



The Scottish Parliament
Pàrlamaid na h-Alba

Equalities, Human Rights and Civil Justice Committee

Kaukab Stewart MSP
Minister for Equalities
The Scottish Government

20 November 2024

Dear Minister

Pre-Budget Scrutiny 2025-2026

I am pleased to set out the Equalities, Human Rights and Civil Justice Committee pre-budget scrutiny views for the forthcoming Scottish Government Budget 2025-2026.

This year the Committee's scrutiny continued its focus on human rights budgeting building on work undertaken over the past three years. At its meeting on 1 October, the Committee agreed to focus its scrutiny on transparency in the context of human rights budgeting and the role of National Outcomes in supporting transparent and data-driven decision making and the mainstreaming of equalities.

This letter highlights issues and concerns which arose from our evidence. The Committee has noted that the Minister is not involved in setting National Outcomes within the National Performance Framework but has included this evidence for completeness. It will write separately to the Cabinet Secretary in this regard.

We look forward to receiving your response once you have had the opportunity to consider the Committee's recommendations.

Should you have any questions, please contact the Clerk to the Committee at EHRCJ.committee@parliament.scot

With best wishes

Yours sincerely

Karen Adam MSP
Convener

Contact: Equalities, Human Rights and Civil Justice Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email EHRCJ.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

Pre-budget scrutiny 2025-2026

Introduction

1. At its meeting on 1 October 2024, the Committee agreed its final approach to pre-budget scrutiny. As part of that approach, it agreed to integrate scrutiny of the Scottish Government's proposed revised National Outcomes and used cross-cutting equalities evidence gathered and shared with the Committee as part of the Finance and Public Administration Committee's (FPAC) call for views to provide a structure and witness base through which to explore transparency.

2. Accordingly, this year the Committee's focus is:

Transparency in the Scottish Government budget in the context of human rights budgeting, and the role of National Outcomes in supporting transparent and data-driven decision-making and mainstreaming equalities across portfolios.

3. The Committee held an evidence session on National Outcomes linking these to budget transparency and thereafter held a session on broader aspects of the budget.

4. The Committee initially set out an intent to explore the impact of Capital spending decisions on citizens through a participative lens. It began this work in April 2024 by launching a public-facing survey, and this evidence was provided to other committees to support a cross-committee look at Capital spending. Due to the impact of the UK Election on the Scottish Government's Programme for Government timetable and uncertainty over the legislative programme following the change in First Minister, the Committee's timetable for pre-budget scrutiny had to be reconsidered. This meant the use of a participative approach was not possible, and the focus had to be narrowed. The Committee remains, however, thankful to those that responded to its survey and committed to taking the learning from this experience into the next round of scrutiny.

Human rights budgeting

5. The Committee began this parliamentary session with a broad exploration of human rights budgeting. This was supported by an academic fellowship in 2022. Rob Watts of the Fraser of Allander Institute explored Human Rights Budgeting in a Scottish context, including through case study focused on people with learning disabilities.

6. Last year, for pre-budget scrutiny 2024-25, the Committee agreed to take a three-year approach looking at each of the three principles of human rights budgeting in turn:

- For 2024-25, it focused on Participation, which included working with a small panel of citizens from the Whole Family Equality Project to explore the extent to which budget scrutiny lends itself to citizen involvement.
- The Committee agreed to focus on Transparency in 2025-26.

- For 2026-27, the Committee agreed to carry its learning from previous years through to look at Accountability in the budget process.
7. During the Committee's 2024-25 pre-budget scrutiny, its work not only highlighted that citizens welcome an involvement in budget scrutiny (both through a short online survey, and the deliberative process), they can also help committees explore budget-setting from a new perspective. For instance, the evidence it gathered from citizens last year showed that mainstreaming of equalities and human rights may be impacted by the Scottish Government's lack of effective cross-portfolio working. This links heavily into some of the themes in background evidence on the Scottish Government's revised National Outcomes.
 8. As part of this approach, the Committee has themed its last two pre-Budget letters to the Scottish Government around the three principles of human rights budgeting. This approach has also been used by SPICe as part of its budget analysis and we note that it has also been used to some extent in the Scottish Government's own documentation. This supports tracking the evidence the Committee has heard in the past, and progress made against recommendations. It has also supported cross-committee budget scrutiny.

