

Scottish
Women's
Budget
Group

Gender Budgeting Toolkit



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Introduction



Introduction

Budgets are one of the most important tools available to governments and public authorities. These documents show how money is raised and spent. They shape priorities at all levels of government. Budget decisions have important social (including human rights), environmental and economic implications. As such, budgets are a key tool that can support government in achieving its vision.

Despite their significance, budgets are often viewed as merely financial exercises that ensure that income and expenditure match but don't consider wider implications. They are often regarded as "gender-neutral". This is based on the assumption that budget decisions affect everyone in the same way. It overlooks how choices affect men and women differently, in the same way that they can affect people differently depending on age, race or disability.

The **OECD** state that "*many disparities and inequalities between the sexes have become embedded, to a greater or lesser extent, in the baseline of public policies and the allocation of public resources*".¹ Budgets can play a key role in addressing such inequality.

Budgets are often regarded as "gender-neutral". This is based on the assumption that budget decisions affect everyone in the same way



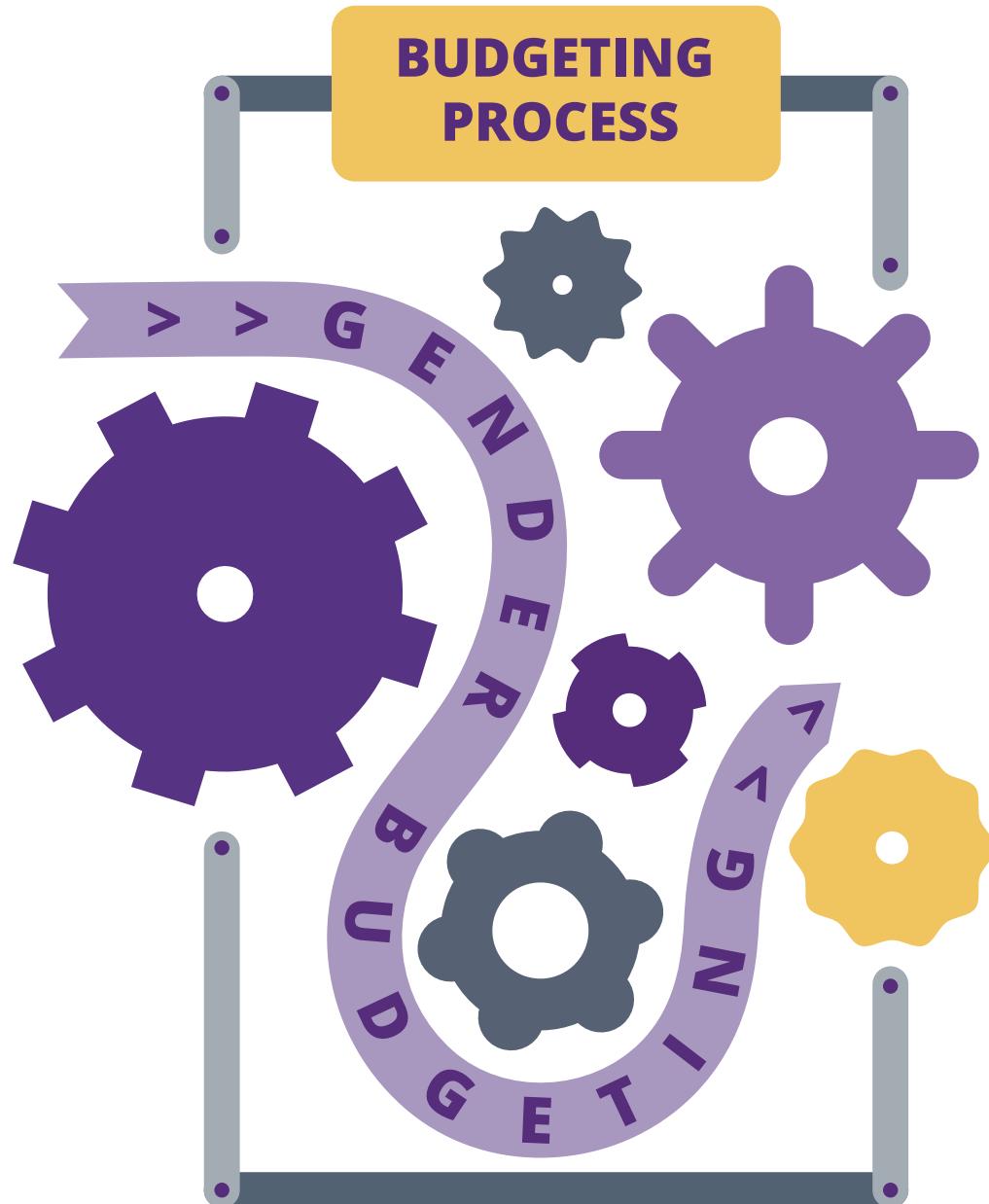
Gender budget analysis looks at budgets through the lens of gender equity. It is a process that can be introduced incrementally (by looking at individual policy areas) and built upon over time, or it can be used to look at a budget as a whole.

SWBG and the development of the toolkit

The Scottish Women's Budget Group (SWBG) is a charity that promotes women's equality. We do this by helping people understand how budgets and economic policy can tackle inequality.

In our **Theory to Action project**, we worked with several local authorities in Scotland. We looked at how gender budgeting can fit into budget processes. We developed this toolkit based on the learning from both the Theory to Action project and international practice. We would like to thank everyone who assisted us with this work.

This toolkit project is supported by the Scottish Government's Equality and Human Rights Fund.



Purpose of the toolkit

This toolkit aims to help all those making decisions, creating budget proposals, or developing policies in Scotland. It focuses on using gender budget analysis to ensure that resources are used effectively and that gender inequality is addressed.

The toolkit discusses how to develop budget proposals, create policies and design services with a focus on gender budgeting. It sets out the main principles of gender budget analysis. These principles ensure budget processes are:

- **Transparent:** Elected members, civil society and the public should all have easy access to information about the budget process and budget decisions.
- **Participative:** There should be meaningful engagement in the budget process.
- **Focused on outcomes:** Budget decisions should link to the government's goals, especially those for promoting equality.
- **Focused on advancing equality:** Processes should show ongoing inequalities to allow public resources to be used effectively to end them.²



For ease of reference, the following terms are used throughout the toolkit:

- The terms "*policy*" "*policy area*" are used to cover budget decisions and service design processes as well as policy development.
- Unless specified, the term "*government*" is used in a general sense to include local and national government and associated bodies.

1

Gender Budgeting



What is gender budgeting?

Gender budgeting aims to create change.³ It looks at how budget proposals affect men and women, and how choices can either reduce or reinforce inequality. It is not about setting separate budgets for women or focusing resources on so called “women’s issues”.

Gender budgeting is just good budgeting. It focuses on results. It ties how money is raised and spent to the outcomes we want to achieve.

Budgets impact on people in many ways. Most directly, budgets distribute resources to people by raising money from them in the form of taxes, fees and charges and using that money to fund public services. Budgets also affect people in other ways. They influence employment, inflation, economic growth and the realisation of rights. These impacts often differ for women and girls compared to men and boys.

Gender budgeting lets us see how financial decisions affect women and men differently. Unlike traditional budgeting, which often misses gender issues, it focuses on these differences. It looks at how women’s and men’s lives differ due to, for example, their work and care-giving experiences.

These different life experiences come from gendered norms and expectations about women and men. This affects the jobs that women and men do, how paid and unpaid work is valued, and the assumptions made about parenting and care. As such, how funds are raised and allocated has different impacts. For example, women often rely more on local government services. They do more unpaid childcare and caring and depend on these services to support them and their families. Decisions about local public services will therefore have a disproportionate impact on women. Disabled women, lone parents, carers, women from ethnic minority groups, and women on low incomes are often affected most.



Gender budgeting asks who benefits and who doesn't from the way money is raised and spent.

Gender budgeting can be used at all levels of government and decision-making. It can be implemented flexibly and take a staged approach. Gender budgeting focuses on continuous improvement. It involves taking small steps to reach the goals set.

It benefits everyone. Gender equality boosts economic growth that benefits all.⁴

Gender budgeting is a type of progressive budgeting. Other types include:

- Human rights budgeting, including children's rights budgeting
- Wellbeing budgeting
- Carbon or green budgeting
- Participatory budgeting.

Gender equality boosts economic growth that benefits all





Figure 1. Originally developed by A Flegg for SHRC



Why gender budgeting is important

Across Scotland, women are more likely than men to be poor and have lower levels of savings and wealth. Overall, they are more likely to be in lower paid or insecure work, have lower and less access to pensions, and are twice as reliant on the social security system. Women are also less able to increase the amount of paid work they do due to caring responsibilities. According to the latest census, women are more likely than their male counterparts to be unpaid carers and to care for longer each week, and are more likely to be providing care when they are of working age.⁵

The **SWBG animation**, *Women's Inequality in Scotland*, gives a brief look at how inequality affects women in Scotland.

The Scottish Fiscal Commission has set out a difficult outlook for Scotland's finances in the years ahead, with long-term issues such as a declining and ageing population having significant impact.⁶ To address these issues, it is important that funds are raised and used in a way that helps fight inequality. This is highlighted by the **OECD**:

*"Gender budgeting is particularly important in ageing economies which are facing shrinking labour forces and rising fiscal pressures. It can also bring important economic and fiscal dividends. Closing gaps in labour force participation and working hours is estimated to result in an average boost of 9.2% to GDP across OECD countries by 2060."*⁷

Using gender budgeting:

- Improves the evidence base for decision-making, leading to better outcomes for all
- Links how we raise and spend money to the outcomes we want to achieve, in order to improve our use of resources and help tackle inequality and poverty
- Increases transparency about government priorities and decisions
- Helps increase understanding of the impact budgeting has on different groups.



International obligations

Gender budgeting approaches can help government (national and local) meet international human rights obligations. As duty-bearers, local authorities have responsibilities for ensuring the advancement of human rights.

The **Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)** is a legal tool for ensuring equality between women and men. CEDAW does not contain a specific provision on budgets but the principle of equality means that women should experience both formal and real equality. This means budget measures must improve women's situations compared to men's.⁸

The **Beijing Declaration and Platform for Action** urges governments to include gender equality in every stage of the budget process. This covers everything from resource allocation to the monitoring of reforms and activities.⁹ The **United Nations Sustainable Development Goal (SDG) 5** focuses on gender equality. It aims to eliminate discrimination and violence. It also targets harmful practices. The goal promotes equal chances in leadership and decision-making. Additionally, it values unpaid care work. This goal is key to achieving all other SDGs. Gender equality is vital for a peaceful, prosperous, and sustainable world.¹⁰



The **Istanbul Convention** recognises violence against women as a violation of human rights and a form of discrimination against women. The Convention is a major human rights treaty establishing comprehensive legal standards to ensure women's right to be free from violence. The UK ratified the Convention in July 2022. This means local and national government have a duty to implement policies on preventing violence against women, protecting victims, and prosecuting perpetrators.¹¹



Equality Act 2010 and the Public Sector Equality Duty

The Equality Act 2010 is the main piece of equality legislation in the UK. It provides a single legal framework for nine protected characteristics, including sex. The Act prohibits unfair treatment based on these characteristics in areas like employment, education and public services. It places specific duties on public bodies. This **Public Sector Equality Duty (PSED)** requires local authorities and other public sector bodies to *"have due regard to the need to"*:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Act
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not.

