is conveyed in different formats. One opportunity for further progress in accessibility might come from producing budget documents in a greater variety of formats. For example, my Scottish Parliament information centre briefing last year was based on a case study of people with learning disabilities, who often use easy-read documents to process information. It would be useful to have an easy-read document published alongside the budget. There could be other formats—a British Sign Language version or versions in other languages. There are opportunities for further improvement.

**The Convener:** Pam Duncan-Glancy has some questions.

**Pam Duncan-Glancy (Glasgow) (Lab):** Thank you, convener, and good morning to our panel. Thank you for joining us and for the evidence that you have submitted to the committee in relation to the budget process.

I have a couple of questions about accessibility, the first of which is for Rob Watts. The Scottish Government said in its response to our letter that it has worked hard to make the “Equality and Fairer Scotland Budget Statement” “deliberately accessible”. Can you see that in the budget, and is that enough?

**Rob Watts:** It is more accessible. Setting out each portfolio with a clear link to the national outcomes and human rights at the start presents the information in a way that everyone can understand.

The document is very long and a lot of the narrative in it could point to more detailed examples of the impact of spending decisions and the data that backs those up.

There is a judgement to make about whether that is sufficient. The open budget survey has a set of objective measures that the budget can be scored against, in line with the human rights budgeting process. That was last done in Scotland before a number of recent changes were made, so it might be worth revisiting that survey to assess what is happening in the budget now against those metrics.

**The Convener:** I bring Ali Hosie on that question, and then Clare Gallagher.

**Pam Duncan-Glancy:** I have a further question in that area.

**The Convener:** Do you want to go first, before folk come back in?

**Pam Duncan-Glancy:** No. Sorry; I thought you were moving on.

**Dr Hosie:** Since my last discussion with Rob Watts on this topic, the commission has decided to repeat the open budget survey process. Research is under way and we will publish the results, along with the global survey results, in spring next year. We last did that survey in 2019 and found that, in a number of areas, the processes were lacking. We provided information where we could see that improvement was needed and it will be interesting, as Rob said, to say where, or how much, progress has been made and to benchmark that against international best practice.

**The Convener:** We will hear from Clare Gallagher and then go back to Pam Duncan-Glancy.

**Clare Gallagher:** On accessibility, I echo what Rob Watts said. The “Equality and Fairer Scotland Budget Statement” is very detailed and thorough, although it has a lot of room to improve in order to be accessible. I found it very clear to read, but when I think of other people reading it, I can see that there are a lot of words on one page. It is not in easy-read format. As Rob Watts said, there are no other versions of the document, for example in other languages. That is required in order to empower people to learn about the budget process and the impact that the budget will have on priority areas and protected characteristic groups. It is paramount that those versions are published at the same time. There are national standards that set out what easy read documents are and what they look like.

**Pam Duncan-Glancy:** I am sorry for interrupting, convener. I had assumed that we were moving on to another question—thank you for setting me straight.

I have a further question on that area for Angela O’Hagan. I notice that in previous submissions, you have said that capacity and support for organisations to engage in the “Equality and Fairer Scotland Budget Statement” is crucial. We know that that is important for both accessibility and transparency. What capacity and support is required and is it in place? What could be done to further improve that?

**Professor O’Hagan:** Good morning, Pam. It is nice to see you.

As I have said many times, in iterations of the committee and to people across government, both the Scottish Parliament and the Scottish Government could do a lot more to raise public awareness of Scotland’s finances. “Your Scotland, Your Finances” is a great example of an accessible, easily understandable piece of public information. However, there needs to be much more work on basic public information in order to make such approaches to and opportunities for participation more meaningful.

I do not disagree with what colleagues are saying, but the two things need to go hand in hand. Producing the budget documentation in multiple formats and versions is one thing, but people need to know that those are available. They need to have some background to that information and how they can use it—we cannot just produce it and expect it to have that effect.

Both the Government and the Parliament need to make greater effort—which means some spending—around meaningful opportunities to participate; in order to make those opportunities meaningful there needs to be much more effort to engage people in building their knowledge and capacity to understand the structure of Scotland's finances, the budget processes, what the Government does, what Parliament does and what a whole raft of public organisations do. As scrutineers, advisers and members of the public, we need to remember that the Scottish budget is largely disbursed to a range of other organisations that then spend the money according to their plans or agreements with the Government. That relationship needs to be more closely scrutinised and better understood publicly so that people see where the distinctions are between what Government does and what other agencies do.

Creating and resourcing participation and knowledge building would increase public capacity for engaging in better quality and more meaningful outcomes from consultation and participation. That would also shift the praxis a little bit and perhaps avoid repeatedly asking the same questions of public sector and community organisations.

I have spoken to this committee and others about the committees being much more engaged with community organisations in order to build capacity and knowledge around public finances and scrutinising finances. That information from the lived experience of trying to navigate or understand public information would then inform the presentation of content and the different versions of that content in future iterations of the budget and other policy documents.

10:30

**Rachael Hamilton (Ettrick, Roxburgh and Berwickshire) (Con):** With regard to the Scottish budget, the Fraser of Allander Institute said that there is

“little evidence of robust analysis of how budget decisions will enable human rights to be realised.”

What research and analysis has the Scottish Government conducted on how the budget will enable human rights to be realised?

