



Evidence submission - Inquiry on Scottish Government transparency in international development

July 2024

Who we are

[Publish What You Fund](#) is the global campaign for aid and development transparency. Launched in 2008, we envisage a world where aid and development information is transparent, available and used for effective decision-making, public accountability and lasting change for all citizens.

Acknowledgements

This report was researched and written by Henry Lewis, with support from Gary Forster.

Executive Summary

The Scottish Government plays a role in addressing poverty, the climate crisis, and responding to humanitarian emergencies globally. Through three key mechanisms, the Scottish Government provides funding to a range of international organisations to deliver programmes addressing these thematic areas. The three mechanisms are: the International Development Fund (IDF), the Climate Justice Fund (CJF), and the Humanitarian Emergencies Fund (HEF). The Cross-Party Group (CPG) for International Development recently launched an inquiry on the transparency of the Scottish Government's international aid programmes.

The CPG tasked Publish What You Fund, the campaign for aid transparency, with undertaking research to review the transparency of the Scottish Government's development assistance portfolio. Using our [Aid Transparency Index](#) methodology as a rough guide, we reviewed the transparency of Scottish aid across five components: organisational commitments and planning, finance and budgets, project attributes, joining-up development data, and performance. The Aid Transparency Index typically assesses a mix of data sources including data published in the International Aid Transparency Initiative (IATI) Standard and information donors publish elsewhere.

Note on research: The research carried out by Publish What You Fund for the inquiry was undertaken over eight hours between the 9th – 11th July 2024. Since the research was undertaken, the Scottish Government has made new data and information available which addresses some of the gaps that have been mentioned.

Findings: We identified the following areas where the Scottish Government can improve the transparency of their aid spending:

- **Timeliness:** while the Scottish Government publishes many useful documents on its development assistance portfolio, the majority of the documents published are not up-to-date, and the varying publication dates suggested a lack of systematic disclosure. Up to date organisational and project documents help stakeholders understand the Scottish aid and development portfolio and what projects are being delivered. Timeliness is a particular issue for information relating to the IDF (specifically Pakistan) and HEF.
- **Disclosure of financial data:** forward looking information including budgets and commitments are particularly important for stakeholders looking to coordinate their own resources in locations/sectors which are also priorities for Scotland. These stakeholders include recipient governments themselves.
- **Lack of performance data:** to fully understand the impact of Scotland's development assistance it is necessary to regularly publish project-level performance documents, such as evaluations and individual results. These are vital for learning, continuous improvement, and broader development effectiveness.

- **Standardised publication:** There is an opportunity for Scotland to publish data in the globally recognised IATI Standard. Not doing so ensures that Scotland’s international assistance efforts will remain invisible to researchers, accountability groups and other donor agencies using this information for learning, analysis, and coordination. The IATI Standard provides a framework for consistent reporting of development assistance information including contracting, objectives, and results. With a relatively small portfolio, publishing should not represent a significant challenge. It should also be noted that undertaking the necessary systems changes to enable first publication, and then the maintenance of these over time, has been proven to increase the internal efficiency, effectiveness and knowledge management of aid agencies.

If implemented, these changes would allow the Scottish government to use aid transparency information, including IATI data and information about country priorities, to ensure its development activities compliment rather than contradict or overlap other efforts.

The research also assessed a number of the key questions included in the inquiry document. The relevant inquiry questions were:

1. The number and amounts of grants and/or tenders awarded through competitive process, the number of live grants per year, whether this has increased or decreased over time, whether rationale has been given for any non-competitive status, and whether totals allocated add up to stated commitments
2. The recipients of grants, particularly looking at size, location and status (i.e. profit/non-profit) and how this has changed over time – including the balance of spend between partner countries. To include Small Grants Programme.
3. When the Humanitarian Emergency Fund Panel has been used to allocate humanitarian funding, when it has not, and what rationale has been provided.
4. Communication processes. How calls are currently promoted, relationships and communication with CSOs.
5. To look at the extent to which funds are utilising a participatory framework with beneficiaries in the design and delivery of projects; and what learning there may be derived from each of the funds

With regards to points 1, 3, 4 and 5, we were unable to sufficiently answer them using the publicly available information we found.