In practice, this means that the equality duty should be considered as part of the decision-making processes of public authorities. This should not be a *"box-ticking"* exercise.¹²

Public authorities tend to meet this requirement by undertaking equality or integrated impact assessments. Recent research for the National Advisory Council on Women and Girls has shown that the implementation of the PSED has not made a substantive difference to the lives of women and girls in Scotland.¹³

In recent years, Scotland has seen a number of legal challenges to local government decisions. Many of these have focused on the quality of the impact assessments and consultation processes undertaken.^{14,15} Gender budgeting ensures that policy-makers include equality analysis and consider the impact on different equality groups, and women in particular, in their decision-making processes.



“

This practical toolkit is another example of the excellent work by SWBG over many years, and is particularly welcome at a time of significant financial pressure in Scotland. At the SHRC, we see budgeting as a critical lever for realising human rights, and key to a human rights-based approach to decision making in public policy. This toolkit is especially useful for making visible the experiences of women and men and ensuring the gendered dimensions of shaping public services and public finance are integrated in decision making. This resource also demonstrates how gender budgeting and human rights budgeting are mutually reinforcing approaches, strengthening accountability for budget decisions and focusing attention on real-world outcomes, lived experience, and the structural inequalities that budgets can either reinforce or positively address.

Professor Angela O'Hagan

Chair of the Scottish Human Rights Commission



2

Foundations of Gender Budgeting



Leadership

Fixing gender inequality isn't easy. It takes ongoing commitment. It can't be solved with one simple change, but gender budgeting can be part of the solution.

Leadership is essential for the successful implementation of gender budgeting. It can ensure that gendered approaches are integrated throughout the budget cycle, from planning and forecasting to execution and monitoring.

Political leadership is needed to prioritise gender budgeting and provide appropriate oversight and accountability. Senior management leadership ensures there is enough capacity for the high-quality analysis required for gender budgeting, and for implementing gender-responsive policies effectively.

Political leadership is important in communicating the benefits of gender budgeting for society and the economy. Making the link with issues such as a declining and ageing population, climate change, sustainable economic growth and child poverty can help to secure buy-in to gender budgeting. This can help tackle barriers to gender budgeting, which some may view as favouring one group over others. Presenting gender budgeting as effective budgeting will help encourage its use.

Key questions

- ▶ Have key people (elected members, board members, senior management) completed training on gender budgeting or other progressive budgeting approaches?
- ▶ Does your risk matrix consider failure to address inequality? Have you thought about how to protect your authority from a judicial review in relation to equality issues? How does the way you present and share information impact this risk?
- ▶ How do you communicate the organisation's priorities and why these have been chosen? How do you involve citizens in identifying and agreeing priorities?
- ▶ Do you communicate in an accessible way about the challenges that your local authority faces and the trade-offs that must be made and why? How do you make sure this information gets to all communities?
- ▶ Does your business plan mention inequality? Have specific goals for addressing gender inequality been set?
- ▶ Do you regularly think about how policy and budget decisions influence the local authority's plan/outcomes?

Key takeaways

- ▶ Leadership is key to embedding gender budgeting across the entire budget cycle.
- ▶ In local authorities, both political and senior management leadership is needed.



Accountability and oversight

As part of implementing gender budgeting approaches, it is important that clear goals and accompanying indicators are set. These can help with decision-making, offer clear analysis, and show policy priorities, especially in the budget process.

These goals could include:



Reducing the gender pay gap



Lowering poverty rates



Decreasing gender-based violence



Cutting economic inactivity rates



Improving health outcomes



Increasing the number of women starting their own businesses



Increasing the number of women using active travel.

Clear goals build accountability.

They let local authorities report on their work and review its impact. Review and scrutiny are essential for the ongoing improvement required to implement gender budgeting successfully. Elected members have a key role in ensuring effective scrutiny is undertaken throughout the budget cycle.



As part of embedding gender budgeting, it is necessary to:

- Build the assessment of goals into the performance management framework by developing robust indicators across all areas of work
- Consider how audit, risk and governance processes will be used to ensure oversight and scrutiny of the achievement of goals.

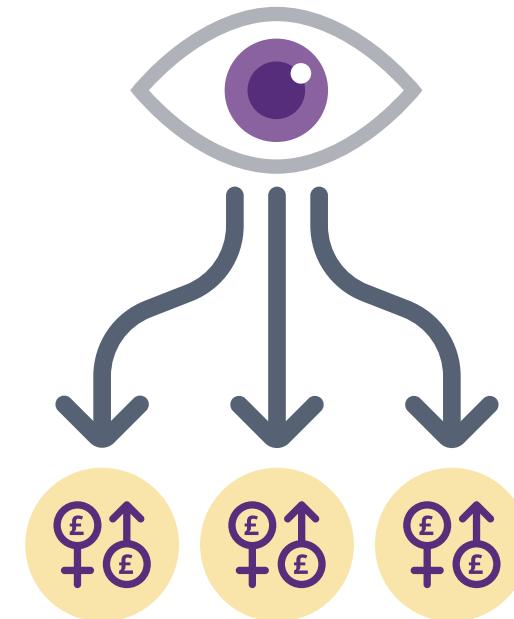
Key questions

- Do all papers/proposals include equalities considerations?
- Are committees clear about the part their work plays in the delivery of the business plan and equality outcome plan?
- Has the audit team checked the organisation's impact assessment process? Have they looked at whether further consultation, monitoring or review of decisions has been carried out?
- Is your performance management framework tracking gender-specific indicators? For example, does it track the number of carer assessments and plans, as well as those waiting for support. This can help show how decisions affect unpaid care.
- How do you track the impact of proposals on people, and on the level of savings made and extra spend needed?

- Is there enough information included in proposals to show that any savings or increased income set out are realistic?
- Do you regularly review the data being collected to ensure the right things are being measured?

Key takeaways

- Accountability and oversight are essential to ensure gender budgeting processes are fully carried out.
- Having clear outcomes/goals which set out the organisation's priorities can help drive decision-making and ensure the best use of resources.
- Collecting the right data is essential to see how decisions impact citizens



Councillors' role in embedding gender budgeting

Councillors are responsible for service provision and the scrutiny of decisions in their local authority area. Here are some key questions to help include gender budget analysis in this oversight work. These can be used in everyday business as well as in setting budgets.

- Do proposals include clear demographic data about who will be affected? What does this mean for your communities? Where there are data gaps, these should be highlighted. What if anything can be done to address these?
- Do proposals reflect women's and men's different needs and priorities? Have different views on safety, using public services, and taking responsibility for unpaid care been considered?
- Do proposals look at how different communities are affected? Do they consider socio-economic status, health inequalities and protected characteristics?
- Do proposals consider the impact on unpaid care and how this is shared?
- Can you identify how the proposals will impact on other areas of local authority and partner work? Is there enough information provided to identify this?
- Does the evidence in the impact assessment connect to the proposal? Can the "so what" question be answered? How has this shaped the proposal?
- Can you tell if any identified savings are realistic? Is there enough detail to see this, and to confirm that the calculations are correct?
- Has consultation taken place? This should include breaking down results by sex and other characteristics to spot any differences in responses. This will also highlight any groups that did not take part in the consultation.



Participation

In gender budgeting, participation means giving the public and civil society real involvement in the budget process.

Participation in the budget process aims to increase transparency, accountability and citizen empowerment.

To encourage participation, budget information must be public, easy to access, and simple to understand. Citizen engagement should create a shared understanding of the challenges faced and the possible solution to these. It may require difficult conversations about future tax and spend decisions. Good engagement processes strengthen the evidence base to improve decision-making. You should:

- ▶ Ask people what their priorities are and what they think of the priorities set
- ▶ Be clear about the challenges faced by the local authority
- ▶ Explain how money is spent in a clear way, using simple language
- ▶ Explain “council” terms and functions – not everybody knows what governance costs are, or what the chief executive’s office does
- ▶ Share clear details about the proposals and ask people how changes might affect them, their family, their street, and their town

- ▶ Provide clear information about how much money proposals will raise or save, and enough information for people to understand how realistic these figures are
- ▶ Ask people how they think the proposals will affect the local authority’s priorities and various groups in society
- ▶ Consider using personas to show how budgets are allocated.

True participation in the budget process goes beyond asking people for their ideas about balancing the budget by making suggestions for high-level allocations in a budget consultation exercise or proposing spending ideas. It builds trust and helps citizens understand the government’s role and decisions. It also gives decisions more legitimacy.

Participation takes time, and should be included in budget planning. This can be done in a way that builds ongoing and regular moments for consultation and more deliberative participation into budget cycles.



Community Engagement Standards

The National Standards for Community Engagement provide a framework for good participation.¹⁶

The seven standards are:

- ▶ **Inclusion:** Identify and involve the people and organisations affected by the policy area
- ▶ **Support:** Identify and overcome any barriers to participation
- ▶ **Planning:** Ensure a clear purpose for the engagement, based on a shared understanding of community needs and ambitions
- ▶ **Working together:** Work effectively together to achieve the aims of the engagement
- ▶ **Methods:** Use methods of engagement that are fit for purpose
- ▶ **Communication:** Communicate clearly and regularly with the people, organisations and communities affected
- ▶ **Impact:** Assess the impact of the engagement and use what has been learnt to improve future community engagement.

Key questions

- ▶ Do you clearly set out the challenges you face and why you have selected the options you are consulting on?
- ▶ Are you clear about who takes part in the processes you use and where the gaps are?
- ▶ Do you make substantive efforts to involve marginalised and seldom-heard groups?
- ▶ Do you think about what knowledge people already have when designing consultations? Do you check if this knowledge is common for everyone?
- ▶ Do you give feedback to people who take part in consultation and engagement activities about what happened because of their involvement?
- ▶ Can people see how consultation and participation has informed the decisions made?
- ▶ Do you review engagement processes to learn and improve for the future?