**Professor O'Hagan:** That is a big question, because there are lots of facets to it.

I can answer from the perspective of the equality and human rights budget advisory group. We have a workplan, which cuts across a range of public policy areas. We do not have a policy making role and we do not have a role in commissioning research—we do not have a budget, either—but we have had significant input on, for example, the distributional analysis that is produced in Government and the shape and content of the “Equality and Fairer Scotland Budget Statement”, as well as a constant improvement programme, if you like, around how equality and human rights analyses are integrated into the policy making process across Government. That involves trying to influence, inform and shape the review of the public sector equality duty and making lots of recommendations and suggestions about improving the equality and human rights impact assessment process. As I said in a number of answers in the context of the need to build knowledge and capacity, there have been significant improvements through the equality data improvement programme.

The next step is to get not only good and better intersectional data but a better understanding of what that data tells policy makers, members of the public and members of the Parliament, and a better understanding of how to use that data in policy making and in scrutinising policy outcomes and spending decisions.

A range of social research goes on in the Scottish Government. Useful and important research came out alongside the budget in relation to the cost of living crisis, and in-depth analysis informs the annex to the “Equality and Fairer Scotland Budget Statement”. However, those resources are not well used in the Parliament, in Government or externally. They are significant resources, which can and should be used to inform policy making.

You asked about research. There is a raft of research. EHRBAG tries to draw on experience and expertise not just across its members but across other territories of the United Kingdom and internationally. Just a month ago, we had a session on comparative international practice, at which we looked at what the Organisation for Economic Co-operation and Development recommends and considered the next steps for the Scottish Government budget process in relation to the benchmarks of the OECD's findings in many countries around the world.

We look closely at what is happening in Wales, in the Republic of Ireland and through a range of civil society organisations. We draw on practices that are emerging in Wales, Northern Ireland, the Republic of Ireland, the United Kingdom Women's Budget Group, the Tax Justice Network and so on. A lot of informal research-based evidence comes

into the deliberations of EHRBAG and goes on to inform some of the improvements that we have seen in the budget documentation.

**Rachael Hamilton:** Thank you for your answer—

**The Convener:** More folk want to come in—

**Rachael Hamilton:** May I come back to Angela O'Hagan before we bring them in?

**The Convener:** Briefly, yes.

**Rachael Hamilton:** Thank you.

I wanted some clarification, Angela. You said that you have no budget. What did you mean?

**Professor O'Hagan:** Exactly as I said, EHRBAG is an advisory group and does not have a programme budget. We draw significantly on the external members' resources and we draw significantly on Scottish Government officials' time in servicing and meeting the group and then actioning its recommendations.

**The Convener:** Pam Duncan-Glancy wants to come in very briefly on this point, and then Dr Hosie and Rob Watts want to come in on the wider issue.

**Pam Duncan-Glancy:** Professor O'Hagan, are you aware of resources in the budget that go to other organisations to support some of the capacity building that you spoke about in response to my earlier question and to Rachael Hamilton's question?

**Professor O'Hagan:** Do you mean specifically resources that go to other organisations to boost capacity and understanding around the budget process?

**Pam Duncan-Glancy:** Yes.

**Professor O'Hagan:** Not that I am aware of, other than the Scottish Women's Budget Group, which is the most obvious one that comes to my mind. It has received a grant. I should declare that I am trustee of the Scottish Women's Budget Group, but I had no role in that application.

The Scottish Women's Budget Group has a programme of capacity building on gender budgeting with local government. That is one organisation—possibly the only one—but I do not know how that budget is disbursed across the whole of the Scottish voluntary and third sector in relation specifically to building capacity in the budget process, which I think should be much better funded than it is now and should be an integral part of our understanding.

**Dr Hosie:** Moving on from what Angela O'Hagan said, in relation to the clarity around decision making, we are still asking frequently for more transparent information around the decision-

making process to understand how all of the research that she highlighted is used to inform decisions.

In some of the pre-budget scrutiny on the decisions of the resource spending review, for example, we argued that we could not come to any conclusions about whether the right areas had been focused on because we could not access the evidence around the decision-making process that had taken place. There was no visibility in the impact assessments on how the decisions had been reached.

That is not new; it is something that has been argued for since committees started doing scrutiny. There needs to be a better showing of the Government's working in the margins and of how decisions are made. Leaving aside the political aspect of the negotiations that happen around budgetary decisions each year, we have consistently argued to see a better rationale and justification of spending decisions that are informed by human rights standards and equalities data. We are seeing improvement, but we are still not there.

We also continue to argue for having a much better relationship between the commitments in annual budgets and the monitoring and measurement of the outcomes of those budgets, both year on year and cumulatively. It is in that area that I feel that the parliamentary committees could be stronger in challenging the Government and saying, "This is what you said you were going to do; what have you done and what are the outcomes of your spend?".

The clearer the budget commitments, as well as the links to the main policy drivers or the frameworks that underpin them, what outcomes they are anticipating or aiming to achieve and how the Government intends to evaluate that impact, the easier it will be for us to have that desired clarity over decision making.

The other areas that we have frequently commented on here are around seeing much better links to the relationships among budgets, the programme for government and the national performance framework outcomes and indicators. I know that we are likely to come on to that later, so I will hold my thoughts on that for now.

**Rob Watts:** If we are talking about the data and research that underpin decision making and the impacts of budget decisions on human rights, the key document is the "Equality and Fairer Scotland Budget Statement 2023-24". You can see the progress that has been made and the direct or explicit linking of human rights to each portfolio. In each portfolio, there is commentary around new spend, the expected impact and links to research.

On next steps, some of the information is quite generalised and some of the rights that have been allocated to each portfolio cross across more portfolios than the rights are attributed to. Some of the research and evidence that is pointed out does not link to the protected characteristics that it is highlighted under. The next step would be to have a bit more clarity and detail.