On point 2, it was possible to assess this to a certain extent. Through the Scottish Government’s international development website, it was possible to find the recipient of grants, the size of grants, location, and the grant status. This was only possible for the International Development Fund (IDF). However, while it was possible to find this information none of the information provided was up-to-date.

Overview of analysis:

A member of the Publish What You Fund team, with an understanding of aid transparency but little knowledge of Scottish aid, was tasked with undertaking research to review the transparency of the Scottish Government's development assistance portfolio. Initially the individual was not party to the detail of the current enquiry. This was purposeful, allowing the researcher to replicate (to the extent possible) the user journey of an "average" stakeholder interested in the Scottish international aid programme. Using our [Aid Transparency Index](#) as a rough guide, we reviewed the transparency of Scottish aid across five components:

1. Organisation commitments and planning
2. Finance and budgets
3. Project attributes
4. Joining-up development data
5. Performance

Each component has a set of indicators which are explained in our [Aid Transparency Index technical paper](#) as guidance. Where such indicators may not be clear to a general audience, we have provided the definition from the Technical Paper. The Aid Transparency Index typically assesses a mix of data sources including data published in the International Aid Transparency Initiative (IATI) Standard and information donors publish elsewhere. The Scottish Government does not publish its data using the IATI Standard. However, it is a registered publisher under the following identifier: *UK – Scottish Government (GB-GOV-21)*.

As such, our starting point for finding the required information was the [Scottish Government's international development](#) website, followed by online searches if the required information could not be found.

Scottish Aid:

According to the information found, the Scottish Government have three key funds that fall under its international development work:

1. International Development Fund (IDF) – this fund focuses on Malawi, Rwanda, Zambia, and Pakistan only, and has three separate funding streams
 - a. Development assistance (aid) projects
 - b. Capacity strengthening initiatives
 - c. Commercial investment initiatives
2. Climate Justice Fund (CJF)
3. Humanitarian Emergency Fund (HEF)

Research Findings:

1. **Organisation commitments and planning** - aid transparency commitments an organisation has made, alongside planning documents published by them or their parent organisations (including national governments) where applicable.

The Scottish Government's international development website was used as a starting point to find the relevant documents. Where documents were not available, online searches were carried out. For example, search terms used included: Scottish government international development strategy, Scottish aid annual report, where does Scottish aid go, Scottish government procurement policy.

- **Accessibility:** the Scottish government does not have a dedicated data portal for its international development work. For comparison, the majority of international agencies assessed in the Aid Transparency Index have their own data portal where they publish information on their development assistance. For example, FCDO use [Development Tracker](#) (Devtracker) to publish information on its international development programmes and improve transparency.
 - **Organisational strategy:** searched using the term “Scottish government international development strategy”.
 - An international development strategy from 2016 was found on the Scottish Government International Development website [here](#). This document is out-of-date and does not reflect current priorities.
 - Additionally, a 2024 Scottish Government international strategy document was found [here](#). This contains a small amount of information on Scotland’s international development goals and does provide a detailed outline of focus areas.
 - After further searching all “international” tagged publications through the publications section of the Scottish Government website, it was possible to find a new international strategy which was published in March 2024. The strategy, called [Building a New Scotland: An independent Scotland's Place in the World](#), includes a chapter on Scotland’s development assistance.
 - **Annual report¹:** none found
 - **Allocation policy²:** searched the Scottish international development website. It provides a [page](#) outlining which countries it spends the majority of its development assistance under the ‘International Development Fund’. No forward-looking budget or forecast information was found.
 - **Procurement policy:** searched the Scottish international development website. No policy was found. Changed approach to search for “Scottish Government procurement policy” on Google. Document was found [here](#).
 - **Country strategy:** searched the Scottish international development website. It was possible to understand that Scotland works in four main countries under its ‘International Development Fund’: [Malawi](#), [Rwanda](#), [Zambia](#), and [Pakistan](#). The information provided on each of the country pages is limited to an outline of what has been achieved up to 2023. It does not set out Scotland’s planned approach and activities in these countries.
 - **Audit³:** none found
2. **Finance and budgets** - data published, which allow data users to follow the money, from the total budget of a given organisation down to individual transactions for each development activity.

The Scottish Government’s international development website was used as a starting point to find the relevant documents. Where documents were not available, online searches were

¹ Annual reports outline basic (normally aggregate) information about how aid was spent in the previous year, broken down by sector and/or country. This should be backward looking.

