



Equalities, Human Rights and Civil Just Committee Pre-budget Scrutiny

September 2021

The Scottish Women's Budget Group (SWBG) is an independent analysis and campaign group that aims to promote gender analysis in public policy and public finance decisions through budgetary processes. SWBG brings together a wide range of women from across Scotland who have an interest in women's equality and want to achieve better gender equality in our society and has focused on encouraging active gender analysis in the Scottish Budget process since 2000.

Below is our response to questions posed by the Equalities, Human Rights and Civil Justice Committee for pre-budget scrutiny.

Resource Generation

Given the main sources of government revenue should the government further increase revenue available to it, and if so how?

The 2022-23 budget must be a recovery budget to start setting Scotland on a path towards fairness and equality. There is crucial analysis that must go into the budget decisions, both public spending and revenue raising, to help ensure that decisions made will work to improve equality, notably the role of gender budget analysis within a Human Rights Budgeting Approach. All portfolios across Scottish Government must take part in this analysis to ensure Scotland's revenue raising and spending decisions all work towards goals of fairness and equality. The Equalities, Human Rights and Civil Justice Committee has an important role in setting the direction for this analysis.

The Government has an obligation under Article 2(1) of the International Convention on Economic, Social and Cultural Rights¹, in ensuring first, that it has generated the "maximum of its available resources" to fund the realisation of rights through its policy agenda. It is important that the government's obligation to deliver on Maximum Available Resources is highlighted and reinforced through the budget scrutiny process of all Parliamentary Committees.

In Scotland, as across the UK, the unequal taxation of income from wealth and income from work represents a tax break for wealthy men. In order to reach a progressive fiscal settlement to support Scotland's recovery, governments at Holyrood and Westminster will need to look in detail at wealth taxes, including those that could be administered at the local government level across Scotland. It will also be vitally important that Scottish Government commitments to a progressive income tax regime are held strong, ensuring those that can afford to contribute more do so through the recovery.

¹ See <https://www.ohchr.org/en/professionalinterest/pages/ceschr.aspx>

Covid-19 recovery and the impact of the climate crisis provide the necessity and opportunity for transformational change in how revenue is raised within the powers of the Scottish Parliament. For example, local taxation is an area long overdue reform, to ensure local authorities are funded to provide vital public services that women disproportionately rely on and to tackle the regressive form of taxation currently in place. What's more, as we consider the urgent action needed to tackle our climate and nature crises, governments will need to closely consider how progressive carbon taxes can be designed to limit pollution and fund a feminist green recovery.

Throughout these considerations applying an intersectional gender budgeting analysis to decision making will be a vital component to creating change that tackles inequality.

How might particular groups be affected differently by efforts to raise revenues?

How our revenue is generated has an important role to play in tackling inequality. Just like decisions on how best to spend public money, decisions about how best to raise public funds through tax can affect women and men differently. Additionally, regressive taxes place greater pressure on those on lower incomes, with wealthy men the most likely to benefit. Women make up a higher proportion of those on low incomes and therefore tax changes to realise a more progressive tax system will improve efforts towards gender equality.

Evidence from the Office of the Chief Economist demonstrates that changes made in Scottish income tax in 2021-22 compared to a scenario of no tax changes since 2016-17 mean that in 2021-22 85% of women will pay less tax, compared to 72% of male taxpayers².

However, other taxes within Scotland are more regressive in nature. Council Tax is a particularly regressive form of taxation that is within the control of the Scottish Government. According to data from the Office of National Statistics households in the bottom quintile pay 4.6% of their income on Council Tax, whereas those in the top quintile pay just 1.4% of their income on this tax³. Efforts to reform Council Tax into a progressive form of local taxation would benefit those on low income.

The forthcoming rise in National Insurance Contributions (NICs) at a UK-wide level will raise revenue for Scotland, however, it is another example of regressive taxation. NICs start at a lower threshold than income tax and a higher rate threshold beyond which employees pay a lower rate. This change in NICs will disproportionately impact those on lower incomes, which as noted above women make up a higher proportion.

What kinds of analysis are necessary to ensure that resources are raised (and allocated) in such a way that supports the progressive realisation of rights?

A gender and distributional analysis of proposed changes to tax is needed to consider the differing impacts on women and men, those on low incomes, and variations across age.