Budgets involve trade-offs and, as users, we want to understand not only that X million pounds is being spent on something and what the expected impact is but why we are spending it on that and not on something else. We also want to understand the balance of the trade-off that has been struck and why that and not something else is a priority, and to have links to human rights. It would be useful to have that kind of commentary in the equalities statement.

**Maggie Chapman (North East Scotland) (Green):** Good morning. Thank you for joining us and for your comments so far. I want to delve into more detail on questions of accountability. Angela O'Hagan, in your opening remarks, you said that there is a clear need for much stronger or deeper scrutiny of Scottish Government decision making. Ali Hosie, in your previous answer, you talked about the linkages between the programme for government, the national performance framework and other policy frameworks and how those assist or otherwise our understanding of the realisation of rights.

I will start with Ali. Will you comment on those linkages with the NPF and the programme for government? Do they aid our understanding of what human rights outcomes we are seeking to achieve? If not, what could we do differently?

**Dr Hosie:** On a positive note, as Angela O'Hagan and Rob Watts have said, we are hearing about progress towards better linkages between the national performance framework, national outcomes and budgets. As Rob said, in the budget documents, all the portfolios indicate the associated national outcomes and relevant human rights. However, it does not go any deeper than that, which is where the improvement is needed. There is no obvious depth to the understanding of those connections, and there is no understanding of the content of the specific rights in terms of what they are meant to achieve.

I talked a lot about that in my pre-budget evidence with regard to the resource spending review, and my points are similar on this. Although there is a narrative on the NPF and the national outcomes that are presented in the statement, it does not explore the prioritisation of resources through the lens of Scotland's national outcomes. There are no direct connections made between allocated spend and national outcomes—there is not a budget line—and therefore the way that the

NPF and all the budget documents are constructed limits accountability, because they do not allow for a transparent assessment of impact.

From a rights perspective, those outcomes should be grounded in Scotland's international human rights obligations and commitments. I have argued for a long time that the whole of the NPF could be grounded in our international obligations, but it is not presented in that way. With regard to its stemming from an analysis of human rights concerns that different groups face across different sectors, such as housing, health and education, the broad framing of the national performance framework needs to be more closely aligned with spending commitments and annual budgets, the scrutiny of outcomes and the human rights obligations under international law.

The Government's policies would then be designed to respond to those concerns, an assessment would need to be made to ascertain the level of resource that would be required to deliver on those policies, and the Government would be further required to explore how to generate the necessary funds. Following that allocation, the Government would then monitor how the money was spent—whether it was spent as planned and, if not, how it was redistributed, what was delivered and to whom—and evaluate whether the policy was implemented and planned and what impact it had.

However, if we are saying that the national outcomes are the key concerns for Scotland, the priorities, the annual programme for government and the budget need to be aligned with them, starting with the outcome that we are trying to achieve, assessing what is required in policy terms, providing resource to achieve those outcomes and then exploring what resource generation is required to fund that.

On scrutinising outcomes, parliamentary scrutiny could also be improved—not in a party-political way but by actually trying to follow the money, as Angela said earlier, and following what we agreed that the outcomes would be and whether they are being achieved, and, if they are not being achieved, by considering how policy interventions could be rethought and the implications of that. The other thing about the implications of changing spending decisions, which Angela also referred to, is what happens when money is taken away from an area—not just assessing the impact of allocations. Those are all areas that could be improved.

**Maggie Chapman:** Thanks, Ali. That is really clear. The suggestions for how we rethink the national performance framework are really helpful. Angela O'Hagan, may I bring you in and ask for your comments on that? Are there cross-portfolio issues, inconsistencies or conflicts that we need to

tease out, particularly if we are thinking about human rights in the round and having an outcome or impact focus rather than departmental silos?

10:45

**Professor O'Hagan:** I am not sure that there is much to add to Ali Hosie's fantastic human rights budget scrutiny 101. It was a superb and comprehensive answer.

I will re-emphasise, as Ali has done, the alignment with the national performance framework. The NPF is a long-term vision of what we as a nation want to realise with our resources—and we need to secure the maximisation of those resources. That has significant implications for revenue raising—for how public money is raised. Often, too little attention is paid to that; yet, in recent months, there has been quite a lot of activity in that area when it comes to transparency, accessibility and participation. That is a side point.

Greater alignment with the NPF is needed, as Ali has said. The national performance framework is long term. It needs to be supported by multi-annual budgeting and updated by the annual programme for government, an annual budget statement and adjustments to the budget, which should map clearly on to one another and therefore make much clearer what the Government intends to do, what resources are being allocated, how outcomes are understood and whether those outcomes are achieving the intended objectives—and, if not, how they should be reoriented.

Being an economist, Rob Watts has talked about trade-offs. I do not talk about trade-offs, because I think that we should start always from the perspective of advancing equality and securing the realisation of rights. However, I understand the broader point that public resources are tight. That has been set out clearly in the resource spending review, the subsequent emergency budget review and the current draft budget.

You asked about specific areas. The hollowing out of local government finance, which has happened consistently in recent years, is very clear. The reduction in its resource base has made it increasingly difficult to provide basic statutory services. Education services are about to take a really big hit, yet the attainment gap is a priority Government mission, as is child poverty.

Social care is chronically underfunded, and the economic multiplier benefits of investing in care and the care economy are consistently underplayed or even disregarded in economic policy.