Key themes from previous scrutiny

9. The Committee's budget letters for previous years give a good overview of areas of interest.
10. On transparency, the ability to track spend between years and between documents has been a common and overarching theme for both this committee and others in recent years and has been a specific focus for FPAC.
11. Where this becomes most relevant for this committee is in relation to the role that understanding the Budget and the Scottish Government's decision-making process plays in both the participation and accountability aspects of human rights budgeting.
12. On participation, understanding the decisions that have been made and how the budget works plays a key role in supporting participation, and the Committee notes that the Scottish Government has aimed to address this through the [Your Scotland, Your Finances guide](#) and its presentation of [the Equality and Fairer Scotland Statement](#). However, evidence has suggested that this could go further.
13. On accountability, understanding the impact of spending decisions on particular groups is essential. In past years, witnesses have highlighted challenges in data gaps which make this process challenging.
14. The Committee has, in the past, made recommendations which ask the Scottish Government to prioritise setting out how it might effectively prioritise investment in equalities data, and to review its approach to the equalities impact assessments of budget decisions.
15. In 2022, the Committee suggested that the Scottish Government committing to a human rights budgeting approach might mean policy statements which explain,

for instance, how data and lived experience has been used to inform decision-making. This would include indicating where engagement and impact assessments have resulted in changes to the budget with, detail on how the process has upheld the Scottish Government's human rights obligations.

16. The Committee also asked the Scottish Government to consider how it could increase transparency in budget documents to address the concerns about the lack of connection between spending, National Outcomes, data, and the decision-making process. The Minister (in 2023) suggested that the Scottish Government was open to exploring new ways of collating and disaggregating data.
17. Last year, the Committee worked with members of the Whole Family Equality Project, which has brought together representatives from ethnically diverse and economically disadvantaged communities so that they can combine their lived experience to advise on better practice for service providers.
18. This group explored issues raised with the Committee through its pre-budget survey in a workshop, and then worked independently of the Committee to develop a set of questions for the Committee to put to the Scottish Government. In oral evidence to the Committee, members of the panel spoke about a lack of trust and awareness of political systems, and an overreliance of jargon and technical language being a barrier to participation.

National outcomes

19. In last year's pre-budget letter to the Scottish Government, the Committee expressed that it hoped to see more consideration given to how outcomes could be measured and the data underpinning them in the forthcoming review. Given that the indicators have not yet been proposed, at this stage it is hard to assess whether the revised outcomes themselves reflect the Committee's aspirations.
20. Several witnesses raised (in 2023) how the National Outcomes linked to budget setting. Allan Faulds (The ALLIANCE) said that threading human rights through the National Outcomes would be a way of embedding a more human rights driven approach to budget setting. He said:

“That would involve ensuring that, when decisions are being taken, including in-year spending decisions, those should be justified on the basis of the national outcomes. Therefore, if Government takes a decision to increase spending in a certain area and to cut spending in another, that should be in line with the national outcome on X, Y or Z. You should be able to use the outcomes as guidelines for your reasons for spending. If Government finds itself making a spending decision but it cannot find a national outcome that the spend relates to, there is then a question of whether it should be taking a decision that does not relate to one of the core outcomes that it has committed to.”
21. Sarah Latto (Volunteer Scotland) said one aspect she felt was “incredibly important is the potential for the national outcomes and the national performance framework to make decision making more approachable and transparent for decision makers”.