Taking an intersectional gender analysis approach to budgets helps improve understanding of how decisions affect women and men differently because of their different experiences in family and household structures; paid employment and unpaid work; and caring and provisioning for others. These different experiences stem from established gendered norms and assumptions about women and men, including as workers, and the kinds of jobs women

² Office of the Chief Economist [Income Tax: Cumulative Impacts on Income Levels and Equality](#)

³ Office of National Statistics (2020) [Taxes as a percentage of gross income, disposable income and expenditure for all individuals by quintile groups Scotland 2018 to 2019](#)

and men do, including traditional assumptions about parenting and caring. This in turn has an effect on the economic status which we ascribe to women and men - as earners and taxpayers - and the types of social security and other publicly funded income received or services used. Therefore, tax and revenue, spend on social security, education, health, public services and infrastructure including transport and care facilities, are all gendered issues.

Inequalities based on gender intersect with other forms of inequality based on class, race, disability and other factors so that some groups of women, particularly poor women, women from minority ethnic communities and disabled women face multiple disadvantage.

In order to support this analysis sex-disaggregated, intersectional, data needs to be incorporated into policy making and the process of complete equality impact assessments.

Resource Allocation

In terms of resource allocation what areas do you think are: sufficiently resourced, and/or under resourced and where resources need to be redirected to?

The Committee has an important role to set the direction for the rest of the Scottish Parliament committees to ensure equality and human rights analysis are central to their scrutiny of the budget. The intersectional gendered effects of the health, social, and economic consequences of Covid-19 need to be front and centre in the process of policy, and in turn budget, decision making in all portfolios and in all the Committees. Within this process all committees should ensure gender impact assessments are undertaken with transparency of this information through the budgeting process and provide clarity on how they are using the Equality Fairer Scotland Budget statement to guide policy decisions.

The principle aim of gender budgeting is to integrate intersectional gender analysis into economic policy, through this process raising awareness of different impacts of women and men of publicly funded policies and programmes and challenging the assumption that budgets are 'gender blind'. Gender analysis of the policy and resource allocation process in the budget means examining how budgetary allocations affect the economic and social opportunities of women and men, and restructuring revenue and spending decisions to eliminate unequal gendered outcomes.⁴

Women and men continue to experience inequalities in pay, in employment and promotion opportunities, and in the harassment and abuse they experience, with women being more likely to experience poverty at all points in their life. Women still have more responsibility for unpaid work including childcare, care for older or disabled people, and domestic work. For many women, this means a greater reliance on public services and can limit the time they have for paid work and other activities. Spending commitments on policy and programmes have to come from an intersectional analysis of the needs based on the different lived experiences that come from the different inequalities that women experience. Failure to incorporate a gendered perspective within pandemic recovery budget efforts will deepen existing gender inequalities and worsen outcomes for women.⁵

⁴ O'Hagan, A. (2018) [Gender Budgeting in Scotland – A work in progress](#)

⁵ Policy Scotland (2021) Consequences of the COVID-19 pandemic: exploring the unequal social and economic burden on women

As this Committee considers resource allocation, decisions need to be made from the basis of this intersectional analysis.

A gender budgeting approach means scrutinising the outcomes from policy as well as the extent to which policy and programme objectives have been resourced. That means that the committees of the Scottish Parliament, including the EHRCJ Committee, should engage in a process that 'follows the money', to scrutinise not just the level of allocation, but the direction of spending allocations, and the outcomes secured as a result of spending.

Structural Investment

Alongside the process of gender budget analysis in order to deliver transformative change and work towards a gender equal economy there is a need to shift where public finances are invested to address the need for a fair and equal recovery.

Last year the UK wide Commission for a Gender Equal Economy published its culmination report *Creating a Caring Economy: A Call to Action*.⁶ This report sets out eight steps to create a caring economy, based on gender equality, wellbeing and sustainability, in the recovery from Covid-19. We share this alongside our submission and urge the Committee to review the key recommendations of the Commission.

The eight steps to creating a caring economy are:

- Re-envision what we mean by 'the economy', so that the centrality of care to the economy is recognised;
- Invest in social and physical infrastructure, so that public services address diverse needs on an equal basis;
- Transform the worlds of paid and unpaid work, to provide not just more jobs, but better jobs;
- Invest in a caring social security system which is based on dignity and autonomy;
- Transform the tax systems across the UK, to make them more progressive and fair;
- Refocus the overall fiscal and monetary policy framework on building a caring economy;
- Work to develop a trade system that is socially and environmentally sustainable;
- Work to transform the international economic system so that it is supportive of the creation of caring economies across the world.

