



LOCAL AUTHORITY BUDGET BRIEFING

This briefing considers the 2023 Local Authority budgets from a gendered perspective. Focusing on key principles of gender budgeting, the gendered impacts of revenue raising and spending, transparency, gender and equality analysis, and participation in the process. We have reviewed publicly available information to consider practice in Scotland.



This briefing is written at a time of tight financial constraints at national, local and household level. Budget decisions made by governments nationally and locally have a direct impact on people's lives and could tackle inequalities across society. Decisions also face the real risk of entrenching structural inequalities further, and at a time of tight budgets this risk is at its highest.

Scottish Women's Budget Group (SWBG) undertook this review in the recognition that budget cuts/department savings are likely and could have significant consequences for progress on women's equality. Evidence shows that austerity measures brought in after 2010 impacted women hardest, particularly disabled and black and ethnic minority women.^{1,2} Austerity measures and ongoing public service cuts have long term impacts and deepen inequalities experienced across society.

In Scotland, local authority budgets from national government have been increasingly squeezed. COSLA analysis indicates there has been a £69.6million

cash increase once all national level government commitments are covered. With high inflation rates, increased costs of energy and fuel, increasing demand on some services and higher than anticipated pay rises in 2022/23, this level of cash increase means most local authorities are still struggling to cover costs and sought to make savings within the 2023/24 budget. The Scottish Government budget settlement with local authorities plays the biggest role in impacting the level of spending and savings required from local authorities. Analysis by Audit Scotland has highlighted that revenue funding for local government has not kept pace with other parts of Scottish Government revenue spending. Between 2013/14-2021/22, revenue funding increased by 6.1% in real terms whereas the figure for other parts of the Scottish Government was significantly higher at 27.2% – the Audit Scotland analysis notes that this has largely been a result of the Scottish Government policy to protect NHS funding.³ The Accounts Commission have also highlighted that funding is forecast to reduce in real terms in the coming years.⁴

¹ Runnymede & Women's Budget Group (2017) [Intersecting inequalities: The impact of austerity on Black and Minority Ethnic women in the UK](#)

² Women's Budget Group (2018) [Disabled Women and Austerity](#)

³ Audit Scotland (2023) [Local Government in Scotland – Financial Bulletin](#)

⁴ Accounts Commission (2023) [Local government in Scotland Overview 2023](#)

Local authorities deliver vital public services which women are more likely to rely on. Women and girls have a disproportionate reliance on local government services because they do most of the unpaid care work and therefore rely on local services to support themselves and their families⁵. Decisions made about locally run public services will therefore have a greater impact on women, with disabled women, carers, women from ethnic minority communities, single parents and low paid women likely to feel the biggest impacts.

As costs are rising, the impact will also be gendered. Those on the lowest incomes will be hardest hit by the cost-of-living crisis and women are more likely to be poor, have lower levels of savings and wealth and be less able to increase paid work than men due to caring responsibilities. Particular groups of women will be hardest hit including women from ethnic minority communities, disabled women, single parents, survivors of abuse, carers and women with no recourse to public funds.⁶ As the UK Women's Budget Group has found, women are often the shock absorbers of poverty, tending to have the main responsibility for the purchase and preparation of food for their children and families and for the management of budgets in poor households.⁷ Recent SWBG and Poverty Alliance research into the experiences of low-income women in Scotland as costs rise found that women were taking increasingly challenging decisions to manage the impact of rising costs. Including, going without food, reducing or cutting off energy use, taking on more debt, working increasing hours despite impacting on health and becoming increasingly isolated from friends, family and services.⁸ Responses to the SWBG 2023 Women's Survey further reinforced this point with 46% of our respondents telling us they are struggling with energy costs and 37% with food costs and different groups of women face deeper impacts, for example 56% of disabled women told us they were struggling with energy costs and 51% struggling with food costs.