22. Dr Alison Hosie (SHRC) gave evidence to the FPA Committee on the proposed revisions on 17 September 2024. Key points linking National Outcomes to the budget and datasets which might help understand the impact of spending decisions include:
- A call for clearer narrative stating that human rights considerations should inform the development of policy to achieve the Outcomes, and not be considered in a post development impact assessment model, and more explicit connections between Outcome narratives.
 - A need to include human rights-based indicators to enhance analytical potential (which links to past budget evidence on understanding the impact of spending decisions).
 - Making meaningful connections between significant policy commitments (e.g. as set out within the annual Programme for Government), the annual budget and the National Performance Framework will be crucial to delivering the kind of change that stakeholders expect to see in the NPF.
 - All National Outcomes must be accompanied by a full set of robust and cross-cutting National Indicators. This will require further stakeholder engagement on an outcome-by-outcome basis, rapid work to fill data gaps where identified, and the development and delivery of new data collection methods to ensure the right metrics are being measured, including people's lived experience.

Submissions to FPAC

23. Submissions to the FPAC's call for views on the proposed revisions to National Outcomes detailed several areas of interest and relevance to the EHRCJ committee including concerns around:
- Gender equality as a link to gender budgeting and understanding the impact of spending decisions on women and girls.
 - Tackling inequalities, in particular bridging the gap between policy intent and implementation including adequate funding and resources for delivery partners such as third sector organisations.
 - The importance of continued monitoring and data collection to track inequalities trends.
 - Challenges in defining and measuring inequality which can impact evaluation of any budget decision aimed at tackling inequality.
 - Efforts focussed towards reducing specific inequalities including in rural healthcare and housing policy.
 - The need for National Outcomes to better incorporate policy from across sectors and be designed with an understanding of how different outcomes influence each other.
24. The Committee explored these areas in more detail at its meeting on Tuesday 29 October when it heard from:
- Catherine Murphy, Executive Director, Engender

- Lewis Ryder-Jones, Advocacy Adviser, Oxfam Scotland and
- Catherine Robertson, Policy Officer, Zero Tolerance.

Integration of gender equality

25. Catherine Robertson of Zero Tolerance emphasised the benefits of weaving gender into the fabric of everyday life and that the Scottish Government's proposed new National Outcomes are missing vital opportunities to embed gender equality. Catherine Murphy of Engender said in her opening statement that Scotland is behind the curve on equalities and gender mainstreaming.
26. All witnesses agreed that there should be a Gender Inequality outcome, in line with Sustainable Development Goal 5 and international best practice, but that gender equality should also be woven throughout the other outcomes. Catherine Murphy (Engender) suggested that the Scottish Government stance has been that gender equality is woven into mainstreamed emergency practice but argued that this goes against evidence from EU and international institutions on best practice which suggests using specific and visible outcomes alongside mainstreaming.
27. Catherine Murphy (Engender) spoke about the importance of women's representation in decision making spaces, saying that it was necessary to have people with a diversity of experiences in the room, around the table, and making decisions. She linked this to competence in the civil service, and the need for officials to understand what they know, but also what they do not know.
28. All witnesses highlighted the need for collecting more nuanced and intersectional data on homelessness and poverty, particularly among ethnic minorities and women. Engender stressed the importance of qualitative data, community engagement, and diverse representation in decision-making to capture cultural differences. Lewis Ryder-Jones of Oxfam emphasised that ethnic minority women face compounded challenges and that accurate data on these communities is essential for effective policy. Catherine Robertson of Zero Tolerance added that public services require more resources for training staff to support diverse groups effectively.
29. Witnesses noted that a thematic gender review had been completed. However, they expressed concern about a lack of transparency and limited public access to its findings and recommended the results and methodology used should be shared.

Policy coherence

30. Stakeholders highlighted that the NPF's effectiveness could be undermined by a lack of coherence with other initiatives, particularly the Equally Safe strategy. For example, greater integration of primary prevention of violence against women and girls across relevant outcomes, such as those on communities and education, was seen as essential.

31. Catherine Murphy of Engender expressed concern over the lack of policy coherence in the NPF on gender equality and broader equality issues. Despite the NPF's role as a guiding structure for policy priorities, resources, and accountability, significant goals like gender equality were not integrated adequately. This lack of coherence she argued risks isolating initiatives like the National Advisory Council on Women and Girls, the women's health plan, and public sector equality duties.
32. Witnesses argued that a more explicit commitment was needed to reducing inequalities through dedicated outcomes on gender inequality and violence against women. Additionally, they argued that the decision not to introduce a human rights bill and a scaled-back public sector equality duty (PSED) review had the potential to further weaken accountability and policy coherence.