Within this submission we would particularly like to comment on three areas in need of urgent investment to support the aims of building a fair and equal recovery.

Invest in care

In feminist economic models care is the backbone of society⁷. Care work is overwhelmingly carried out by women and is a key sector in our economy. Yet, because it is overwhelmingly carried out by women, it is undervalued and has suffered from chronic underinvestment. This lack of investment must be recognised as both a cause and consequence of an unequal society. The women who are working in the care economy have been underpaid and under-protected, and migrant women are over-represented in this low-paid work. Adequately investing in care helps tackle gender, income and ethnic inequalities.

⁶ UK Women's Budget Group (2020) <https://wbg.org.uk/commission/>

⁷ European Women's Lobby (2020) [Purple Pact](#)

Investment in care infrastructure is a crucial part of building a fair and equal recovery. This refers to investment in the emerging National Care Service, an injection of funds to current adult social care services, and ongoing increase in funds to support expanding childcare.

Audit Scotland predicts that responding to the Feeley Review will require an additional 0.4% GDP investment in care.⁸ This would bring Scotland's investment to around 2.66% of GDP. This is a modest investment in comparison to some other northern European countries, for example Sweden invests 4.81% GDP in care.⁹ It is important to see this as an investment in care that also has economic as well as social returns and steps will need to start being taken from this budget cycle to increase investment in care.

Action on childcare is critical for a gender-equal recovery. Through the Covid crisis, women are twice as likely as men to have to take unpaid leave due to school closures or having to self-isolate with children.¹⁰ Prior to the crisis the high cost of childcare meant that 25% of parents living in absolute poverty in Scotland have given up work, a third have turned down a job, and a further 25% have not been able to take up education or training.¹¹ These figures show that expansion of public childcare must continue, we stand with other feminist organisations in Scotland calling for 50 hours free childcare per week, and designating child care a key growth sector, along with social care.¹² In addition to this there must be more flexibility built into the system that recognises the reality of working lives.

Across both adult social care and childcare investment in the workforce is a key element within these highly gendered sectors. Investing in fair wages, delivering fair work principles including access to decent sick pay, paid breaks, unsocial hours payment. A survey by GMB Scotland of the social care workforce found these to be priority issues for the workforce. Research within the Commission on a Gender Equal Economy found investing 2% of GDP in care would result in three times the number of jobs in construction,¹³ ensuring these are decent jobs is crucial within the investment process.

It is also vital the budget process recognises the increase to unpaid care since March 2021. There are 1.1 million unpaid carers in Scotland according to Carers Scotland, 61% of whom are women.¹⁴ Access to Carers Allowance remains limited. Alongside increasing access and value of Carers Allowance there is an urgent need to reopen services, including respite services to give carers a break. A Carers Scotland survey found that 71% of unpaid carers have not had a break from their caring roles during the pandemic.¹⁵

Climate ready

⁸ Audit Scotland (2021) <https://www.audit-scotland.gov.uk/report/social-care>

⁹ De Henau, J., Himmelweit, S. (2020) *Stimulating OECD economics post-Covid by investing in care*, IKD Working Paper No. 85, The Open University

¹⁰ Women's Budget Group (2021) <https://wbg.org.uk/media/press-releases/3-in-10-low-income-families-have-lost-hours-at-work-because-of-the-pandemic/>

¹¹ Scottish Government (2020), *Towards a Robust, Resilient Wellbeing Economy for Scotland: Report of the Advisory Group on Economic Recovery*

¹² Close the Gap (2021) [The Gender Pay Gap Manifesto](#)

¹³ UK Women's Budget Group (2020) <https://wbg.org.uk/commission/>

¹⁴ <https://www.carersuk.org/scotland/news/covid-19-pandemic-392-000-become-unpaid-carers-in-scotland-in-a-matter-of-weeks>

¹⁵ <https://www.carersuk.org/scotland/news/worn-out-unpaid-carers-in-scotland-uncertain-the-services-they-rely-on-will-continue-post-pandemic>

The recent IPCC report¹⁶ was unequivocal in making the case for a rapid decarbonisation of economic activities to prevent the most devastating impacts of climate change and keep global warming below 1.5C. As an historic and current high-emitter that has economically benefitted from a high-carbon economy, Scotland has a responsibility to its citizens and all of humanity to use every tool at our disposal to meet this goal and secure a prosperous future for future generations. However, such a momentous structural and societal transformation must not come at the expense of those who have already been rendered vulnerable by our highly unequal and extractive economic system, whether closer to home, or in other parts of the world. Scotland must be a champion of a just transition, that simultaneously tackles emissions and inequalities with the help of a comprehensive green industrial strategy, creating a wave of decent green jobs and strengthening social safety nets around the world in preparation for climactic disruption.