Key takeaways

- ▶ Meaningful participation opportunities should be built into the budget cycle, and should be designed to hear from a diverse range of people.
- ▶ Decisions should clearly link to what people say in consultations. When decisions don't reflect what people have said, this should be explained.



Communication

Gender budgeting aims to increase the transparency of budget processes. The budget process should be an opportunity for governments and local authorities to be clear about their priorities, what they are trying to achieve, and why. This can include setting out the challenges and constraints, and the principles or values underpinning decision-making.

The SWBG's 2024-25 review of local authority budgets found that the accessibility of budget information was variable across Scotland. This was often due to:

- Poorly designed local authority websites which make it hard to find budget documents
- Documents relating to the budget being held on different parts of websites
- Densely worded repetitive reports, using language that isn't clear to those who don't work for the local authority
- Lack of clear reporting on the final decisions taken, particularly when multiple options have been presented
- Information on news pages focusing on positive decisions and shying away from giving details about negative changes.



Communicating budget information can be difficult:

- ▶ Governments are dealing with big numbers. To overcome, this discuss problems and information at the human and household level.
- ▶ Budgets relate to vast areas such as social care, child protection and education. It can be difficult for people to assess the trade-offs and impacts involved in balancing budgets. The use of visuals and short stories can make these more relatable.
- ▶ Experts find it difficult to communicate without using jargon or their everyday terms. The use of plain English is important for reaching a wide audience.¹⁷

Key questions

- ▶ Has the budget information been published in a way that is clear and easily accessible? Have you presented information in a visual way that makes things easy to understand?
- ▶ Do you ensure your budget information is written to be understood by the “average” person?
- ▶ Does your budget paperwork include all impact assessments, consultation results, and information about operational savings and reserves? Can these all be found in one place?
- ▶ Do you provide an update after the budget on the decisions taken and what they mean, both positive and negative?
- ▶ Do you use multiple channels to communicate with local people?

Key takeaways

- ▶ Ensuring budget information is clear and accessible is key to building trust and engagement with citizens.



Disaggregated data

Gender budgeting relies on the availability of sex-disaggregated data on service users and inequality levels across all policy areas. This information supports informed policy discussions and design.

Data is needed to set clear gender equality goals and track progress towards these. Implementing gender budgeting can help ensure the collection of better sex-disaggregated data.

Disaggregated data can show differential impacts and different reasons affecting outcomes. For instance, in relation to workforce participation, there may be different reasons for economic inactivity among men and women: for men this could be due to ill health, while for women this could be due to unpaid care responsibilities. Disaggregated data can highlight these differences.

Analysing data by sex and other factors like income level, race and disability helps show how inequalities overlap and make some groups more vulnerable.

Both qualitative and quantitative data is necessary for gender budget analysis. For example, the following data types would help in deciding how to tackle child poverty effectively:

- Quantitative data on the number of households with children experiencing poverty, the number of households in each priority groupⁱⁱⁱ, and the number of households in multiple priority groups
- Geographic mapping of areas with high levels of poverty against service provision
- Qualitative data on people's experiences of accessing services and the impact services have.

Appendix 1 includes some useful data sources.

In relation to budgeting, one of the key tools used by local authorities to gather data is budget consultation. It is therefore important to collect demographic data from participants in the consultation as this shows who is taking part and who is not and allows any differences in what different groups are saying to be identified. This can help spot any possible unintended effects for specific groups, and the actions needed to address these.

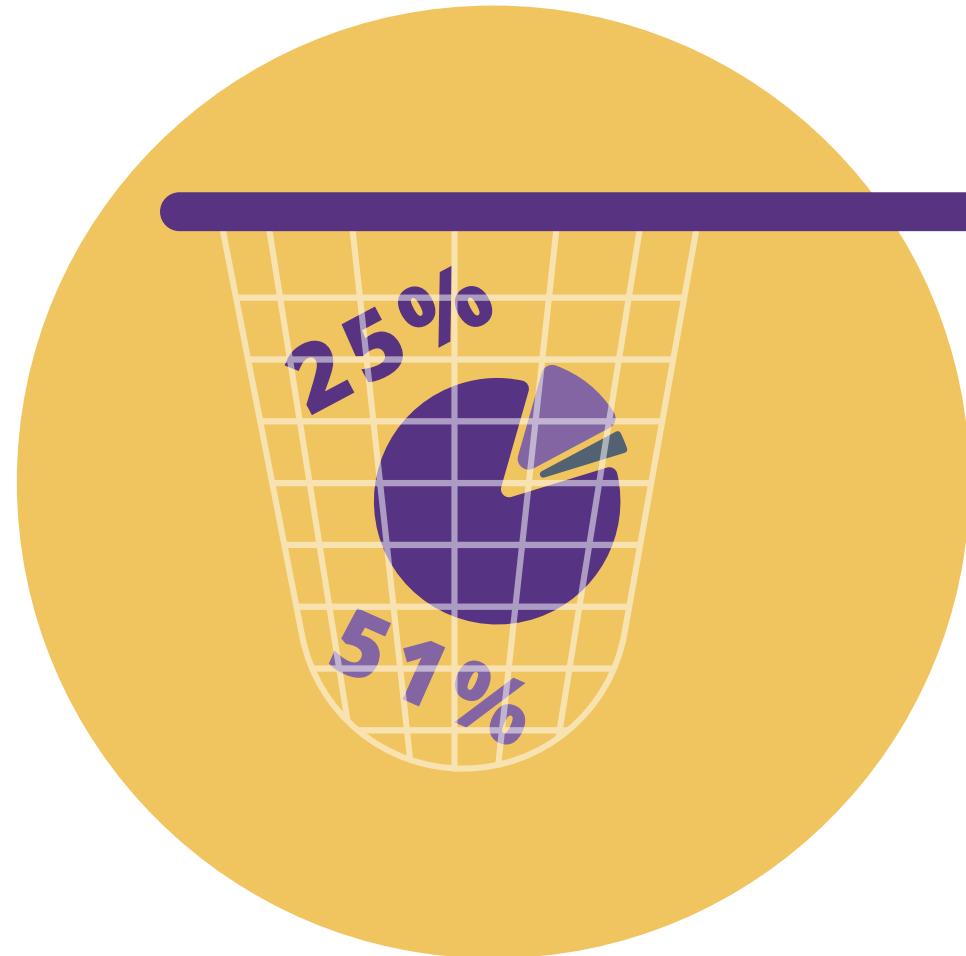


Key questions

- Do your data systems allow for the capture and analysis of demographic data?
- Have your staff been trained on why it is important to ask for demographic data? Do they know how to record this information accurately?
- Do you ask for demographic information in the consultations you undertake?
- Do you analyse consultation responses using demographic data to understand the needs of different groups?
- Do you think about what types of disaggregated data, both quantitative and qualitative, are key to understanding how diverse groups are impacted by decisions and service delivery?

Key takeaways

- Collecting and analysing disaggregated data can help spot different impacts of budgets and policies.
- Consultations should gather demographic data whenever possible. This shows who participated and identifies any gaps, and allows differences in responses from various groups to be explored and understood.



Consideration of unpaid care

A key aspect of gender budgeting is its focus on how public policies and budgets affect unpaid work.

Unpaid care and its distribution is central to women's inequality as it limits economic opportunities. In Scotland, four out of five working-age carers are women. Mothers spend more hours each day on unpaid childcare than men and are more likely than men to cut back on paid work to care for children. As a result of Scotland's ageing population more women are (and will be) caring for children and other family members while trying to hold down paid work. A 2025 study published by **University College London** indicates that "*sandwich carers*" (those caring for parents and other older relatives while also raising dependent children) suffer from deterioration in both their mental and physical health. Failure to consider unpaid care makes life harder for anyone who undertakes this and leads to it being undervalued.

Recognising and valuing unpaid care work is vital for achieving equitable policies.

Key questions

- ▶ How do your policies, expenditure and services affect the use of paid and unpaid time?
- ▶ How does service delivery impact unpaid work and its distribution between women and men?

Key takeaways

- ▶ The invisibility of unpaid care is a key factor in women's inequality. Failure to consider the impact policy has on levels of unpaid care or who undertakes care embeds and entrenches inequality.



3

How to do gender budgeting



How to do gender budgeting

Gender budgeting can be introduced gradually, by focusing on key areas in the business plan or key strategic goals, and using existing processes, like impact assessments. It can be used to:

- **Identify** the impact of how revenue is raised and how money is spent – in relation to part of a budget or the full budget
- **Understand** the impact of service delivery on inequality and identify ways resources could be used to greater effect
- **Identify** the opportunity costs of investing in one area rather than another.

The earlier you use gender budget analysis in the policy and budget process, the better the chances of using resources effectively and achieving positive outcomes.

This section presents key materials and approaches that support the use of gender budgeting in Scotland.



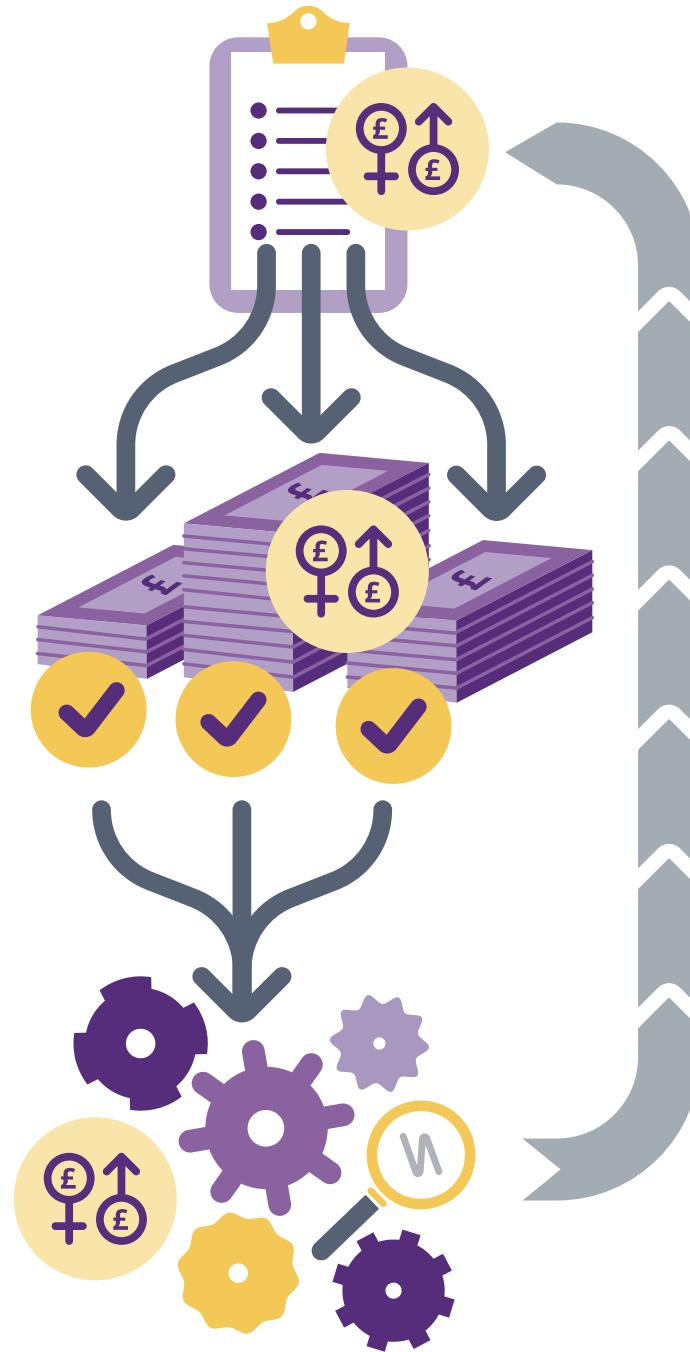
Gender budgeting and the local authority budget process