Disaggregated data

33. There was broad support for better disaggregated data collection. We heard that collecting data that accounts for gender differences and other demographic factors is necessary to accurately monitor progress.
34. Sara Cowan (SWBG) agreed that there is a need for data improvement but that this should not be a barrier to starting analysis on the potential lifetime impact of policy decisions. That analysis itself should highlight where there are data gaps, and that there is a need for improvements to quantitative data but also to qualitative data. She said that better collection and disaggregation of data has long been called for but was missing in the most recent analysis for the EFBS, and that protected characteristics are still looked at in siloes.
35. Engender and Zero Tolerance emphasised the Scottish Government's limited approach to gender data in its recent review, which relied only on sex-disaggregated data without the use of an intersectional lens. This approach they argued overlooks the distinct experiences of diverse groups of women such as black and minority ethnic women, LGBTQ+ women, and disabled women who often experience additional marginalisation.
36. Engender also highlighted that only using sex-disaggregated data gives an incomplete picture and may fail to capture the different ways women experience homelessness compared to men.

Alignment with Sustainable Development Goals (SDGs)

37. Witnesses broadly welcomed the Scottish Government's commitments to align the NPF with the SDGs and emphasised that clearer alignment, supported by specific, measurable targets, would enhance the framework's impact. This approach they told us is particularly important for outcomes on poverty, economic inequality, and climate action.
38. Lewis Ryder-Jones of Oxfam highlighted the need to strengthen Scotland's NPF by integrating national outcomes more deeply into policy and spending decisions. Beyond legislative support, he emphasised a cultural shift within government

institutions to prioritize the NPF in everyday decision-making. He highlighted a lack of public awareness and engagement with the NPF, contrasting this with Finland, where SDGs are widely visible and understood by the public. He also expressed concern that the NPF may be deprioritised and recommended that the Committee continue to scrutinise proposed indicators.

39. He also stressed the need for a comprehensive implementation plan, ideally for each national outcome, that is developed in consultation with relevant experts. He emphasised aligning the NPF indicators with statutory targets, such as those in the Child Poverty (Scotland) Act 2017, to ensure policies are interconnected.

Pre-budget scrutiny 2025-2026

40. The Committee also took evidence from long-term stakeholders to focus on transparency and data including following up on key themes from previous years' scrutiny progress against EHRBAG recommendations and findings from the most recent Open Budget Survey.

41. It heard from:

- Sara Cowan, Scottish Women's Budget Group (and an external member of EHRBAG) and
- Dr Alison Hosie, Scottish Human Rights Commission

42. Sara Cowan of SWBG welcomed the Committee's decision to commit to its focus on human rights budgeting and its multi-year scrutiny approach.

43. Dr Alison Hosie of the SHRC told us that the Scottish Government had not adhered well to the three principles of human rights budgeting, particularly in relation to the mid-year budget changes. She said the process was carried out quickly with very little transparency, and the level of detail provided afterwards gave little reassurance that human rights considerations were in place. For instance, if the impacts of removing funding were not judged to be serious, then why had the funding been there in the first place. A lot of public questions had been asked but she felt the outcome was unsatisfactory.

44. Sara Cowan suggested that silo working was an issue, noting evidence taken by the Health Committee on the centralisation of healthcare services in the Northeast entrenching gender and geographical inequality, and the disconnect between budget decisions like this and policy outcomes. Dr Hosie said that in situations like this, equalities must be the start point of policy development, before then looking at implementation and connecting that to the budget. Sara Cowan referenced the Pre-Budget Fiscal Statement in September and said that the headline was that these were emergency changes but countered that this had happened for three years running and perhaps the time had come for a process and opportunity for analysis needed to be in place for mid-year budgets.