Cuts to funding across public services have a knock-on effect across all sorts of policy areas. In my home city of Glasgow, there is a proposal to cut the funding to The Food Train. Social isolation, the importance of living well and preventing deterioration in health and independent living among older people are priorities in Government policy, yet we know from research for the University of Glasgow for the Food Train that more older people who are in receipt of local authority care provision are malnourished. That is a consequence of the statutory time limitations on care packages and of shortages of the staff to meet those requirements; yet the Food Train in Glasgow faces the closure of lifeline food provision in social services, due to council decisions.

Funding is tight, but decisions need to be made from a different perspective, which starts with securing the minimum rights without discrimination, then building the services and approaches to allocations—to come back round—that deliver the vision that is set out in the NPF.

**Maggie Chapman:** Clare Gallagher wants to come in; then I will bring in Rob Watts.

**Clare Gallagher:** Just to come back to your original point about accountability, there is a broader question about where accountability lies in the budget. Accountability is one of the three core principles of human rights budgeting but, in reading the budget, we know that money is allocated to a certain number of public bodies straight away. That is the process. We have the Equality Act 2010 to make sure that those public bodies comply with their public sector equality duties. However, as we hear time and again, the public sector equality duties and mainstreaming reports have, largely, become a tick-box exercise and are no longer having much impact—if they ever had. They have not realised their potential.

We have to think about where accountability lies. If X amount of money is given to a public body, but we can see through its public sector equality duties and mainstreaming reports that it is not meeting its targets on improving race equality, disability and the gender pay gap, what are we saying to it that makes it accountable? Is it within the budget? Can we say that the money going to that public body must be contingent on improvement in those areas, or is it about the relationship between the Government and the public body?

Wherever that conversation lies, it needs to be clear and transparent, and it is not at the moment. We need to know where to draw the line if a public body is not achieving its public sector equality duties. Improvement plans are required and necessary, but some public bodies provide vital support in realising people's human rights, so where do we draw the line? I know that a body

might need to improve, but while it is improving, it is still missing and not providing services for a certain part of society.

It all links in with funding in the third sector. If I remember correctly, third sector funding has decreased this year, but we know that a lot of public bodies rely on the third sector for their expertise and knowledge, and for helping them with their mainstreaming report and to improve their gender pay gap, race equality and anti-racism practices. If the Government is decreasing its support, where will that come from?

A step towards improvement could be through transparency. One of the things that I noted that would help would be knowing why decisions are made. We have talked about that a lot during the budget process so far. If X amount of money is given for the development of an action plan on racism within health and social care, it is because we know that there is a direct link between institutional racism and the effect that it has on people's access to services and positive health and social care outcomes. We need to improve that.

I cannot remember who it was, but somebody mentioned impact assessments. They are very thorough for each protected characteristic, but we need to be more strategic with them. A huge part of an impact assessment is to say that a disproportionate impact on a protected characteristic or marginalised group has been identified, but no next step is required by the impact assessment. What are we doing to alleviate that impact and to help that group to realise its rights? That was missing from all portfolios.

In Scotland, we always advocate that those who carry out impact assessments should be continually trained on equalities and protected characteristics and what they are. There were a few discrepancies when some nationalities were put under a religion. We need to streamline the system a wee bit more, be more strategic and make sure that there is consistency across all portfolios.

**Maggie Chapman:** Thank you, Clare. Your comment about how we go so far and miss the next step is well made.

Rob, do you have any comments on this point? I am aware of time so I will leave it there after this.

**Rob Watts:** A good illustration of the point about silos is social security. The choices that the Scottish Government has made on social security should be seen through a human rights lens. If you look at them in isolation, they could be seen as evidence of progressive realisation of human rights, but the problem is that the policies are expensive and there is a growing gap between the

cost of those commitments and the funding received from the block grant. By 2027-28, that gap is forecast to grow to £1.4 billion.

The obvious question is how that will be funded. The danger is that it might be funded by moving resources from other areas of public service delivery that would otherwise enable human rights to be realised. That is the danger of looking at things in silos. It is essential that we at least start a conversation to try to understand how that situation will be managed through Government decision making.

**Maggie Chapman:** That links to the work that we will be doing on minimum cores in order to get a baseline across all the connections.

**The Convener:** A number of members want to come in on this issue.

**Karen Adam (Banffshire and Buchan Coast) (SNP):** I thank the witnesses for their evidence, which has been really informative. Angela O'Hagan spoke about making budgeting more accessible to people. She has made it more accessible to me, so I appreciate that. Your evidence has been really helpful.

In relation to flipping the position and tracing money backwards from the outcomes, I found interesting what was said about how we can do that in a more meaningful and progressive way. In my previous life, when I was a local councillor, information on the public sector equality duty was always at the back of our papers. In relation to how that was used, I do not know whether it was seen last or first but, for me, that was a symbol, which made me ask whether the duty was an afterthought.

We have a lot of tools, but are they being used in the right way and at the right time when decisions are made? Have there been any missed opportunities in the Scottish Government's approach? Could things be more measurable? We talked about outcomes coming first. How do we measure those outcomes? A lot of the time, it seems to be a case of the cart coming before the horse.

If you could tidy things up a bit, what would be your preferred system? What opportunities are there?

**Dr Hosie:** You are asking me to develop my ideal system. I would flip the way that we budget on its head. We start with our budget pie—Angela O'Hagan will like it if I talk about pie—and we discuss priorities and who will get which slice of the pie, but we do not think about whether the pie is as big as it could be.

We should think about what we are trying to achieve through, for example, the national outcomes or the programme for government. What

policies or laws do we need in order to achieve that? What funding do we need to realise those policies in practice? How will we raise the resources that we need?