Local authorities have a legal duty to set a balanced budget for the coming financial year. **Figure 2** (p30) shows a typical financial planning process for a Scottish local authority. Gender budgeting approaches can be included at any or all stages of the budget cycle:

1
Budget planning and formulation

2
Budget approval

3
Budget implementation and control
(including audit and review)



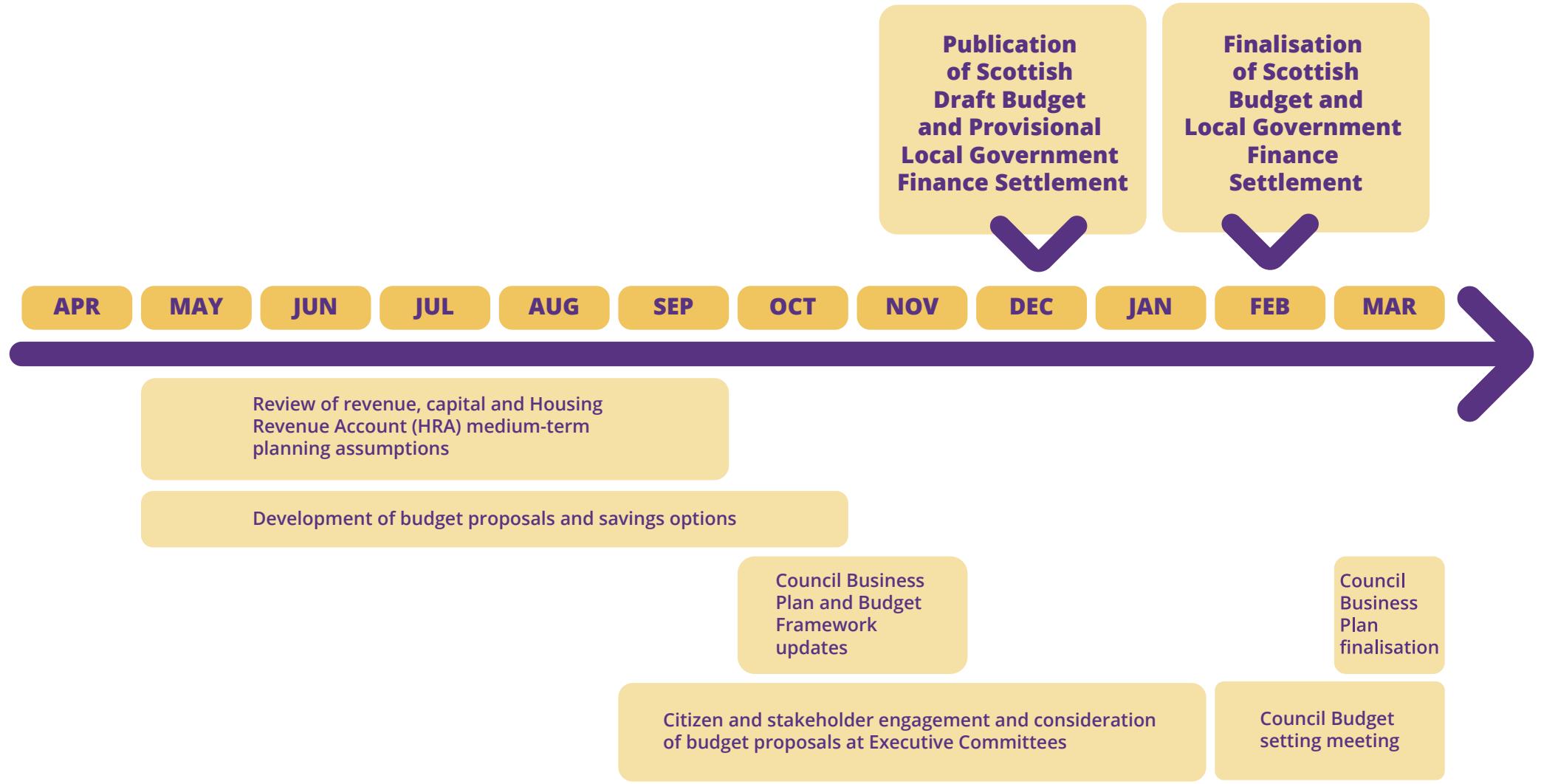


Figure 2. Typical financial planning process in a Scottish local authority



Gender budgeting tools

There are a number of tools you can use to support gender budget analysis. These can be used at different points in the budget process. The **OECD**'s good practice guide²⁰ suggests embedding these at all points of the budget process. It discusses the key stages in the budget process and the tools that can be used at each, as follows:



Budget planning and formulation

- Well-defined gender equality goals enable organisations/departments/services to analyse their budgets and policies. This lets them report on how effectively resources support the objectives set. The collection and analysis of disaggregated data ensures the right goals are being set. Gender-aware policy analysis can support this.
- Gender budget tracking and tagging helps spot budget measures that support gender equality goals. It also calculates the total investment needed to achieve these goals.
- Costing approaches (including distributional analysis) can help identify the beneficiaries of current budget spending. This can help organisations/departments/services see who benefits and who doesn't from how resources are used.

These tools help you identify and prioritise areas for investment. They also show how budget decisions support the goals set.



Budget approval

- A gender budget statement accompanying the draft budget can help explain how budget choices impact gender equality. This can include:
 - A summary of gender budget tagging information
 - A summary of information setting out the effects of individual budget decisions
 - A cumulative impact assessment of the budget.

Budget implementation and control

- A key principle of gender budgeting is "*following the money*". This helps to see if funds have been raised and spent as stated in budget documents. Clear budget information showing planned versus actual spending, and any changes during the budget period, helps improve oversight.
- It is also key to understand if the proposals set out in the budget are leading to the improvements expected – that is, have the allocated resources helped in making progress toward stated goals? Indicators must be set, and data collected in order to see how budget decisions are affecting people. Information collected at this stage can be fed into the planning phase for the next budget.

Gender-aware policy analysis

Gender-aware policy analysis plays a key role in gender budgeting work. It is the basis for understanding existing inequalities, and identifying the impact budgets have on women and men, and on specific groups of women and men.

This analysis will help you answer the following main question:
Are policies and budgets improving women's rights and gender equality, keeping things the same, or making inequalities worse?

There are six steps to carrying out gender budget analysis:

- **Step 1.** Identify gender inequalities, issues and gaps
- **Step 2.** Analyse government policies, programmes, activities and budgets
- **Step 3.** Define activities to meet gender equality goals
- **Step 4.** Allocate adequate resources
- **Step 5.** Ensure gender-responsive policy and budget implementation
- **Step 6.** Monitor and evaluate

Gender-aware policy analysis is one of the most used gender budgeting tools.



Step 1. Identify gender inequalities, issues and gaps

This step helps you assess the situation for both women and men. It focuses on understanding their different needs and priorities. It can also help recognise where women's rights aren't fully met in the policy area being examined. It helps understand how to address existing inequalities between men and women and how other characteristics (such as race, disability, age, and class) combine to affect experiences of disadvantage.

Quantitative and qualitative information of different types and from different sources can show how a policy impacts women and men. It can also reveal how inequality influences a policy area.

Example of gender-aware policy analysis – the alcohol and drug sector

In the alcohol and drug sector, gender-aware policy analysis could help increase understanding of:

Differences in alcohol and drug use and how these impact on men's and women's health

Similarities and differences in how men and women access support and the barriers they encounter to getting support

How unpaid care impacts on an individual's ability to access support

Any differential impacts in treatment options

Similarities/differences in when men and women stop engaging

How family/support networks help or hinder access to treatment

The impact of experiences of violence, abuse and trauma

How commissioning and funding is being used to address the needs of different groups.



Data types should include:

- Disaggregated service-use data
- Population-level data
- Research on inequalities in the area
- Lived experience feedback
(also known as beneficiary analysis).

At each step of the gender budget analysis process it should be possible to see how this data has helped inform the decisions and actions taken.



Beneficiary analysis

Beneficiary analysis assesses the value of a project or intervention from the perspective of the people it is intended to help. It is used to ensure projects are relevant and effective. It involves collecting qualitative and sometimes quantitative data from beneficiaries. This helps with understanding needs and priorities, and how these are impacted by the project or policy.

An example of beneficiary analysis is **SWBG**'s work with **MECOPP** (**Minority Ethnic Carers of People Project**) which engaged with women from Gypsy/Traveller communities in Scotland. This project found that, despite many reports and action plans, women did not feel things had improved. A significant factor in this is that recommendations from reports, inquiries and action plans are not being followed through within the budgetary process.²¹



If disaggregated data isn't available, research (focus groups etc) or consultation can be undertaken to gather information (see section on participation).

Thinking about the following questions can help you understand the main problems and concerns from a gender perspective:



- ▶ What is the situation of women and men (and different groups of women and men) in the policy area?
 - ▶ How are women and men represented (are they represented equally, is one group over or under-represented)?
 - ▶ What are the needs, priorities and interests of women and men? Are there differences that should be considered? For example, how do unpaid care and feelings of safety affect their needs?
- ▶ What are the current inequalities between women and men, or among different groups of women and men, in relation to key areas? These might include:
 - ▶ Employment and educational attainment
 - ▶ Level and distribution of unpaid work
 - ▶ Income and wealth
 - ▶ Participation in decision-making (in political, social and economic life)
 - ▶ Gender roles, stereotypes and norms that hinder women and/or men in terms of their full and equal participation in economic, social and political life.
- ▶ What differences between women and men matter in this policy area?

Data from gender assessments helps identify gaps, set priorities, and create budgets. This information leads to better strategies that meet everyone's needs.