Securing the just transition, however, is often focused on physical infrastructure: transitioning to renewable energy sources, adapting our lived environments to a new reality of climate impacts, retrofitting our homes to be more efficient, prioritising planning for low-carbon public transport and advancing research and development of low-carbon or renewable technologies. However, these can and must be complimented with investment in green social infrastructure. A comprehensive just transition policy would also expand socially necessary and low-carbon jobs, such as those in the caring economy. Following this line of thinking, care jobs are green jobs and must be considered a crucial pillar in climate and gender-sensitive transition planning.

Furthermore, there is a risk that the unprecedented investment in decarbonising economic activities will widen labour market gender inequality if a gendered analysis is not built into the planning process. Within the economic strategy an equalities lens must be applied to climate policy to ensure it does not reverse progress on gender equality in high-value sectors while also committing new investment to traditionally feminised 'green' sectors such as care. Transition investment offers an opportunity to thus secure a greener more equal economy.

Providing a safety net that works for all women

Women are disproportionately likely to rely on social security in Scotland. This stems from women's economic inequality, which is rooted in the undervaluation of care work across our economy, and women's inequality in the labour market. Through recovery, there is an urgent need to boost women's incomes through action on fair work, and crucially, action to strengthen Scotland's social safety net, through social security and collective services.

Covid-19 and the related economic crisis has shown us how quickly individuals' situations can change and in turn the importance of having a responsive, flexible social security system that supports people in times of change, including those who are self-employed, 'gig economy' workers and freelance workers, whose earnings are subject to sharp variations. Social security income is a central part of the income for many, and growing numbers of, households.

In particular single parent households, the vast majority of whom are women, migrant women with no recourse to public funds (NRPF) and disabled women have found that the safety net of social security has too many gaps and is not working on a level playing field. The challenge as we move into the recovery process is to fix these gaps and ensure that everyone is protected through a dignified and caring social security system.

The Scottish Child Payment is a welcome first step towards tackling child poverty in Scotland - but we know that to end child poverty, we must solve women's poverty. Doubling the

¹⁶ IPCC (2021) Special Report: Global Warming of 1.5C available at <https://www.ipcc.ch/sr15/>

payment now, and again by the end of this parliament, will set Scotland on a course towards meeting the parliament's interim child poverty targets. This action will be crucial to protect women's incomes, and to mitigate against the withdrawal of the £20 uplift to universal credit.

Immediate priorities include:

- Increase the value of the Scottish Child Payment, to £20 per week, in recognition of the new circumstances within which it is being delivered and fast-track the roll out of the new benefit;
- Commitment to working with local authorities to mitigate the impact of the UK policy of No Recourse to Public Funds and ensure that those in need have access to emergency support and Scotland specific social security payments;
- Increase the value and eligibility of Carers Allowance to provide support and protect carers from poverty;

Ensuring a caring social security system is delivered in Scotland will be crucial to the process of Human Rights incorporation. The government has a duty to ensure a "Minimum Core" is delivered to protect a person's right to an adequate standard of living. By including gender budget analysis to the budget scrutiny of areas, including but not limited to social security, will demonstrate where budget priorities need to sit.

Local Authority funding

Within these three areas recognition of the role of Local Authorities and their budget allocation is crucial to delivery across the sectors. Scrutiny is needed on how the budget decisions impact on the local government settlements. Local Authorities employ large numbers of women yet often receive no additional funding for pay increases, or to match increasing challenges in the delivery of care. Local Government funding has been hollowed out but the expectations are still very real and are directly relevant and directly impact on women's economic and social experiences. Committee scrutiny of the funding commitments to local government from the perspective of delivering a fair and equal recovery and with the intersectional gender analysis will be an important element of this budget process. Improvement on the transparency on allocations to local government in the draft budget would be an important step forward.

How might resource allocation address inequalities and the gaps in the realisation of human rights for all?

As outlined in response to the previous question resource allocation has a huge impact on inequalities – either addressing or exacerbating them. Without delivering the necessary analysis to resource allocation decisions it will not be possible for parliament to know the impact of decisions on the realisation of human rights for all.