45. Dr Hosie noted that the Scottish Government has moved away from using targets which has moved accountability on outcomes away from the Government. She highlighted work that SHRC will be doing on this next year, and that the Scottish

Government and public bodies need to take a theory of change-based approach. This would make it possible to consider what needs to be measures to understand progress, and that this should go alongside more cross-cutting indicators. Put simply- are the right policies being created to provide outcomes, are resources being put in, and what are the outcomes? Dr Hosie did recognise that this is challenging because the Scottish Government is so big and has been working in a siloed way for so long that it is hard to break down, and that resources and capacity building needed to go into making that change.

46. On participation, Dr Hosie noted that there was a sense that there was little information shared about how to take part and that those that had taken part felt that decisions had already been made. She linked this to the need for a measure in the National Outcomes in participation and inclusivity in processes.

Equality and Fairer Scotland Budget Statement

47. Dr Hosie welcomed significant improvements in the Equality and Fairer Scotland Statement and said a lot of work had been done to make it more coherent with policy decisions. However, she told us there remains the issue that it is published at the same time as the budget and does not support the public to know what discussions have happened and what has fed into decision-making.
48. She suggested that capacity building is needed across all portfolio areas, driven from the top and seen as a commitment central to policy development. Dr Hosie went on to say that the impact assessment process needs to be improved, with these being published to allow them to be scrutinised both before and after action.
49. Sara Cowan noted that it had taken the Scottish Government two years to respond to the recommendations of the Equality and Human Rights Budget Advisory Group, so only a year of action had occurred. She said steps had been taken, but that focus and attention is needed to make sure that there is a broader outlook.
50. She told us that it was hard to comment on the progress on improving the statement until this years' publication was available but highlighted past inconsistencies and that, at times, one or two portfolios had put in more detail than others. She said that if the work (to consider equalities and human rights) was happening through the policy and budget process, it would be easier to see in the statement. She hoped to see greater links to the Programme for Government and the National Outcomes in this year's statement.
51. Dr Hosie said that the main interventions of EHRBAG with the Scottish Government with relation to the Equality and Fairer Scotland Statement were to do with analysis and presentation, and that the Open Budget Survey and connections with Exchequer officials had been useful. However, she said no departments in the Scottish Government were consistently practicing human rights-based approaches and felt that capacity building around this is lacking. The main issue with the equality statement is that it is still a retrospective picture of

potential impact, and although EHRBAG were supporting improvements responsibility for change still lies with the Scottish Government.

52. Sara Cowan said that SWBG had made recommendations and had raised issues with Scottish Government officials regarding EFBS plans for this year but would ultimately need to wait to see what was published. She noted that work on the statement had begun earlier than usual this year, but it is still vital that it be used to inform decisions, rather than as a statement after decisions have been made.

Transparency and the Open Budget Survey

53. Dr Hosie told us that the Open Budget Survey results showed there are critical gaps in the Scottish Government's approach, which impacts on opportunities for engagement and scrutiny. She explained that when the public can interact meaningfully, it strengthens scrutiny and accountability. Within its Open Budget Survey report, SHRC highlighted that there is no Pre-Budget statement, and although there are in-year reports, these are not made public. Although impact assessments of spending decisions are made, these are not made public until after the decision has been made.
54. Referencing the recent Pre-Budget Fiscal Statement, Dr Hosie said that the impact assessments showed a lack of depth and little detail or explanation, with vague statements like "vulnerable groups may be disproportionately impacted" or "possible consequences" and a tendency towards surface level conclusions like "no impact". She noted that in-year spending decisions are often as impactful as the main budget.
55. Other potential improvements, Dr Hosie said, had been flagged through the survey report included a need to improve accessibility and data quality, use real life examples, take a more systematic approach to data collection and analysis and to provide more timely and publicly available documents. She said that the Your Scotland, Your Finances document is useful, but it is presented as a budget document once decisions have been made. Instead, similar documents should be produced at every stage of the budget process to inform scrutiny and improve understanding, rather than to say what was done.
56. Sara Cowan is of the view that Your Scotland, Your Finances does not support participation in pre-budget scrutiny. She told us information must be able to reach people through varied communication channels, and that pre-budget scrutiny information remains inaccessible. She referenced work undertaken by the SWBG with the Finance and Public Administration Committee, but said there were key questions that should be asked when supporting scrutiny for example, How do people find out about opportunities to participate? Do methods aim to reach new people? How are disabled women's views sought? What difference does them providing their view make, how does the scrutiny process impact the budget process?
57. Sara Cowan also referenced the challenges around there often being a political spin on the budget which made it hard to see what has been changed. She said

there was a need for a pre-budget statement about factors like spending parameters, forecasts and expected revenue streams.