“Our local library and council run pool never fully reopened after covid. This impacted on my kids and now it looks like council cuts will close down local services. 2 youth groups are closing due to lack of funding, others having to operate on a much scaled back basis. There is little after school care available and with costs rising, I am struggling to afford childcare and at this stage we have nothing for school holidays. I have seen local council budget and am scared. I don't know how we as a family, as a community and a city will get through this. Life feels bleak”

SWBG WOMEN'S SURVEY 2023 RESPONDENT

SWBG is concerned that the culminative effect of measures undertaken by local authorities and the Scottish Government to balance budgets, alongside the impact of rising prices on individuals and households, will further entrench inequality. Concerted effort to tackle inequalities through these times of constrained finances is vital to build a fairer Scotland.



⁵ Women's Budget Group (2022) Spring Budget 2022: Local government and gender

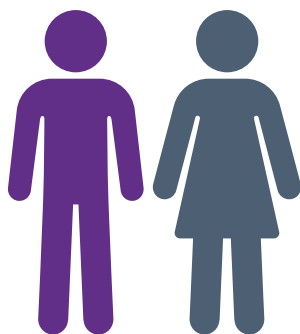
⁶ Women's Budget Group (2022) [The gendered impact of the cost of living crisis](#)

⁷ Women's Budget Group (2005) [Women's and children's poverty: making the links](#)

⁸ SWBG and The Poverty Alliance (2022) ['It's hard work being poor' Women's experiences of the cost-of-living crisis in Scotland](#)

GENDERED IMPACTS OF PUBLIC SPENDING AND REVENUE RAISING

Women and men continue to experience inequalities in pay, in employment and promotion opportunities, in the way they make use of public spaces, and in the harassment and abuse they experience, with women being more likely to experience poverty at all points in their life. Women still tend to 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. It also means that when public services are withdrawn, or social security spending is reduced, women are worst affected.



To address these systemic inequities, spending commitments on policy and programmes must be designed with an intersectional gender analysis that can ensure initiatives respond to different lived experiences. Failure to incorporate a gendered perspective on local government spending decisions risks baking inequality into the system. SWBG advocates for the use of gender budget analysis across national and local government budget processes.

Through this analysis, raising awareness of different impacts on women and men of publicly funded policies and programmes and challenging the assumption that budgets are 'gender blind', greater equality can be achieved.⁹ This is the case for both public spending and revenue raising.

What is intersectional gender analysis?

Intersectional gender analysis¹⁰ considers the lived realities of women and men in their diversity. While 'lived realities' is meant to recognise differences between women and men, the addition of 'in their diversity' recognises how other characteristics such as age, socioeconomic situation, disability, race, ethnicity, religion and rural or urban location can also affect women and men in their lived realities.¹¹

Raising revenue in 2023/24 budgets

Council Tax is rising in all local authorities in Scotland. This may be a shock to households who are experiencing rises in all areas of spending, but it brings much needed funds to cash strapped councils. Council tax rises vary between 3% and 10% across Scotland based on decisions locally.

When making decisions on rises, it is important to note the regressive nature of Council Tax. 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 tax.¹² While change to local taxation is beyond the powers of local Councillors, recognition of the differential impact rises will have is a critical part of decision making, with potential to consider if current measures to support those on the lowest incomes go far enough. However, most Equality Impact Assessments that were published alongside budgets did not include details of revenue raising and in particular Council Tax rises.

Increasing charges for other services is another area for revenue raising, or recouping costs, that local authorities have utilised in this year's budgets. Most Councils have made decisions to raise charges on a range of services, generally in the range of 3-6%.



⁹ O'Hagan, A. (2018) Gender Budgeting in Scotland – A work in progress

¹⁰ Intersectional feminism and intersectional analysis originates from Kimberle Crenshaw

¹¹ European Institute for Gender Equality (2020) [Gender Budgeting: Step-by-step toolkit](#)

¹² 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](#)

Rent increases vary with most local authorities raising rents between 3-5%. Some Councils have also brought in a Rent Assistance fund which therefore recognises the impact rising costs will have on different people and to act as a mitigating factor for those who will struggle to pay. How any Rent Assistance fund operates would have to take into account the differing experiences of women and men, and different groups amongst these, to ensure that support is provided to those most in need. Women are more likely to live in social housing and more likely to claim housing benefit so recognising the different needs women and men may have from assistance programmes will make best use of public money.