I know that we have been discussing the resource constraints, but a key obligation of human rights budgeting is that we maximise our available resources. Although I was really pleased that the Scottish Government dipped its toe into the whole issue of taxation by starting to look at more progressive taxation, it did not focus on exploring council tax reform or a local-based wealth tax, which would be within the Government's existing tax powers. I recommend exploring the research that was published in December by Landman Economics, which fully explored and costed realistic and progressive taxation options that would allow Scotland to fund investment in our public services, including real-terms increases in pay for public sector workers. The reforms that it recommended could raise up to £1.3 billion in revenue over the initial years, and just over £3 billion over a longer period—a parliamentary session.

There are real opportunities in how we maximise our resources to start with, rather than starting with a limited pot. We need to think about what we want to prioritise. We all talk about what kind of Scotland we want to live in. What do we want our budget to service? What are our priorities? We should start from there. I would work backwards from what we need.

11:00

**Karen Adam:** The issue is that the priorities can often become subject to the push and pull of politics.

**Dr Hosie:** That is true, but that is where human rights obligations are key, because they are not something that is nice to do; they are legal obligations. Although we have not yet incorporated the human rights treaties, we have signed up to the various treaties through the United Kingdom. Their incorporation in Scotland will reaffirm our existing commitments. We already have the obligations, and the legal obligations are in place irrespective of who is in power. I know that it does not always appear apolitical, but those are legal obligations. Looking at it from that perspective takes a little of the politics out of it.

**Karen Adam:** That is helpful—thank you.

**Clare Gallagher:** I will pick up on a point that Karen Adam made about the public sector equality duty, which sometimes seems like an afterthought—that comes across in CEMVO's work. That duty has not been thought through in a strategic sense, which is something that should be done at the beginning of service design and

continuously throughout the process, rather than at the end of the decision-making process.

I will address the point about our priorities. The data that we collect can tell you a lot: it is our evidence for everything. However, we know that we struggle to collect meaningful data in Scotland because of the barriers that people face to disclosing their information. I have talked about how we can improve the collection of data, but I would like to focus on its disaggregation—we need to be doing that better, because it tells us what is really going on. Without it, we do not know that.

The process of disaggregating data starts with what questions we are asking in the first place. We need to ensure that service providers, local authorities and public bodies are asking the same questions because, at the moment, they are not. For example, in the race bracket, the forms for one local authority might have “White British”, “White Scottish” and “other” as categories, whereas the forms in another local authority will have a full list of other ethnicities. We need to have a much more streamlined and strategic approach, because if we are not asking the same questions, we are never going to know what is happening and we will never be able to capture the intersectionality that we know is important.

There is an issue there about the tools that we have. We know that impact assessments are a good tool, but we need to get to the next step, as I have said. We also need to know how much money is going into each sector. If the data told us that we needed to put more money into the realisation of certain rights for persons with disabilities, that we needed to challenge institutional racism or that hate crime was on the rise, those things would be our priority. We would have the evidence for those decisions, and we would be transparent and say that.

However, I come back to the term “meaningful allocation”. In future equality and fairer Scotland budget statements, it would be beneficial to be able to trace things and say, “Here is our information. This is why disability or race is getting more money. We're giving the equality, inclusion and human rights directorate £8 million, but £3 million of that is going straight towards this area.” That sounds quite simplistic, but I think that it is a good way to start. I appreciate that it was noted quite a lot throughout the budget process that there is a need to improve data processes in Scotland.

**The Convener:** I know that Rob Watts wants to come in, but I will let Pam Duncan-Glancy ask her question first.

**Pam Duncan-Glancy:** I want to follow up on the issue of human rights and to ask about the third sector, if that is okay. I am keen to know whether

the witnesses agree with Audit Scotland that there is an implementation gap when it comes to human rights and what the Government says about its policy intentions in the budget. Can you outline any areas where you feel that this year's budget process has failed to meet the Government's commitments on accessibility, transparency and participation in relation to the delivery of human rights?

**Rob Watts:** On the previous point about outcomes, Ali Hosie mentioned that the human rights obligations are not things that are nice to have but are essential obligations that are placed on the Government. That will be the case especially once the human rights bill has incorporated the various treaties.

It is valid to ask Government how it can be assured that it has met its obligations, what comfort it has that the budget will enable it to meet its human rights obligations and what evidence and outcomes it is basing that on. There is also a big piece of work on minimum core obligations, which we might save for another day.

Human rights should be a cross-party issue and the work on it should be able to withstand a change of Government. We should take the politics out of it.

I will leave it to other witnesses, who may have more to say, to pick up the point about the third sector.

**The Convener:** Pam Duncan-Glancy, do you want anyone else to answer?

**Pam Duncan-Glancy:** It would be helpful if Angela O'Hagan could comment specifically on what the Scottish Women's Convention said about women being overlooked in that part of the process.

**Professor O'Hagan:** I agree that there is an implementation gap, which goes to the points that Ali Hosie made earlier. There is a knowledge gap across Government, the public sector, the community and the third sector about human rights and what human rights means. It is a contested idea, but it is also an enabling framework for service design.

As colleagues have repeatedly said, there is also a set of legal obligations on human rights, which are about to be reinforced through the incorporation bill. Immediate attention should be paid to the issue and capacity should be developed in all organisations. It should not be seen as a burden or an encumbrance for public services, whoever those are delivered by. It is not simply a matter of legal compliance; it is necessary to take a human rights-based approach in order to secure the realisation of rights.