Step 2. Analyse government policies, programmes and budgets

This step asks you to consider what you are currently doing in the policy area you are looking at. What are the main policy drivers? How do they address inequality? How do they impact other policy areas? What budget is available, and how does it help achieve the goals for this policy area?

Thinking about the following questions can help you understand how current policies and budgets affect gender inequality:

- What are the goals/objectives for the policy area?
Are gender equality goals considered in the policy area?
- How is what is known about inequality used to inform the way funds are raised or spent in this area? Can you see how the issues identified in step 1 have been taken into account?
- What are the main government activities in this area? How does this area impact on other areas of activity and vice versa?
- How much budget is available for the policy area and how is this spent? Are there any differences in the groups benefiting from this?
 - Is the budget adequate for achieving the goals/objectives? How does the budget compare to the predicted numbers of men/women affected?
 - Has the budget been spent on the intended policy area?
- What statistical data about the policy area or programme is available? How many women and men are affected? How do age, disability race etc impact?
- To what extent do various groups of women and men use services and public infrastructure? Do women and men access services differently? Are there gender-related barriers to accessing services or infrastructure? Are there barriers related to geography? Who isn't able to use the services or infrastructure?
- How do gender roles, stereotypes and expectations affect women and men?
- How satisfied are different groups with delivery in the policy area or programme?
- Who works in the area – what is the breakdown of male and females, overall and at different levels?
- Who is involved in making decisions related to the policy area or programme?
- Is this area changing or reinforcing existing gender norms, roles or expectations? What impact does it have on levels of unpaid work and the distribution of this?



Step 3. Defining activities to meet gender equality goals

This step uses the results from steps **1** and **2** to help you consider what's needed. It focuses on what needs to be done to reduce the inequalities found. This means figuring out what actions will bring about change.

Thinking about the following questions can help you identify possible actions:

- Are the current efforts the best ways to achieve gender equality?
- What more can be done to achieve gender equality goals alongside current efforts?
- What activities need to be changed and how could budgets be used differently?
- What data needs to be collected to understand the impact on our goals?



Example of designing activities to meet gender equality goals – economic development

A local authority checked its data and found that the area had fewer business start-ups than the Scottish average. The data showed that this was particularly pronounced for women and racialised minorities.

The data also highlighted the following:

- Women-led businesses are often concentrated in health, social work, and community services.
- Women-led businesses often operate from the home.
- Care responsibilities and long-term health issues often encourage women to start businesses.



Barriers identified included:

- Finance (support not targeted at areas or business structures associated with women-led businesses)
- Lack of specialist support
- Lack of support for slower, part-time founding
- Lack of social and business infrastructure
 - Caring responsibilities, impact on networking
 - Events organised without childcare
 - Geographical location of support
- Lack of confidence
- Impact of pregnancy/maternity
- Lack of access to procurement opportunities
- Lack or relatable role models and mentors
- Fear of failure – different attitudes to risk, caution.
- The local authority found several ways to boost female-led business start-ups. These included:
 - Widening the criteria for accessing grants to include those setting up as a sole trader rather than as a company
 - Setting up a business start-up hub for women, providing mentoring and networking opportunities.



Step 4. Allocate adequate resources

Defining the actions to tackle inequality isn't enough on its own. It is crucial to identify and allocate the resources needed to carry out these actions.

It is important to calculate the cost of the proposed changes. Some proposals might involve shifts in the way existing resources are used rather than incurring extra costs. Other proposals might involve extra costs (or savings). Marginal analysis (see below) can help understand the benefits and costs of doing something versus doing nothing.

If it isn't possible to fully fund the proposed changes, you should work out what you can do with the budget available. It may be possible to run a pilot targeted at a specific group or groups to test proposals. The results of the pilot can then be used to plan further roll-out on an incremental basis. Your analysis in steps **1** and **2** can be used to identify priority groups/communities.

Thinking about the following questions can help you identify the potential impact of resource allocation decisions:

- Are the proposals realistic? Is there enough information to understand why the proposed investment/changes will make the difference expected?
- Is the proposed allocation of resources enough to fully implement the changes? If not, does the data gathered suggest that there is a target group who would particularly benefit if the proposal were focused on them?



Step 5. Ensure gender-responsive policy and budget implementation

Once the actions needed have been agreed and resources have been allocated, the next step is to make sure these actions are carried out and resources are used as planned.

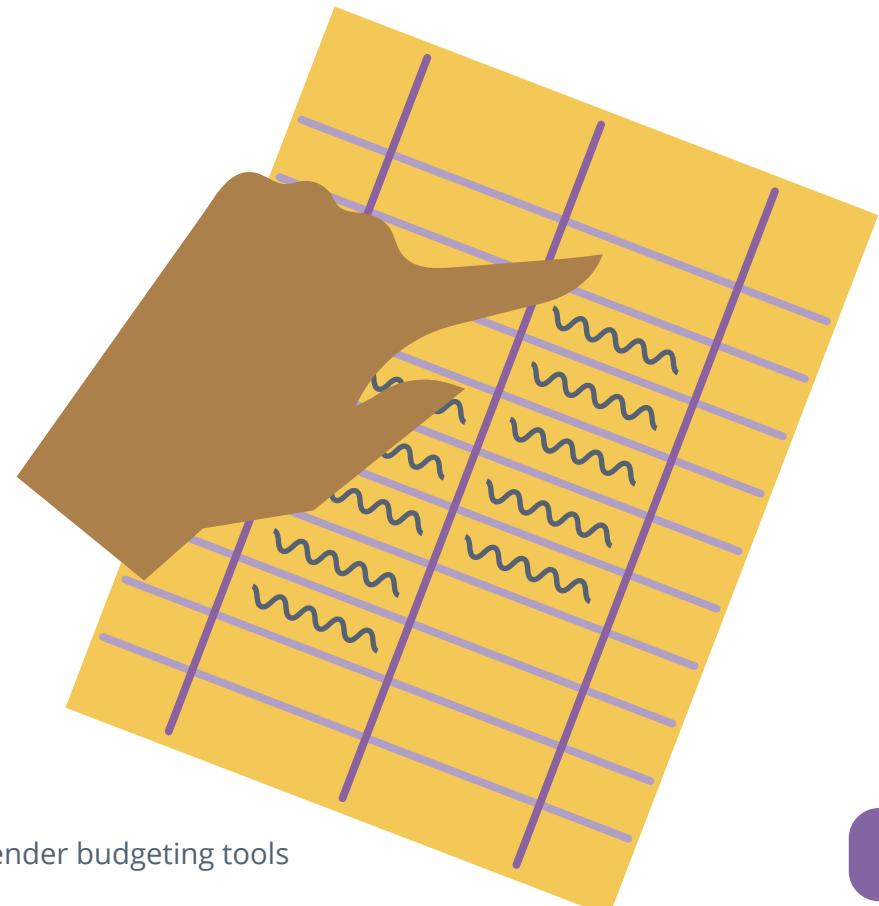
This involves ensuring changes are implemented in a gender-responsive way and that resources are fully used. It is especially important when one tier of government allocates resources and another implements the policy.

Example of gender-responsive budget implementation – support for unpaid carers

In 2022/23 the Scottish Government allocated **£88.4 million** to support the Carers (Scotland) Act 2016. Analysis by the Coalition of Carers in Scotland found that only £62 million was spent on direct and indirect services for unpaid carers in 2022/23, **£26 million** less than the budget allocation. Funding for unpaid carer support is provided to local authorities as part of a wider adult social care allocation and is not ringfenced.²² As support to unpaid carers is a highly gendered area this under-allocation will have a continued impact on women's inequality.

Thinking about the following questions can help you identify how resources have been used:

- Is it clear from financial information if the money allocated in the budget has been allocated and spent?
- Can in-year changes to allocations be easily tracked?
- Has the impact of any in-year changes on achieving the outcomes/goals been assessed?



Step 6. Monitor and evaluate

The final step in gender-aware policy analysis is monitoring, evaluating and auditing, once the budget year is over. This step ensures follow-up on the outcomes and impacts of budget and policy implementation. Activities at this stage vary. Local authorities handle some internally, while others are done externally by independent auditors or civil society groups. It is crucial that all activities, internal or external, consider gender equality.

Reviews of the changes made will help evidence that the PSED is being met. Undertaking a beneficiary analysis (involving those who are impacted) can be particularly useful.

Thinking about the following questions can help you identify the impact of decisions taken:

- Do you set indicators to check how decisions affect the people who use services or how they are impacting on achieving your priorities?
- For large-scale change, do you plan in evaluation that involves those affected to fully understand the impact of changes?
- Have the activities helped you get closer to achieving your equality goals? Are they reducing inequalities and closing gaps? How do you know this?

If the change hasn't worked as planned or has caused problems, you need to analyse this. This will help find out what went wrong and why. It can help pick up on unintended consequences.

Based on the results of gender-responsive monitoring, evaluating and auditing, you can create further recommendations. These will help improve policies, budget allocations and implementation to better reach gender equality goals.

These recommendations should be used to inform the next planning and budgeting cycle. **In other words, the gender budget analysis process starts again at step 1.** This means the next step is to analyse how gender equality has changed (or not) (see **step 1**).



Key questions

- Do you regularly consider how the way you raise or spend money is contributing to or addressing inequality?
- Do you consider if there are better ways to use resources to achieve your outcomes?

Key takeaways

- Understanding how current policies and budget decisions are contributing to inequality is key to embedding gender budget analysis.
- Considering the needs of those most disadvantaged can ensure that systems and policies work better for everyone.



Example of a gender-aware policy analysis – active travel

Scotland has set out a vision for active travel to be “seen as the norm, regardless of gender, ethnicity, age, or background”.²³ The Scottish Government plans to spend **10%** of the transport budget on active travel infrastructure. However, just investing in active travel won’t be enough to reach their vision.

One of the strategic objectives in the Scottish Government’s Active Travel Framework is “reduced inequalities”. Despite this, the outcomes and indicators in the framework focus on the need to improve the availability and safety of infrastructure for “all”, and on increasing the number of kilometres of traffic free infrastructure. This shows where the focus lies for those designing the active travel strategy.

The SWBG Women’s Survey 2023 looked at transport and active travel and showed that:

- Only **5%** of those responding to the survey used cycling as a main mode of transport, with this dropping to none for single parents.
- 17%** used walking/wheeling as their main mode of transport, with this increasing to **23%** for single parents.

Those who completed our survey told us that they didn’t walk, wheel or cycle for journeys because active travel routes don’t take them to where they need to go, or they don’t feel safe on the routes available.²⁴ Our survey echoed other research in finding that women are more likely to make multi-purpose, multi-stop trips related to caring and other household tasks. Survey participants said that the current infrastructure doesn’t let them make these journeys in the time they have.