² Aid allocation policies are the detailed policy documents by which the organisation chooses where to spend its resources, i.e. on particular countries or themes. This should be forward-looking and not wholly retrospective.

³ The organisation’s annual audit of its activities is an official inspection of the accounts and activities of this organisation, typically by an independent body.

carried out. For example, some search terms used include: Scottish government international development budget, Scottish aid budget breakdown, total Scottish aid commitments.

For its International Development Fund, the Scottish Government does provide lists of ongoing and completed projects for three of the four countries: [Malawi](#), [Rwanda](#), and [Zambia](#). These were used as a starting point to find relevant activity-level information.

- **Total organisation budget:** There is no full, forward-looking Scottish Government aid budget included on the government's international development website. It was possible to find a total Scottish Government budget through online searches (see [here](#)), but there was no clear indication of what funding was earmarked for development assistance.

Reference to the Scottish Government aid budget is mentioned in the report [Statistics on International Development Provisional UK Aid Spend 2023](#) (pg. 13) but this only shows the percentage figure as a proportion of total UK ODA.

- **Disaggregated budget:** While the Scottish Government international development website contains budget information for each of the three key funds it manages, this information is out-of-date and not forward-looking. There is no document which provides a disaggregated breakdown of the total Scottish Government aid budget.

See below for links for an example of the information provided on each of the funds:

- [International development fund](#)
- [Climate Justice Fund](#)
- [Humanitarian Emergency Fund](#)

- **Project budget/project budget documents:**
 - *International Development Fund:* The country project lists state each of the projects total budget but there are no relevant budget documents accompanying them. There is no list for [Pakistan](#) and it's not clear whether project activities are still ongoing as the information provided on the country page only covers up to 2019. For [Malawi](#), [Rwanda](#), and [Zambia](#), it is possible to view project reports for each of the projects across the countries. A small number of these documents contain a breakdown of the project. However, these documents are out-of-date and only cover up to 2021, even where the project is still active.
 - *Climate Justice Fund:* none found
 - *Humanitarian Emergency Fund:* a list of projects funded is provided on the [HEF](#) website alongside the amount given but no relevant budget documents found. The list only has information up until March 2023.
- **Commitments:**
 - *International Development Fund:* Where projects have been extended, the new amount committed has been provided. However, the list of projects only covers until March 2024. No information is provided for Pakistan.
 - *Climate Justice Fund:* none found
 - *Humanitarian Emergency Fund:* a list of projects funded is provided on the [HEF](#) website alongside the amount given but the list only covers up until March 2023.

- **Disbursements/expenditures⁴**: none found for any of the key funds.
- 3. **Project attributes** - descriptive, non-financial data on development activities. This includes project titles and descriptions, as well as information needed for project monitoring such as sub-national locations and sectors.

The Scottish Government's international development website was used as a starting point to find the relevant documents. Where documents were not available, online searches were carried out. For example, some search terms used include: Scottish government international development thematic focus, Scottish aid key countries.

For its International Development Fund, the Scottish Government does provide lists of ongoing and completed projects for three of the four countries: [Malawi](#), [Rwanda](#), and [Zambia](#). These were used as a starting point to find relevant activity-level information.

- **Title & descriptions:**
 - *International Development Fund*: Each project provided in the lists does have a clear title and description of activities. However, the list of projects for each country only covers until March 2024. No information is provided for Pakistan.
 - *Climate Justice Fund*: no titles or descriptions found
 - *Humanitarian Emergency Fund*: a list of projects is provided on the [HEF](#) website with each of them having a brief outline. However, the projects do not have clear titles. Additionally, the list only covers projects up until March 2023.
- **Planned dates & actual dates:**
 - *International Development Fund*: Each project in the lists only mentions a year. However, within each country page there are further links to past project reports: [Malawi](#), [Rwanda](#), and [Zambia](#). In these reports, start/end dates have been provided. The list of projects for each country only covers until March 2024. No information is provided for Pakistan.
 - *Climate Justice Fund*: none found
 - *Humanitarian Emergency Fund*: a list of projects is provided on the [HEF](#) website with each of them having a having a month and year mentioned. However, the it is not clear if these are the start dates of the projects or just when the commitment was made. No project end dates are provided for any of the projects. The list only covers projects up until March 2023.
- **Current status:⁵**
 - *International Development Fund*: Each project provided in the lists has clearly included a line indicating its status. However, the list of projects for each country only covers until March 2024. No information is provided for Pakistan.
 - *Climate Justice Fund*: none found
 - *Humanitarian Emergency Fund*: a list of projects is provided on the [HEF](#) website. However, it is not clear what the status of any of these. The list only covers projects up until March 2023.
- **Contact details:**

⁴ Individual actual financial disbursements related to individual activities and on a per-transaction basis. Each activity is likely to have several transactions.