We talk about a wellbeing economy and about improving people's wellbeing, but as Karen Adam pointed out, we need to use analytical tools better to build capacity to apply the evidence. We need to have a clearer understanding of what the so-called problem is, why actions are necessary and what actions are appropriate. We should make better use of the tools, not only for reasons of legal compliance but because that makes for better policy.

I am not quite sure what Pam Duncan-Glancy means about women being overlooked. I have a general concern—this is a point that I have made many times—that mainstreaming equalities creates the risk that gendered experiences will be subsumed within that more generalised approach, just as the mainstreaming approach may fail to understand or to properly identify and act on the experience of people with disabilities. Is there a fine balance, or is this about better understanding structural discrimination?

Taking a protected characteristics approach risks increasing silos and individualising the concept of discrimination. How well is intersectionality understood? We are seeing much more use being made of terms such as "gender competence" and "intersectionality", but as Ali Hosie said, we do not know what understanding lies behind some of that language. Resources and time need to be spent on building understanding and improving knowledge and practice.

We need to understand the effects of race and disability discrimination and to look at intersections and overlapping experiences. For example, disabled women are often low-income women. Lone parents are often women and 92 per cent of lone parents are on a low income. It is important to understand those intersections and their causes, because they are structural and are often reinforced by policy decisions that do not take cognisance of, and are not informed by, equalities data or by an intention from the outset to secure the progressive realisation of rights.

I am not sure whether I have answered Pam Duncan-Glancy's question.

**The Convener:** We still have Rachael Hamilton to come in on this area, but we have crossed into an area that Pam Gosal wants to cover, so I will bring Pam in before going to Rachael.

**Pam Gosal (West Scotland) (Con):** Good morning. Thank you for all the information that you have provided so far.

My question follows on from what Pam Duncan-Glancy asked. In oral evidence, the Scottish Women's Budget Group said that a focus on gender equality was important, alongside a participative approach to identifying areas for preventative spend or policy. The Scottish

Women's Convention noted that improving rights through gender budgeting would improve other aspects of human rights, such as child poverty. Do you feel that the budget meets the gender budgeting standards? Could you provide details as to why that is or is not the case? That question is for Professor O'Hagan.

**Professor O'Hagan:** I probably started to drift into the territory of gendered analysis and how differences in experience are masked by an equalities mainstreaming approach, because one size does not fit all.

Gender budgeting is about feminist policy change; it is about taking a transformative view of the world and a transformative approach to policy making that understands the structural discrimination that arises from the gendered social norms that are reinforced in the labour market, the family, social security, on-going sexual violence and harassment, and discrimination on pregnancy, maternity and family-related circumstances.

Gender budgeting is about accountability, awareness raising and, ultimately, securing changes in Government policy from the perspective of informed, quality and robust intersectional gender data being applied throughout. For that to happen, we need to understand the budget as part of the policy process, not separate from it. If we set the budget aside from public policy and see policy decisions as something different, we are missing a big part of the puzzle and the process.

Gender budget analysis activates gender mainstreaming, because it brings in the concepts of continuous review and the analysis and data that we have talked about through identifying problems and potential policy responses and looking at the outcomes that policy interventions and associated spend are trying to achieve. We can answer those questions through scrutinising what we want to do, how we will know when we have got there, what outcomes we have achieved and whether they are the right ones.

That takes us back to the budget review process of 2016-17 and the introduction of pre-budget scrutiny to try, as colleagues have said today, to defuse some of the party politics around budget scrutiny. As well as looking forward, parliamentarians have to look back at whether spending allocations and policy objectives have aligned. They must also look at whether they are achieving the kind of policy outcomes that we want to see and how budgets might be realigned. We have tried over many years to make the different lived experiences of people visible in Scotland but, for many years, finance officials here and internationally have said, "What has gender got to do with the budget? The budget is about numbers." Budgets are about people and all the

diversity of their experiences, including the discriminatory experiences that they live through as a consequence of multiple discriminations.

Finally, I mentioned in my introductory remarks that the National Advisory Council on Women and Girls recommended a statutory footing for intersectional gender budget analysis. My view is that the forthcoming human rights incorporation bill, which will combine the elimination of discrimination against women and the International Covenant on Economic, Social and Cultural Rights, is a key opportunity to make that happen. There is a role for civil society in scrutinising that, and it is clear that there is also a role for Parliament in scrutinising that.

11:15

**Pam Gosal:** Thank you for that information. It is good to have all that context, but to go back to the actual question, did you think that the budget met the gender budgeting standard?

**Professor O'Hagan:** I am sorry. I thought that I was quite clear about that. No, I do not think that it did.

**Pam Gosal:** Right, I thought that.

**Professor O'Hagan:** We have been trying to do this for 20 years and the equalities mainstreaming approach undermines that. It is not a politics of equivalence, where we look at gender, then at race and then at disability—we need to look at them all in the round. That needs much more effective resourcing of training to build the knowledge of how to apply that approach. It also needs a change in our collective thinking. We are talking about a change in ways of thinking and doing.

Policy seems to be made from a kind of generalised analysis of the problem and then assessing that through all the different tools that colleagues have talked about: gender impact analysis, equality impact analysis, human rights analysis and so on. There is a kind of retrofitting that goes on that says, "These are the policy decisions that we are taking, how do they fit with our obligations and objectives around gender equality and race equality?". Instead, we need to start with a better understanding of what the problem is and what it is represented as—whether we can unpick it and understand it better—and then have better, much more gendered policy making as a consequence.