“*No segregated cycle lanes anywhere I need to go. Nothing that connects me to even simple places like post office, shops, etc. Some cycle lane for leisure, but not far.*

“*Kids go to school in next town to our home and I work in neighbouring local authority area so need to travel quite a bit to do school run and get to work.*



To help ensure that as many people as possible benefit from spending on active travel, it's essential to:

- ▶ Understand your local communities. Think about the journeys people take and how active travel can help them. This means asking why people travel and where they need to go. Then, design routes that support these journeys.
- ▶ Create and fund community engagement processes. These processes should gather views from a wide variety of people.
- ▶ Collect data on sex and other demographic characteristics from people who join community consultations or engagement exercises. This lets you know who you've heard from and who you haven't. It can also help identify any differences across groups in views about the proposals.
- ▶ Carry out an equality impact assessment at the start of every project. This helps ensure what is developed is accessible to all groups. This should be reviewed and updated as the project progresses.
- ▶ Ensure that active travel projects support people to undertake care-related journeys. This means investing in infrastructure for walking and wheeling, as well as cycling. The design should give people direct access to the places they need to reach.
- ▶ Look at how women and other equality groups feel about safety in active travel designs. Safety audits and safety tours, undertaken at different times of the day, can show how space is used and identify issues that may need to be addressed.
- ▶ Invest in both social and physical infrastructure. Social infrastructure projects, such as those providing information on active travel routes or working with people to teach cycling skills and build cycling confidence, are essential to increasing the number of people from diverse groups who walk, wheel and cycle and benefit from active travel expenditure. Funding these types of projects is as important as building the physical infrastructure.
- ▶ Ensure the design of active travel infrastructure includes places for people to stop and sit. It's also important to consider the provision of public toilets and how these impact on access.



Tracking spending for gender equality

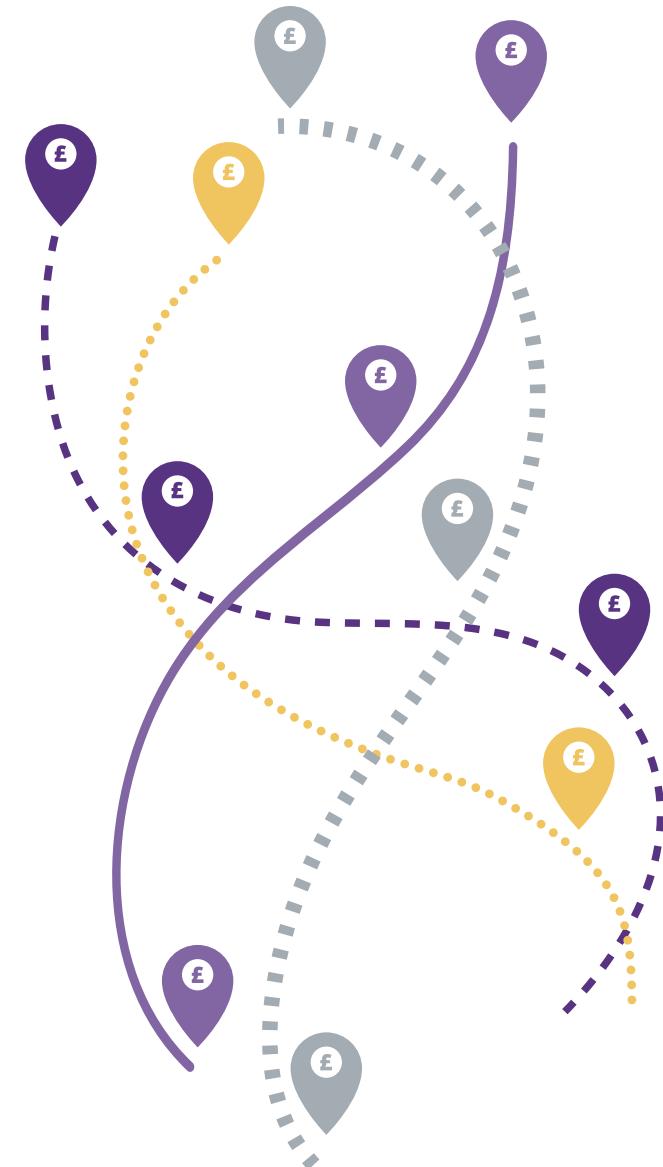
Tracking budget spending that supports gender equality is key to gender budgeting.

The process of tracking expenditure has to be based on a deep understanding of how funds are spent and how spending is linked to gender equality. Effectively tracking expenditure relies on good quality data and analysis to help show whether spending is transformative and has promoted gender equality and equity.

The questions that sit behind this include:

- **Who** will benefit from the way money is raised or spent?
- **What** will change?
- **How** will it change?

Having a tracking system isn't, on its own, sufficient to answer these questions. **SWBG** recommends that work on tracking and tagging is undertaken after processes to embed strong analysis have been implemented

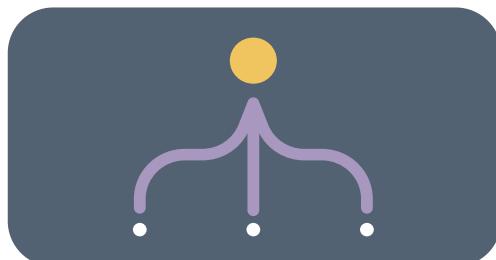


Tracking expenditure for the purposes of gender budgeting involves the ongoing process of monitoring and analysing how funds are actually spent and whether intended outcomes in terms of gender equality are being achieved. It helps organisations assess the effectiveness of budget allocations, ensuring that funds are utilised in ways that supports gender-specific initiatives.

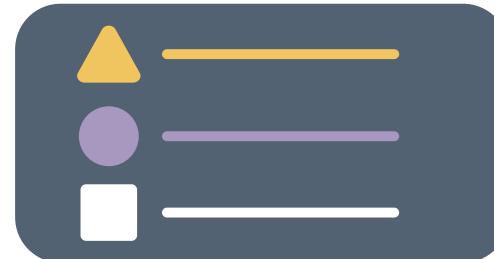
Tagging plays a vital role alongside tracking in gender budgeting. This process involves labelling or marking budget programmes or line items to indicate their intended impact on different groups. Tagging boosts transparency. It helps organisations focus their funds on improving gender equality. It involves a number of critical steps:



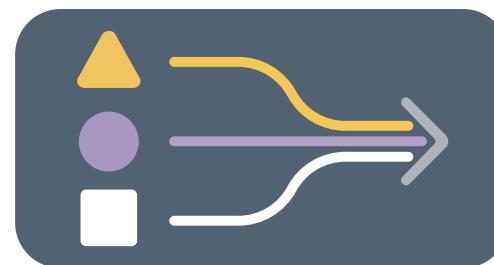
1. Identification: Budget programmes or line items that influence gender equality should be identified and their effects should be noted.



2. Classification: Each programme or line item gets a code, label, or marker. These are called budget classifiers. They show how each item relates to gender issues.



3. Coding: A coding system is set up to identify expenditures as gender-neutral, gender-specific, or aimed at gender equality. This can be a simple system using symbols, colours, or alphanumeric codes in budget documents.



4. Integration with finance management information system: For full effectiveness, tagging must integrate with current financial management or budgeting software (for example, it should connect through the Chart of Accounts) to enable easy tracking and analysis of gender-focused spending. Evidence suggests that this is one of the most difficult elements of the gender budget process.



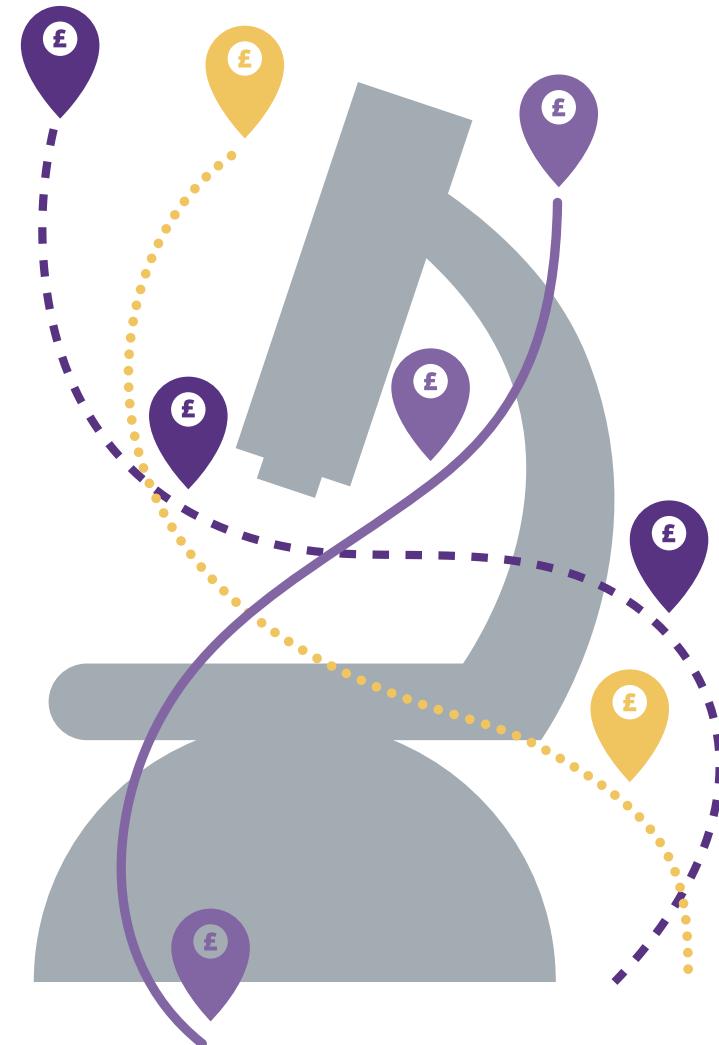
Tracking and tagging spending in a gender budgeting system is a key task for management accounting. Management accounting uses financial and other data to support budgeting, performance evaluation, and strategic decision-making. The goal is to manage and use resources effectively for the public good. In gender budgeting, this means creating budgets that consider gender equality. It involves tracking spending, then analysing its impact on gender-specific goals.

Key takeaways

- Tracking budget spending helps understand how budgets change each year and how they compare.
- Budget tracking alone can't show how resources impact outcomes. It needs to be paired with strong gender analysis.

Financial gender audit of the budget

A financial gender audit analyses expenditures from a gender perspective. Hence, it is conducted after a budget has been implemented. The process looks at how resources were allocated and what the results were for women, men, boys and girls in all their diversity compared to the original plans.



Costing approaches

Costing is used to estimate the financial cost of an intervention or the production and delivery of goods and services. With this information, governments can measure the human, infrastructure, and financial resources needed to run programmes or provide services and ensure that adequate resources are allocated in budgets.