⁵ Shows whether the activity is currently under design, being implemented, has finished or has been cancelled.

- *International Development Fund*: At the bottom of each of these pages, there is a contact information provided. For Rwanda and Zambia this includes the name, phone number and email address of the key contact in the Central Enquiries Unit of the International Development Team. For Malawi, only a postal address is provided. No information is provided for Pakistan.
- *Climate Justice Fund*: none found
- *Humanitarian Emergency Fund*: none found
- **Sectors:**
 - *International Development Fund*: For projects in Rwanda and Zambia, a thematic focus is provided Each project provided. This information is not provided for any projects listed in Malawi. However, the list of projects for each country only covers until March 2024. No information is provided for Pakistan.
 - *Climate Justice Fund*: none found
 - *Humanitarian Emergency Fund*: a list of projects is provided on the [HEF](#) website. Whilst it is clear that these are humanitarian focused, there is no indication of what sectors they target beyond this. The list only covers projects up until March 2023.
- **Location:**
 - *International Development Fund*: For the majority of projects, it is possible to find information on their location by reading the descriptions. It would be helpful to state this information separately and explicitly, so stakeholders have a clear understanding of which geographic areas within the focus countries are being targeted. However, the list of projects for each country only covers until March 2024. No information is provided for Pakistan. If the Scottish Government were to use the IATI Standard, this would allow it to publish actual GPS locations (where safe to do so) for all of its aid activities. This information is key to help stakeholders map donor activities.
 - *Climate Justice Fund*: none found
 - *Humanitarian Emergency Fund*: a list of projects is provided on the [HEF](#) website. Whilst it is clear that these are humanitarian focused, there is no indication of what sectors they target beyond this. The list only covers projects up until March 2023.
- **Conditions:**⁶
 - *International Development Fund*: none found
 - *Climate Justice Fund*: none found
 - *Humanitarian Emergency Fund*: none found
- **Unique ID:**⁷
 - *International Development Fund*: No unique project reference numbers are stated on these lists. However, within each country page there are further links to past project reports: [Malawi](#), [Rwanda](#), and [Zambia](#). Within these reports, it is possible to find project reference numbers. See this example from Malawi: [University of Edinburgh: Moving toward sustainability](#). The list of project reports for each country only covers until the end of 2021. No information is provided for Pakistan.
 - *Climate Justice Fund*: none found

⁶ Terms and conditions specific to an individual activity which explain what the recipient must do in order to be eligible for the funds to be released. In cases where there are both terms and conditions and policy conditionalities for an activity, all of these should be declared.

⁷ A unique reference ID for the activity, e.g. a project number. It allows an activity to be referred to and searched for by a code, which can be used to retrieve the project from a database or filing system.

- *Humanitarian Emergency Fund*: none found

4. **Joining-up development data** – these indicators help standardise information about the diverse nature of flows, activities and actors within the development sector.

The Scottish Government’s international development website was used as a starting point to find the relevant documents. Where documents were not available, online searches were carried out. For example, some search terms used include: Scottish aid contracts, Scottish aid tenders, Scottish aid procurement policy, who does Scottish aid work with, Scottish aid calls for proposals.

For its International Development Fund, the Scottish Government does provide lists of ongoing and completed projects for three of the four countries: [Malawi](#), [Rwanda](#), and [Zambia](#). These were used as a starting point to find relevant activity-level information.