58. On 5 November the Committee heard from:

- Kaukab Stewart, Minister for Equalities,
- Nick Bland, Deputy Director, Mainstreaming and Inclusion and
- Matt Elsby, Deputy Director Fiscal Policy and Constitution, Scottish Government.

59. Ms Stewart referenced the benefit of her previous role as Convener of the Committee commenting that it allowed her to “see more clearly the lens through which the citizen sees things” and that one of the biggest challenges for her new role was to “encourage, support and challenge colleagues across portfolios”.

60. On the ongoing concerns raised in relation to siloed working and collection of data, Ms Stewart acknowledged a lack of integration between the National Performance Framework (NPF), Sustainable Development Goals (SDGs), and equality data and highlighted an ongoing effort to improve cross-portfolio coordination and data collection through the Equality Data Improvement Plan (EDIP).

61. She emphasised her role in raising equality concerns across portfolios and her close working with the Cabinet Secretary for Finance and Local Government and the Cabinet Secretary for Transport amongst others to raise issues of concern.

62. She explained that the role has changed from simply attending meetings to being given an active part with “one to one bilaterals with each cabinet secretary who makes those decisions based on connecting the data”.

63. She told us that the EDIP is making progress, with most actions on track but that a few were facing delays due to small data sets, resource issues, and survey evaluations.

64. The Minister also acknowledged concerns raised that the Scottish budget process is reactive rather than proactive on equalities issues and voiced support for steps to integrate equality considerations earlier, with improved stakeholder input and transparency. She emphasised her commitment to integrating equality across all government portfolios, aiming for every minister to make budget decisions with a strong focus on equality.

65. On National Outcomes, Ms Stewart advised that she had not fed into those, but Nick Bland highlighted the gender thematic review which had been undertaken which had led to a number of decisions around the wording and the extended definitions within NPF outcomes. He told us that there was now a care outcome with a “very explicit focus on the gendered aspects and on the economic value of unpaid care” which the National Advisory Council on Women and Girls (NACWG) had pushed for.

66. He explained that there was also an expansion of the equality and human rights outcome to make specific reference to the advancement of gender equality and tackling violence against women and girls. This was “one specific example of a gender lens being applied to the NPF”.
67. Matt Elsby highlighted the role of accountable officers who make ministers aware of any particular issues on policy choices for people who share different protected characteristics and of the public sector equality duty which is a statutory duty to ensure ministers obey the law and pay due regard to the issues. However, he said the Scottish Government was looking to improve matters to address criticisms from Oxfam and “one way is to ensure that through the ministerial workshop we create an opportunity for cabinet secretaries to say what they think the equalities challenges are in their portfolios based on their current understanding of where the budget is sitting”.
68. Ms Stewart told us that the Government was making progress in lots of areas and a wealth of information was being published alongside the Scottish budget. She said she was considering carefully how public participation could be improved. She advised further that longer term she was actively exploring a proposal by Dr O’Hagan, the previous chair of EHRBAG, of moving to a two-stage process with one equalities budget publication in the summer and a further publication alongside the budget. This would however require a “fundamental overhaul of the current system and careful assessment of how effective and feasible it would be”.

Conclusions and recommendations

69. The Committee welcomes the positive comments and experience highlighted by the Minister from having been Convener of the EHRCJ Committee to moving into her role as Minister for Equalities. It notes that the Minister has taken the learning forward from last year’s scrutiny on how citizens experience the budget. The Committee hopes that this worthwhile exercise will encourage the Scottish Government to involve citizens more in the budget and in scrutiny in the future.