These can also make explicit the idea that in order to fund new or increased activities from a fixed budget, other activities must be reduced or stopped, thus incurring an "*opportunity cost*" (the benefit not gained from the next best use of the resources). There are a number of approaches for costing gender equality these include:

- ▶ Unit costing calculates the financial resources needed to achieve a goal, implement a policy or intervention, or deliver a service. The unit cost of a service is the total spending on a service divided by the number of units provided. A "unit" may be a service user (e.g. a social work client) or a service activity (e.g. a visit by a carer).
- ▶ Impact costing looks at the costs and effects – both good and bad – of taking a specific action. It shows the costs of not taking action on an issue.

- ▶ Costing for gender-responsive budgets looks at gender gaps in plans and budgets. It estimates the costs of actions required to address these gaps.²⁵
- ▶ Marginal analysis is used to make optimal decisions about allocating resources. Rather than analysing an entire budget, it involves evaluating the additional benefit versus the additional cost of a specific proposed service improvement or new initiative, or assessing the lost benefits and lower costs of scaling back or stopping an existing service. This could be used to understand if the cost of gritting pavements was worth the reduction in costs caused by slips and falls and additional social care costs associated with these.

These approaches can also help answer the questions who benefits from the way resources are allocated.

- ▶ Gender-focused expenditure incidence analysis looks at how spending is divided between women and men, as well as boys and girls. The process looks at the unit costs of a specific service. It calculates how much the service is used by women, men, boys and girls. More details like age, race, ethnicity, religion, and rural/urban location can be added. This analysis can show how much women and men benefit from spending on public services such as public transport, healthcare and education.

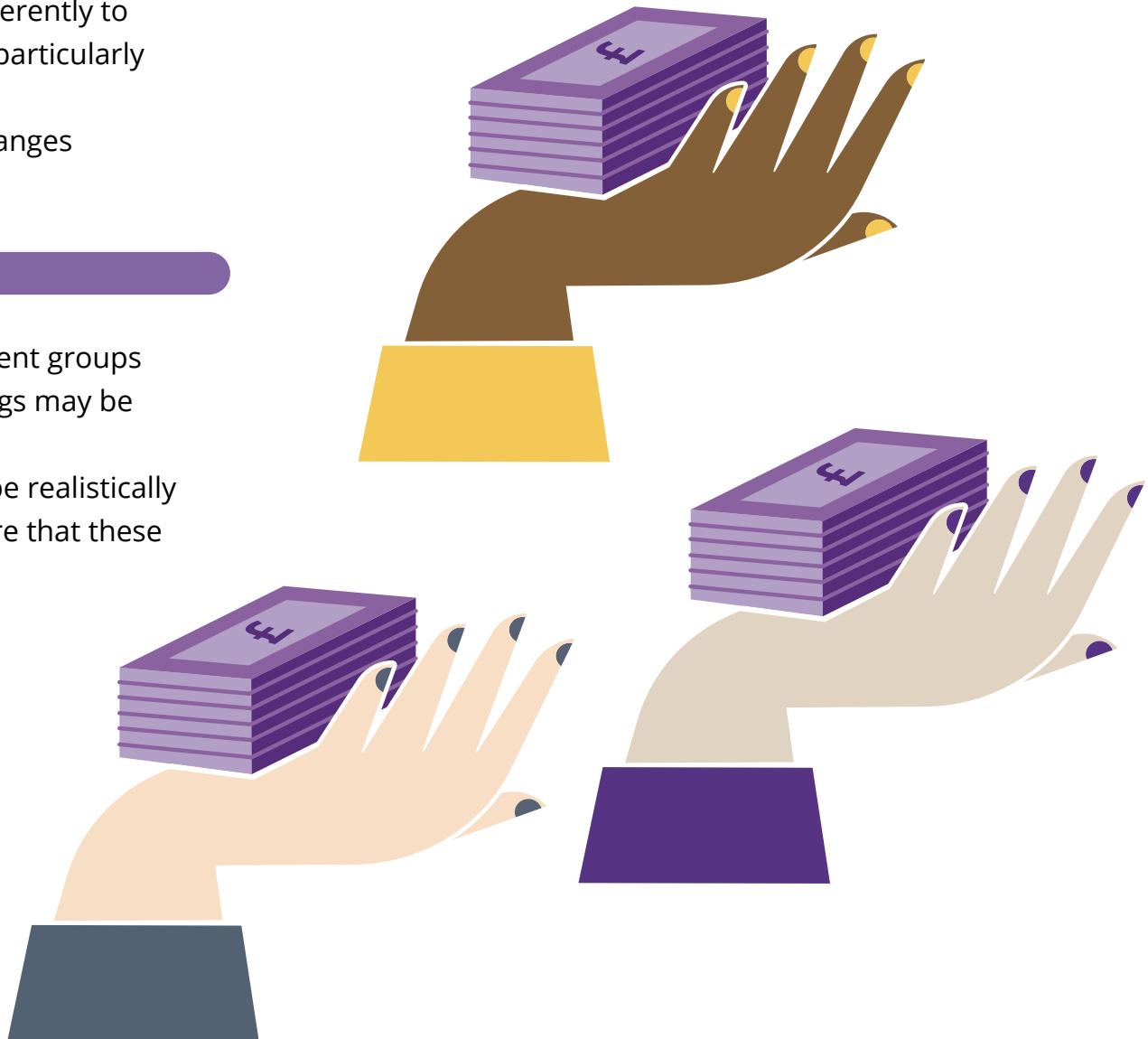


Key questions

- Do you consider if the budget could be used differently to better address existing inequalities of outcome particularly for women and advance human rights?
- Do you consider the opportunity costs of the changes you make to how you raise and spend money?

Key takeaways

- Quantifying the impact resources have on different groups can help us understand how the way we do things may be unintentionally embedding inequality.
- Costing approaches can help identify what can be realistically achieved with the resources allocated and ensure that these are targeted appropriately.



Reporting for gender equality

An International Monetary Fund review of gender budgeting in G20 countries highlighted reporting on gender equality as key to ensuring appropriate oversight and scrutiny, and achievement of gender goals.²⁶

Gender budget statements are public reports released alongside a budget. They analyse the differing impacts of a budget's revenue and spending plans on men and women. They also show how these decisions help achieve set goals. These reports increase transparency, accountability and progress toward gender equality.

To implement this in local authorities in Scotland, **SWBG** suggests, as a start, that budget papers clearly show how budget decisions support the achievement of the local authority's goals/outcomes. As a minimum this should show how the budget is supporting achievement of the equality outcome plan.

A gender budget statement should summarise how outcomes, like gender equality, are being achieved as a result of the budget. This statement should aim to show how investing in and protecting certain areas helps achieve the local authority's goals, as well as how areas being cut have a lesser impact. It should provide members of the public with an understanding of what is driving decision-making and why some things are being prioritised over others.

Key questions

- Do budget papers clearly link decisions taken with the outcomes you are aiming to achieve?
- Is there an explanation of why some areas have been protected/prioritised while others have been cut?
- Do you collect data to understand how the way resources are used help achieve outcomes?

Key takeaways

- Gender budget statements can increase transparency and allow for greater oversight of the budget process.



Cumulative assessment of budget proposals

A cumulative assessment of budget proposals looks at the overall impact of various budget decisions. It especially looks at the positive or negative effects these decisions may have on groups with protected characteristics. It involves looking at proposals together. This helps check if their combined effect creates unfair challenges or gaps for groups such as women, disabled people and children.

For example, small cuts to multiple services can add up. This may increase the unpaid care needed by those who rely on multiple services. Women and disabled people could feel these effects the most.

A cumulative assessment gives an overview of the suggested changes to different service areas. It can help identify whether suggestions for mitigation in one area will be impacted by changes in another area.

If the cumulative assessment finds a particular group is affected more than others, changes to the proposals or extra mitigation measures may be needed.

Key questions

- Do you review budget proposals to understand how they interact and impact on each other?
- Do you check the mitigations from each assessment? This helps you see if they might be affected by other proposals.
- Do you think about the possible interaction and impact of operational changes not included the formal budget?
- Do you consider how operational savings or changes already agreed but not fully enacted will impact on the proposals being assessed?

In order to complete a cumulative impact assessment you need to undertake assessments of individual proposals. Local authorities should undertake integrated or equality assessments to understand any impact these will have.

An **SWBG** analysis of impact assessments linked to Scottish local authority budgets showed that women are often overlooked.²⁷ The impact of decisions on unpaid care and who carries this out is regularly missing from assessments. During the 24/25 budget process only one local authority identified that their proposals could have a differential impact on women. This is despite all 32



making changes to clearly gendered policy areas such as early years childcare and out of school care.

Gender budgeting tools can help improve the analysis undertaken as part of the impact assessment process and support public bodies to fulfil their PSED requirements.



Key questions

- Do your impact assessments routinely use disaggregated data on who uses services or who will be affected by proposals?
- Can you see how equality information in impact assessments has helped shape the policy, proposal, or budget decision?
- Do your impact assessments consider unpaid care and who provides it?
- Do you think about how gender stereotypes and norms affect how people access or engage with services in this area?
- Do you consider how the allocated budget affects what can be delivered?
- Do you do impact assessments on areas marked for more investment, budget cuts, and increases in charges?
- Do you make clear the assumptions that are informing the assessment? Are these tested to ensure they are correct? For example, if a service is removed and it is anticipated that people will be able to access alternative community support, do you confirm that is actually the case?

- Do you consider what impact the changes being made will have on other policy/service areas?
- Do you think about what data to collect? This will help you review the assessment after it's done. It will also let you see if the mitigations are working.

Key takeaways

- Impact assessments should be a key part of the budget setting process.
- Assessments should use demographic data. This helps identify groups that might be affected, whether positively or negatively.
- Assessments should explain how any data or evidence cited has influenced the proposal.
- Looking at the total effects of all budget changes, including operational savings, can help spot unintended consequences early on.