**Pam Gosal:** I have a wee supplementary question on that. In a previous evidence session, Susan McKellar spoke about the Scottish Women's Convention being involved in budget talks with the finance minister. She revealed that women's organisations had asked to be involved

in more depth but were told “no” because of the constraints around the budget timetable. I know that you have talked about the gender stuff, but are you satisfied that women were heard and included in the budget-setting process?

**Professor O’Hagan:** There is a huge area of participation that needs to be addressed. We have one of the most open budget processes in the world, but as I have said to the committee and to many others, it is hidden in plain sight. The Parliament and the Government have a responsibility to be more inclusive and much more proactive about who is involved to demonstrate how inclusive and consultative the process is. That goes back to what I said earlier about participation. For participation to be meaningful, there needs to be better understanding as well as more proactive effort to engage not just in formal consultation processes, but in a combination of knowledge building and information sharing that also incorporates feedback from a lived-experience perspective. That can only improve budget setting and other policy mechanisms.

Have women been heard on the budget? No. However, who is heard on the budget? There is a role for Parliament and for Government, as well as one for public organisations, too—local authorities running online consultations on what community members think should be cut from budgets is not informed consultation or participation. There is a role across organisations for collective action on that.

**Pam Gosal:** Thank you for that. I do not know whether anyone else wants to come in.

**The Convener:** Lots of folk want to come in. We have to move on.

**Rachael Hamilton:** I want to go right back to a couple of answers from Clare Gallagher. How could the Scottish Government achieve a better understanding of the links between things and the evidence that suggests that a cut in Scottish Government funding to third sector organisations impacts outcomes, such as the example that you gave, which was the gender pay gap?

**Clare Gallagher:** The Scottish Government could improve its understanding of evidence. I talked about data earlier. A lot more cross-cutting work needs to take place across all directorates in public bodies. First, there needs to be capacity building around the importance of data, because a lot of people see data as something to be collected for the purposes of judgment but not as something that contributes towards action. We have certainly come across that in our work. In relation to what could be improved—

**Rachael Hamilton:** Could I just come in on that point? The point that you made was about the budget. Are you hoping that the intersectional data

that you are talking about will include the financial link between a budget and an outcome?

**Clare Gallagher:** Yes. This links to what we have just discussed. We need to remember that when we are talking about outcomes and budget decisions, we are talking about things that affect people’s lives, so there should be an intersectional part of that. We talk about intersectionality all the time in committees and everywhere, but we need to go back and think about what we are talking about when we are talking about intersectionality. We need to improve that across the board, because without that, we will end up siloed. One committee might think that “intersectional” means that disability is the underpinning protected characteristic that we should focus on, while another committee might think that it is gender. I always advocate that it is about human rights and that we use human rights and the impact of decisions on them as our baseline and starting point.

**The Convener:** I am going to jump to Fulton MacGregor. We are approaching the limit of everyone’s availability, so I want to make sure that everybody gets time to come in.

**Fulton MacGregor (Coatbridge and Chryston) (SNP):** I thank the panel for giving us their views—you have covered quite a bit. I have a short question about the emergency budget review, which some of you touched on. Do you feel that equalities and human rights concerns have risen specifically out of the emergency budget review? How do you think that the budget might have addressed those concerns? I do not have a particular preference for the order that people answer in—if you want me to choose, I will ask Alison first.

**Dr Hosie:** There is no doubt that difficult decisions had to be made in the emergency budget review. Ultimately, there were not going to be any winners in that situation. For me, concerns were raised in relation to process. For all the focus today on progress around transparency, participation and accountability, those aspects were notably absent in the emergency budget review; there was a lack of evidence about how the decisions that were taken were reached. Without knowing what lay behind those decisions, we have no way of knowing whether there was a considered opinion about the choices that were made or whether they had an impact on human rights and equalities.

I am not being very eloquent. I will take the example of the prioritisation of wage increases over employability spending, which one of the other committees discussed in pre-budget scrutiny. Neither choice of cut was ideal, so in order to ensure that that step was not retrogressive, I would want to know when the

Government envisaged that employability spending would be reinstated, who will be affected by the decision, and who benefits most from the different types of spend—the cut on one hand and the wage enhancement on the other—considering women, parents, lone parents, people with disabilities and so on. Those issues might well have been taken into consideration, but that was not apparent in the documenting of the decision making.

Employability cuts are a good example. Our labour market was suddenly reconfigured as we came out of lockdown—and we now face economic instability—so for employment programmes to have been in the firing line then did not really chime with issues around economic recovery plans or the national strategy for economic transformation. The budget document that we have in front of us notes that 1.8 million adults in Scotland of working age do not earn enough money to pay tax, which shouts out that we are a really low-paid economy and that people need employability support, so cutting that did not make sense at that time.

Those are the kinds of discussions that are missing from the evidence around the decisions that were made in the emergency budget.

**Fulton MacGregor:** Thanks. That is really useful.

**The Convener:** Can I bring Angela O'Hagan in?

Angela, do you want to come in now?

**Professor O'Hagan:** I am sorry—I did not hear you asking me to come in.

I am not sure that I can improve on what Ali Hosie said. Many of her comments were what I would have said. It is about the read across. As I said earlier, in some ways it was—well, I cannot say that we were lucky, but it was a stressful time and there was a possibility that an equalities analysis of the EBR would not go ahead, given the resourcing capacity in Government. Again, that is indicative of the need to further embed this whole approach. An equality and human rights approach to the budget is not a parallel process—it needs to be absolutely integral to budget formulation.