Participation

70. The Committee heard that budget scrutiny information remains inaccessible, and that participation in the budget is limited to being informed of decisions rather than involving citizens in the decision-making process. **The Committee recommends that the Scottish Government explores how it can provide documents, including Your Scotland, Your Finances and those covering the data used to inform decision making, in advance of the Budget to support participation and scrutiny.**
71. The Committee has noted from evidence that it would be helpful to see more clearly where inequality and lived experience has been the starting point for policy development and spending decisions, with policy build from the ground up rather than using individuals purely as consultees. **We ask that the Scottish Government provide examples of where this approach has been used.**

Transparency

72. The Committee is of the view that there needs to be better mechanisms for those with lived experience to feed into the budget process. This would enable the Scottish Government to be fully cognisant of all potential equalities impacts and avoid viewing protected characteristics in isolation. The Minister referenced new analytical resource in her opening statement. **The Committee would welcome further detail on this from the Scottish Government, particularly on how it is supporting analysts and decision-makers to use and apply both quantitative and qualitative equalities and intersectional data.**
73. The Committee heard that the Scottish Government's Fiscal Update in September did not adhere to the principles of human rights budgeting, with the suggestion that the 'emergency' nature of what has become regular practice is being used to bypass good human rights budgeting practice. **We recommend that the Scottish Government set out how it will ensure improvements are made to embedding the principles of human rights budgeting into emergency or mid-year budget processes.**
74. The Committee would expect, should mid-year budget revisions be made again, that full and detailed equality impact assessments are used in a clear and transparent manner to inform decision-making. **The Committee would welcome further clarity from the Scottish Government on the EqIA process which can specifically demonstrate where the evidence has been used to inform a decision rather than being used retrospectively and how it is used across all budget decision making.**
75. The Committee heard a lot of evidence on the need to consider gender on a twin-track basis – with both mainstreaming and specific measures – yet it is unclear what progress has been made against the Equality and Human Rights Advisory Group's recommendations around gender budgeting. **The Committee would welcome an update on the gender budgeting pilot.**
76. **The Committee would welcome clarity on the use by the Scottish Government of the qualitative data collected by other bodies, such as third sector and research organisations, and their role in providing the Scottish Government with this data.**

Accountability

77. **The Committee heard that there is a lack of policy coherence between documents and asks the Scottish Government to demonstrate where there is coherence.** Reference to individual examples would be helpful.
78. The Committee notes the Ministers commitment to working with ministerial colleagues to embed Equalities and Human Rights and would welcome further clarity on how this process is being taken forward and how any evidence will be used. **The Committee would like to see from the Scottish Government's response where this new approach has had an impact.**

79. **It would be helpful for the Committee to understand how this change in the Minister's role has arisen and if this was informed by her work as Convener of the EHRCJ Committee.**

80. The Committee notes that Scotland's open budget score has improved but that there are areas in which its score has fallen, and where recommendations from have not been acted upon. The Committee is keen to ensure the Scottish Government makes certain Scotland keeps pace with international standards and does not backslide further on those areas.

81. With no two-stage process or draft budget to comment on, the Committee remains of the view that the Scottish Government is not creating the opportunities to fully engage and show accountability for acting on what it has heard. The Committee heard strongly expressed views that the current budget process structure does not allow for genuine and effective equalities and human rights mainstreaming and that this will not be possible without a review and overhaul of the budget process structure. **The Committee recommends that the Scottish Government consider whether the structure of the budget process, particularly the removal of the Draft Budget stage, has created barriers to participation and accountability, and consider how any barriers might be addressed to maintain the Scottish Government's Open Budget commitment.**

82. Next year, the Committee's focus will be on accountability. The Committee notes and welcomes that improvements have been made in transparency, data and accessibility. We note as well, that there are expected changes to the forthcoming Equality and Fairer Scotland Statement as part of a programme of continuous improvement. **However, at this point, we are of the view that the Scottish Government does not show comprehensively how evidence is considered in decision making and that this information is not released at a point to allow meaningful participation and scrutiny before decisions are made. These are areas of improvement that we expect the Scottish Government to prioritise.**