- **Flow type:**
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Aid type:**
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Financial type:**
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Tied aid status:**
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Networked data:**
 - *International Development Fund*: The names of the lead implementing organisation are stated on these lists. Further, within each country page there are links to past project reports: [Malawi](#), [Rwanda](#), and [Zambia](#). Within these reports, it is not possible to find partner organisations beyond the main grant recipient. However, as the Scottish Government only funds Scottish-based organisations as a policy, there is minimal (if any) visibility of country partners. No information is provided for Pakistan.
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Project procurement:**
 - The Scottish Government have an up-to-date [procurement policy](#) outlining how it undertakes procurement. However, it is not clear whether this same policy covers international development work. There is a separate page on the Scottish Government international development website which provides information on its [grant process](#) for the International Development Fund. This was last updated in February 2022. Calls for proposals are published but these were challenging to search for and were only found by going through all “international” tagged

publications on the website. As an example, see the Non-Communicable Diseases Programme call for proposals for [Rwanda](#) and [Zambia](#).

- *Tenders*: the Scottish Government has a dedicated [Tenders](#) website. However, the site requires the user to login so no quality checks or search was able to be carried out on the tender's documents.
- *Contracts*: the Scottish Government has a dedicated public [contracts](#) website, which does not require the user to login and is searchable. It was possible to find relevant current and past development assistance contracts by selecting a date and using words such as "Zambia", "Rwanda", and "Malawi". For example, it was possible to find [this](#) contract for climate work in Zambia, Rwanda, and Malawi. It was not possible to find relevant contracts for work in Pakistan. Undertaking a quick data quality check, the contracts published would be sufficient to pass the indicator assessment as part of our ATI.

5. ***Performance*** - data and documents that are essential to assess whether a project is or has achieved its development aims.

The Scottish Government's international development website was used as a starting point to find the relevant documents. Where documents were not available, online searches were carried out. For example, some search terms used include: Scottish aid results, Scottish aid evaluations, impact of Scottish aid.

For its International Development Fund, the Scottish Government does provide lists of ongoing and completed projects for three of the four countries: [Malawi](#), [Rwanda](#), and [Zambia](#). These were used as a starting point to find relevant activity-level information.

- **Objectives:**⁸
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Pre-project impact appraisals:**⁹
 - *International Development Fund*: no information found
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: no information found
- **Reviews and evaluations:**
 - *International Development Fund*: the Scottish Government published a review into its International Development fund (see [here](#)). It was not possible to find country or project-level reviews.
 - *Climate Justice Fund*: no information found
 - *Humanitarian Emergency Fund*: under the [HEF](#) webpage, there are annual reports available which provide an overview of the what the fund has achieved through its activities/projects. However, only three of these annual reports have been published with the latest one being 2019-2020. Additionally, a [2019 independent review](#) was undertake on the HEF. It was also possible to find review documents by searching

⁸ The objectives or purposes of the activity are those that the activity intends to achieve.

⁹ Explain the totality of positive and negative, primary and secondary effects expected to be produced by a development intervention. These include environmental, social or human rights impacts.

the publication section of the website selecting “international” and “progress reports”. This highlighted a number of review documents (e.g. [Ebola in the DRC](#)) but none of the HEF documents are up-to-date.

- **Results:**

- *International Development Fund*: Within each country page there are links to past project reports: [Malawi](#), [Rwanda](#), and [Zambia](#). Within these reports, it is possible to find some results data. However, the progress reports only cover up to 2021, so none of the results information is up-to-date. No information is provided for Pakistan.
- *Climate Justice Fund*: no information found
- *Humanitarian Emergency Fund*: no information found

Conclusion:

The Scottish Government needs to make sure that documents published are up-to-date so stakeholders can understand and coordinate with its current aid and development portfolio. This is particularly the case for the IDF (specifically Pakistan) and HEF. Forward looking information including budgets and commitments are particularly important for stakeholders looking to coordinate their own resources in locations/sectors which are also priorities for Scotland. Scotland also has the opportunity to publish its aid data in the globally recognised IATI Standard. Not doing so ensures that Scotland’s international assistance efforts will remain invisible to researchers, accountability groups and other donor agencies using this information for learning, analysis, and coordination.

The IATI Standard provides a framework for consistent reporting of development assistance information including contracting, objectives and results. With a relatively small portfolio, publishing should not represent a significant challenge. Many agencies outsource their publication to one of many agencies which specialise in providing this service. It should also be noted that undertaking the necessary systems changes to enable first publication, and then the maintenance of these over time, has been proven to increase the internal efficiency, effectiveness and knowledge management of aid agencies.

Scotland should use aid transparency information, including IATI data and information about country priorities, to ensure its development activities compliment rather than contradict or overlap other efforts.