When it comes to creating gender equality intersectional gender budget analysis is part of this process and is of particular relevance to the implementation of Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).

While CEDAW does not contain a specific provision on budgets, budget policies and processes are bound by other relevant CEDAW principles, UNIFEM have highlighted the most pertinent of which are:

Non-discrimination: Article 2 prohibits direct and indirect discrimination against women. This principle, for example, prohibits income tax systems that implicitly and explicitly discriminate against women.

Equality: Article 3 requires that women have both formal and substantive equality. In the area of budgets, substantive equality means that budgetary measures must actually improve women's situation, in relation to that of men, in real terms. This focus on the substantive effect of budgets is important because even where budgets may seem to be gender-neutral, their effects will be felt differently by men and women depending on the society's gendered patterns of work and family relations. The requirement for equality does not mean that men and women must always be treated identically. CEDAW recognizes that there will be times when non-identical treatment is needed to achieve substantive equality. An example could be the adoption of temporary special measures (Article 4(1)), such as quotas, to increase women's participation in political decision-making.

Participation: Article 7 calls on governments to take measures to eliminate discrimination in political and public life, and particularly, to ensure that women have the right, on equal terms with men, to participate in the formulation and implementation of government policy; to hold public office, and to participate in non-governmental organizations (NGOs). This means, for example, that women must be able to participate actively and equally in all stages of the budget decision-making process in ways that enable them to hold governments accountable for means of raising revenue and distributing expenditure.

Modification of social and cultural patterns of conduct to eliminate discrimination against women: The government programmes from which women benefit and the revenue systems to which they contribute must be consistent with Article 5(a) of CEDAW, which requires governments to modify social and cultural relations with a view to eliminating prejudices and practices based on harmful gender stereotypes.¹⁷

As the process of incorporation of Human Rights legislation gets underway the next budget can play an important role in demonstrating the intent to deliver human rights for all. Budget decisions help move the process from incorporation of human rights to implementation.

Overall, how effectively is public finance in Scotland being used to achieve economic, social and cultural rights (as outlined above)? What improvements are required?

Without robust gender equality analysis and the consistent application of gender data and analysis in formulating policy and spending decisions, then persistent gender gaps, such as those outlined below, will continue. A continuing and systemic weakness of policy formulation by the Scottish Government and public authorities, and in the scrutiny by the Scottish Parliament and its committees is the absence of gender mainstreaming, and the consistent application of gender analysis in policy and decision-making, resource allocation, and outcomes evaluation. Improvements in this regard include training for officials and MSPs, engagement in gender equality and the gender dimensions of policy across all domains, increased demands for intersectional gender data in scrutinising policy and spending objectives and outcomes.

The Equality and Budget Advisory Group has prepared a series of recommendations to improve budget scrutiny and enhance the integration of gender analysis in the budget process which we would recommend to this committee as part of developing their own approach to enhancing scrutiny.

Unless policy objectives contain specific indicators in relation to the advancement of gender equality, and monitoring and evaluation mechanisms contain specific measures and data

¹⁷ UNIFEM (2008) [Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW](#) – CEDAW principles and details taken directly from this publication

collection on intersectional characteristics, then the current situation whereby the equality outcomes from policy and spending decisions are difficult to ascertain will persist.

Specific examples where the absence of gendered policy making mean it is difficult to assess the effectiveness of public spending in relation to the advancement of gender equality include the poor approach to gender analysis in the Scottish Government's Advisory Group on Economic Recovery and the failure to adopt the 9 Principles for a Gender Equal Recovery¹⁸ as set out by Engender and Close the Gap with support from SWBG.

Scotland's pay gap is standing at 13.3%, median hourly earnings for women was £11.81 per hour compared to £13.89 per hour for men, and 78% of women earned the living wage or more compared to 84% of men¹⁹. Prior to the Covid-19 pandemic women undertook 60% more unpaid work than men²⁰; unemployment among women in Scotland increased at a higher rate than men at the start of the Covid-19 pandemic²¹.