I am not clear whether your question is about process or specific decisions. On process and presentation, again as Ali Hosie said, greater consistency is needed between portfolios in terms of allocation. On accessibility, some improvements could be made with regard to the connection between some of the narrative and some of the graphics around the portfolio, and there is a need to maintain the narrative in the links to specific human rights throughout. As we said earlier, there is a need to show the alignment between proposed actions and allocation in relation to the

national performance framework and the recommendations, of which there are many, from different advisory groups and parliamentary inquiries. There is an awful lot to juggle and condense with regard to the presentation.

On policy decisions and decision making, I go back to a long-standing narrative that colleagues have covered eloquently today in relation to the alignment between policy problems—as they are understood and evidenced—the actions taken and the appropriateness of those actions, the extent to which they are properly informed and how they are evaluated in relation to the outcomes. Is what is intended being achieved? Is the money being allocated in the way that was intended and having the desired outcomes? We need to get better at finding that out and articulating it. The process of finding out is partly about parliamentary scrutiny and wider scrutiny and partly about better processes in Government.

**The Convener:** Angela, I know that you have a hard deadline, which is why I pulled you in then—perhaps unexpectedly—before you needed to go. I want to say a huge thank you. We will let you go to your other meeting before we move to other folk to answer that question. Thank you for taking the time to speak to us today, and for giving us extra time.

**Rob Watts:** On the emergency budget review, I would not be surprised if there is another one this year. We had an emergency review because of the impact of high inflation eroding the value of the budget and the consequences for public sector pay. Because of the need to balance the budget, without being able to change tax rates in-year, the inevitable consequence was that spending would need to be reprofiled.

I emphasise the word “emergency”. I do not think that anyone would accept that it is an ideal situation, because the risk is that, once you are that far through the year, the areas where you can reprofile spending are narrowed—because you have already legally committed to spending lots of money. That means that there is a risk that whatever it is easiest to salami slice gets cut rather than consideration being given to the impact of those decisions on wider strategic objectives such as human rights. It looks as though that is why employability spending was reduced—because it was money that was planned to be spent but had not been spent at the time.

I was going to make the same point as Ali Hosie, but it is worth stressing that employability is absolutely related to human rights. It is an integral part of the tackling child poverty action plan. Many of the users of employability services rely on them to obtain equal access to the labour market, which is also a human right.

I will make one last point on what this budget does in relation to that. Employability spending is budgeted to increase quite dramatically up to where we expected it to be in this year. However, there is then a big question about the future. The Government has not published a public sector pay policy alongside the budget because of the uncertainty, so there is a danger that we could end up in this scenario again.

11:30

**The Convener:** Thanks, Rob. We have an issue with the chat function at the moment, so we cannot see whether anybody wants to come in. A few folk still have questions that they want to ask. If members have a question, can they direct it to a specific person?

**Karen Adam:** I have a quick question about outcomes. I feel that my questions around participation and suchlike were answered but a key point that was raised was about that outreach to the public and the idea of starting with outcomes and tracing the money backwards. How do we ensure that the outcomes that we are looking at are representative?

I think that Clare Gallagher spoke about how we had a demographic, for example, where a particular race was interlinked with a religion, but that was not necessarily the case. How can we ensure that the outcomes for that group, which are not interlinked with religion, are being met? What can we do to improve the information in relation to the outcomes? Can the Scottish Government do anything more in that regard?

**Clare Gallagher:** My point about race and religion was in relation to a specific portfolio that had put a nationality rather than a religion. Under religion, they had referred to Pakistan and efforts around schooling for young girls, which is a welcome commitment within a budget process but it was in the wrong section of the impact assessment.

We want a more strategic approach so that we can improve on that. The learning and development of those who are in charge of impact assessments and in charge of participation and engagement with the public is paramount on issues that relate to that demographic. We have to make sure that we are up to speed on what anti-racism looks like within participation. What are the things that we need to consider? Maybe we need a British Sign Language interpreter. What are the issues relating to white privilege? What are the barriers that people face to participation?

We cannot go forward unless we get those things in place. There is a structure there to improve things and to put those things in place, it is just about the actionable part—we have

mentioned the implementation gap before. For me, that is where the implementation gap is—there is a lot within the decisions and the “Equality and Fairer Scotland Budget Statement 2023-24” about how things are, but there is not a lot about why or about what we are going to do about it and, as I have said, that is the crux of the matter.

I would agree with what has been said by the other panel members about outcomes; we just need to fix that capacity building around outcomes. We have our national performance framework, the programme of governance, and our budget. However, we need to increase awareness and understanding of human rights; our outcomes are a realisation of human rights. People need to realise that human rights are not political; they are legal obligations, with or without the incorporation bill. The bill improves accountability and develops that minimum core that we were talking about but, regardless of that, we still have legal obligations. A lot of the time, the issue of human rights runs the risk of becoming a political pawn—that will not improve outcomes for our country or for the people in it.

**Karen Adam:** Thank you, Clare; that is really helpful.

**The Convener:** Thanks to everyone. We will wrap things up there. We would have liked to cover one or two other areas, but I think that we have done pretty well.

I thank all three of our witnesses for staying so far beyond the hour that we had anticipated. This has been a really useful session that has given us lots to think about. The committee will discuss its next steps in private session.

That concludes our formal business for this morning. We now move into private session to consider the remaining items on our agenda.

11:35

*Meeting continued in private until 11:52.*

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Published in Edinburgh by the Scottish Parliamentary Corporate Body, the Scottish Parliament, Edinburgh, EH99 1SP

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