Impact assessment review

The **SWBG** review of impact assessments linked to local authority budgets in 2024/25 noted several areas of concern:

- ▶ **Lack of demographic data.** This makes it hard to know how many people might be affected by the proposals, and which groups could be most affected.
- ▶ **Lack of intersectionality.** Where it was clear that the proposal would affect a group (e.g. young people), there was little consideration of how this intersected with other characteristics such as sex or disability.
- ▶ **Lack of consideration of unpaid care.** Unpaid care wasn't included in the assessments, nor were the effects of proposals on it. This meant that women and their disproportionate responsibility for care was invisible.
- ▶ **Lack of analysis.** Where evidence about inequalities was mentioned, it wasn't clear how it informed the proposal.
- ▶ **Limited focus on outcomes.** Papers often gave little thought to how proposals would affect local authority priorities or equality outcomes.
- ▶ **Little consideration of the longer-term impact.** Papers did not consider what the impact of removing services would be in the longer-term for those affected.
- ▶ **Lack of consideration of how proposals will impact on other service areas or organisations/sectors.** Assessments gave no consideration of how decisions impacted on other aspects of people's lives.
- ▶ **Lack of consultation.** Very few assessments had included consultation on the specific proposal with affected groups.
- ▶ **Use of untested assumptions.** Assumptions that sat behind some of the mitigations identified had not been tested.
- ▶ **No account taken of cumulative impact.** Assessments were often based on the assumption that all other things would stay the same.
- ▶ **Little monitoring of the impact on people.** Monitoring in assessments mainly focused on budget tracking and how proposals would affect a balanced budget.



Example of a gender-informed impact assessment - school crossing patrols

School crossing patrol services are changing in numerous local authorities across Scotland. In our review of budget papers, none of the publicly available impact assessments considered that these changes would have any impact on the protected characteristic of sex.

An impact assessment of changes to school crossing services from a gendered perspective would include:

- Analysis of demographic data to evidence identified needs of the different groups/communities/areas affected for each crossing patrol being removed:
 - Numbers of boys and girls on the school roll
 - Numbers with additional support needs
 - SIMD data for the area
- Consideration of the impact on sex, disability, ethnicity and socio-economic status – for example, what consideration has been given to the fact that, in Scotland, the rate of traffic collisions involving children walking or cycling in the **20%** most deprived areas is more than triple that in the **20%** least deprived areas?
- Consideration of how the proposal will impact on unpaid care and who undertakes this

- Collection and analysis of data on:
 - Distances pupils travelled to attend school
 - How pupils travel to school
 - Numbers of pupils using the crossing
- Analysis of information on safe routes to school and consideration of how these support children travelling to school
- Consideration of how the proposal affects climate change and transport emissions, and the impact on communities if it leads to more car use
- Analysis of data on travel patterns in the area, including what this means for safe routes to school, and the impact on public transport use
- Analysis of data on availability of breakfast and after school clubs, and consideration of how these cross over with the school crossing services being removed
- Analysis of data on the demographics of staff who will be impacted.



Conclusion



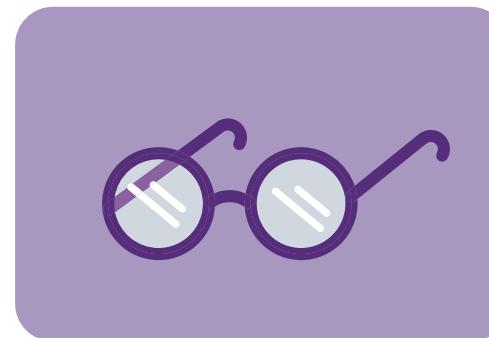
Conclusion

Gender budgeting helps make sure resources are used effectively. Viewing the budget process through an equality lens and focusing on outcomes improves results for everyone and helps tackle persistent inequalities.

Gender budgeting is an approach that promotes ongoing improvement. To get started, you can use the tools described above for all budget areas or for specific parts of the budget cycle or specific policy areas. Tools that best suit local needs and processes can be selected. Gender budgeting focuses on making small, steady steps towards achieving set goals.

The principles and tools of gender budgeting support work and engagement at all levels – from councillors making and overseeing strategic decisions to council officers developing and implementing proposals.

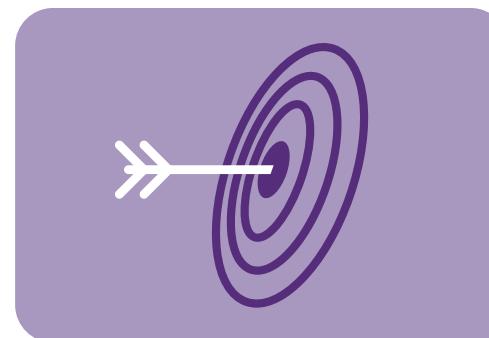
The approaches and tools set out help to make budgets progressively more:



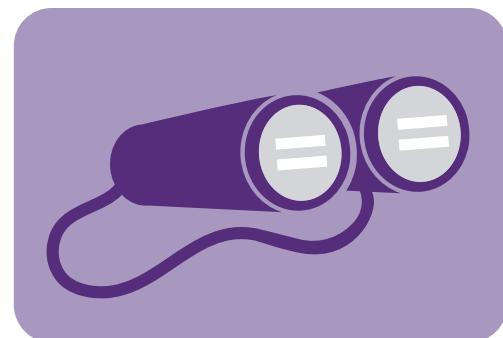
► Transparent



► Participative



► Outcome-focused



► Equality focused.

Gender budgeting helps to deliver good budgets that tackle inequality and build sustainable communities.



Tell us what you think

We'd love to hear your experience of using this toolkit.

Please contact us and let us know if you have used the tools, and how they have impacted the decision-making process. Please also contact us if you would like to chat about putting these tools into practice.

info@swbg.org.uk

We will be developing further tools and resources to support the implementation of gender budget analysis, check out our webpage for the latest updates and activities: www.swbg.org.uk



Appendices



Appendix 1. Data Sources



Appendix 2. Checklist

Leadership

Have key people (elected members, board members, senior management) completed training on gender budgeting or other progressive budgeting approaches?

Does your risk matrix consider failure to address inequality?

Have you thought about how to protect your authority from a judicial review in relation to equality issues? How does the way you present and share information impact this risk?

How do you communicate the organisation's priorities and why these have been chosen? How do you involve citizens in identifying and agreeing priorities?

Do you communicate in an accessible way about the challenges that your local authority faces and the trade-offs that must be made and why? How do you make sure this information gets to all communities?

Does your business plan mention inequality? Have specific goals for addressing gender inequality been set?

Do you regularly think about how policy and budget decisions influence the local authority's plan/outcomes?

Accountability & oversight

Do all papers/proposals include equalities considerations?

Are committees clear about the part their work plays in the delivery of the business plan and equality outcome plan?

Has the audit team checked the organisation's impact assessment process? Have they looked at whether further consultation, monitoring or review of decisions has been carried out?

Is your performance management framework tracking gender-specific indicators? For example, does it track the number of carer assessments and plans, as well as those waiting for support. This can help show how decisions affect unpaid care.

How do you track the impact of proposals on people, and on the level of savings made and extra spend needed?

Is there enough information included in proposals to show that any savings or increased income set out are realistic?

Do you regularly review the data being collected to ensure the right things are being measured?



Participation

Do you clearly set out the challenges you face and why you have selected the options you are consulting on? Are you clear about who takes part in the processes you use and where the gaps are?

Do you make substantive efforts to involve marginalised and seldom-heard groups?

Do you think about what knowledge people already have when designing consultations? Do you check if this knowledge is common for everyone?

Do you give feedback to people who take part in consultation and engagement activities about what happened because of their involvement?

Can people see how consultation and participation has informed the decisions made?

Do you review engagement processes to learn and improve for the future?

Communication

Has the budget information been published in a way that is clear and easily accessible? Have you presented information in a visual way that makes things easy to understand?

Do you ensure your budget information is written to be understood by the “average” person?

Does your budget paperwork include all impact assessments, consultation results, and information about operational savings and reserves? Can these all be found in one place?

Do you provide an update after the budget on the decisions taken and what they mean, both positive and negative?

Do you use multiple channels to communicate with local people?



Disaggregated Data

Do your data systems allow for the capture and analysis of demographic data?

Have your staff been trained on why it is important to ask for demographic data? Do they know how to record this information accurately?

Do you ask for demographic information in the consultations you undertake?

Do you analyse consultation responses using demographic data to understand the needs of different groups?

Do you think about what types of disaggregated data, both quantitative and qualitative, are key to understanding how diverse groups are impacted by decisions and service delivery?

Consideration of unpaid care

How do your policies, expenditure and services affect the use of paid and unpaid time?

How does service delivery impact unpaid work and its distribution between women and men?

Gender aware policy analysis

Do you regularly consider how the way you raise or spend money is contributing to or addressing inequality?

Do you consider if there are better ways to use resources to achieve your outcomes?

Costing Approaches

Do you consider if the budget could be used differently to better address existing inequalities of outcome particularly for women and advance human rights?

Do you consider the opportunity costs of the changes you make to how you raise and spend money?

Reporting for gender equality

Do budget papers clearly link decisions taken with the outcomes you are aiming to achieve?

Is there an explanation of why some areas have been protected/prioritised while others have been cut?

Do you collect data to understand how the way resources are used help achieve outcomes?



Cumulative assessment of budget proposals

Do you review budget proposals to understand how they interact and impact on each other?

Do you check the mitigations from each assessment? This helps you see if they might be affected by other proposals.

Do you think about the possible interaction and impact of operational changes not included the formal budget?

Do you consider how operational savings or changes already agreed but not fully enacted will impact on the proposals being assessed?

Impact Assessment

Do your impact assessments routinely use disaggregated data on who uses services or who will be affected by proposals?

Can you see how equality information in impact assessments has helped shape the policy, proposal, or budget decision?

Do your impact assessments consider unpaid care and who provides it?

Do you think about how gender stereotypes and norms affect how people access or engage with services in this area?

Do you consider how the allocated budget affects what can be delivered?

Do you do impact assessments on areas marked for more investment, budget cuts, and increases in charges?

Do you make clear the assumptions that are informing the assessment? Are these tested to ensure they are correct? For example, if a service is removed and it is anticipated that people will be able to access alternative community support, do you confirm that is actually the case?

Do you consider what impact the changes being made will have on other policy/service areas?



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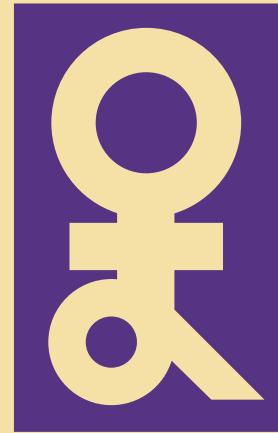
Terms

ⁱ Public bodies in Scotland are required to publish equality outcomes on a four-yearly basis. These should set measurable goals and aim to embed equality into their day-to-day work.

ⁱⁱ Personas are fictional, yet realistic, character profiles representing the needs, goals, and behaviours of a group of users or customers.

ⁱⁱⁱ As part of its mission to eradicate child poverty the Scottish Government identified six priority family types at higher risk of poverty in its first Tackling Child Poverty Delivery Plan published in 2018. These are one parent families, minority ethnic families, families with a disabled adult or child, families with a mother under 25, families with a child under one, and families with three or more children.





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