The Poverty and Income Inequality Scotland 2016-19 report highlights inequalities faced in those experiencing poverty. The poverty rate was highest for single women with children at 39%. In 2016-19, 18% of single female pensioners and 15% of single male pensioners were in relative poverty after housing costs. In most years, the poverty rate after housing costs for single female pensioners had been higher than that for single male pensioners. The poverty rate was 39% for the 'Asian or Asian British' ethnic groups, and 38% for 'Mixed, Black or Black British and Other' ethnic groups, compared to that of the 'White - British' group was 18%. Poverty rates remain higher for households in which somebody is disabled compared to those where no-one is disabled. The poverty rate after housing costs for people in households with a disabled person was 23%. This compares with 17% in a household without disabled household members²².

In this reality and with the concern that the impact of the Covid-19 pandemic will bring a role back in women's equality a new concerted effort is needed to ensure that public spending is working to deliver for women's economic, social and cultural rights.

Budget Process

Do you feel that you, your organisation, and the evidence you gather, can genuinely influence government decisions on the budget?

As a membership organisation made up of women across Scotland we are able to seek out opportunities to participate in the budgetary process. We are independent members of the Equalities Budget Advisory Group and so are able to contribute thinking to government process in that way.

¹⁸ <https://www.closesthegap.org.uk/content/resources/Gender--Economic-Recovery---Engender-and-Close-the-Gap.pdf>

¹⁹ Statistics take from Scottish Government (2020), Scotland's Gender Equality Index, available at <https://data.gov.scot/genderindex/gender-equality-index-2020.html>

²⁰ Office of National Statistics (2016) Women shoulder the responsibility of 'unpaid work' available at: <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/articles/women-shoulder-the-responsibility-of-unpaid-work/2016-11-10>

²¹ Close the Gap (2021) One Year on: How COVID-19 is impacting women's employment in Scotland available at: https://www.closesthegap.org.uk/content/resources/1617267711_One-Year-On---How-COVID-19-is-impacting-womens-employment-in-Scotland.pdf

²² Scottish Government (2020) [The Poverty and Income Inequality Scotland 2016-19](#)

However, we believe that the budget process in Scotland can be more open and inclusive and that this approach would work towards increasing equality across our society. Publication of a Citizen's Budget would be one step in improving understanding and increasing awareness of budget decisions. In addition to this a clear and accessible consultation process to gather views from people across Scotland is a necessary part of the budget process.

How can the links between policy commitments, allocations and achievements of rights be made more transparent?

The Scottish Parliament must build on the Equality and Fairer Scotland Budget Statement (EFSBS) to ensure its impact can genuinely influence government decisions. The EFSBS demonstrates engagement and commitment to improve and extend equalities analysis and it is important that this document is increasingly aligned with the National Performance Framework. The introduction of a risk analysis approach to the EFSBS in 2021-22 is interesting and a useful device to focus attention of public service authorities. It cannot, however, replace or deflect from building understanding of the structural causes of inequalities. Improving knowledge about inequalities and the advancement of equalities must remain a priority for Scottish Government. Building the analytical capacity internally to improve policy analysis and the formulation of policy that can ameliorate the causes and consequences of inequalities. This includes ensuring equalities impact assessments are made across all areas of public spending prior to decisions and published. More still needs to be done to evidence the link between policy proposals, spending decisions and equality impact assessments.

There is an ongoing disconnect between public commitments to pro-equality, pro-women policy and the lack of actual gender analysis around spending decisions. The broad scope of the EFSBS dilutes the detail of intersectional gender analysis, more clarity could be provided in the document on the specific intersectional gender analysis which has been conducted, and recognising the impact this will have on multiple areas. More effort is needed to apply evidenced data and analysis to economic policy.

In order to embed this type of analysis the Equality and Budget Advisory Group has published core recommendations for equality and human rights budgeting in this parliamentary session. These include important recommendations around the budgetary process, communications, organisation and culture, and knowledge and understanding. We urge the Committee to support the implementation of these recommendations as a matter of urgency.²³ These recommendations are also relevant to build into Committee scrutiny processes.

The Scottish Budget process has been found to be lacking in openness and transparency in research by the Scottish Human Rights Commission and as reflected in the actions proposed in the Open Government Action Plan²⁴. There is considerable scope for improving the openness and transparency of the budget process, and participation in the scrutiny and formulation process including with the Scottish Parliament committees who could make significant improvements in community outreach and engagement, and support public information and learning on the budget process and citizen interrogation of Scotland's finance.

²³ [Equality Budget Advisory Group: recommendations for equality and human rights budgeting - 2021-2026 parliamentary session - gov.scot \(www.gov.scot\)](#)

²⁴ Scottish Government (2019) [Scotland's Open Government Action Plan 2018-2020](#)

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