Reducing public spending

Job losses were highlighted across many budget papers. Women are more likely to work in the public sector so it is likely that the culminative effect of job losses will be felt most by women. This is further backed up by the fact that for several local authorities' detail is given of job losses in education and early years, two highly gendered sectors. In places this may be explained by existing vacant posts but understanding the impact this has on existing employee workload and service delivery is needed.



Several local authorities are reviewing early years provision, beyond the 1,140 hours. This is likely to reduce choice and flexibility two things' women have highlighted to us are important to them.¹³ As review processes have not yet taken place, the detail of budget reductions will not be clarified for some time. This is particularly disappointing at a time when childcare has just been made a national priority. It is also limiting the work of local authorities that had previously gone beyond the provision of funded hours, such as Inverclyde Council who have been working on an improved offer to 2-year-olds but have had to scale this back to be in line with funded provision.

“All the after school child care in our area has closed with no other options which led me to cut my hours at work”

SWBG WOMEN'S SURVEY 2023 RESPONDENT

Some local authorities have raised charges for day care, domiciliary care and childcare within the budget provisions. All of these will have a gendered impact and that needs to be understood in the decision-making process. If increased charges lead to a withdrawal of usage from some services women are more likely to take on unpaid care work for both older and younger members of the family. In addition to this, local authorities have passed on the need to make annual savings to Health and Social Care Integration Joint Boards. This means that more significant cuts to services or charge increases have been made in addition to Council Budget setting. For example, the Glasgow Integration Joint Board (IJB) has had to make £21million of cuts to its budget, with budget papers recognising this will increase the waiting lists for those who need care packages, reduce day care services and care home beds and may lead to a failure to meet statutory duties.¹⁴ Several other IJBs, including West Lothian and Edinburgh, have highlighted budget shortfalls or changes to provision to ensure a balanced budget.

“I have a profoundly disabled son who requires 24/7 care. We haven't had daycare since March 2020 nor respite care since Aug 2019, due to continuing Covid circulation. No attempt by our social worker to alleviate this”

SWBG WOMEN'S SURVEY 2023 RESPONDENT

Cuts to areas such as community transport, subsidised bus routes and school transport are likely to have a gendered impact. Evidence shows that overall women have a greater reliance on public transport and bus services in particular.¹⁵ These services are also more likely to serve cross-town or trip-chaining journeys, which are the types of journeys women are more likely to take to fulfil caring roles.

¹³ SWBG (2023) [Women's Survey 2022](#)

¹⁴ Glasgow HSCP (2023) [Integration Joint Board Financial Allocations and Budgets for 2023-24](#)

¹⁵ WBG (2021) [Towards Gender-Inclusive and Sustainable Transport Systems](#)

GENDER AND EQUALITY IMPACT ANALYSIS

Twelve of 32 local authorities in Scotland have published Equality Impact Assessments (EQIAs) or an Integrated Impact Assessment (IIA) alongside budget documentation. A further six local authorities stated that Impact assessments of some form were used in the budget process but did not make these available to the public. EQIAs are an essential part of the decision-making process and need to be conducted to inform decisions and should never be viewed as a tick box/form filling exercise. In many cases, Budget papers acknowledged that full assessments would need to be taken around specific proposals. This would mean that the EQIA is constrained by the fact the budget decision has already been made so potential mitigation elements that may have a connected cost could not be funded. EQIAs should be seen as an ongoing part of the decision-making process with assessments provided for both the overarching decision and detailed project plans. Ideally, EQIAs should be published to support transparency and public accountability, from the information published it is difficult to clearly see how some local authorities are meeting their responsibilities under the Public Sector Equality Duty.

Instead of EQIAs, some local authorities published IIAs but these tended to provide significantly less information on how equalities had been considered. When local authorities choose to use IIAs as their method of conducting equality analysis, detail about the equalities evidence considered is still required. As well as, outlining how this has been considered in the information of how proposed changes will impact, it is not enough to note that impacts have been considered.

Of the local authorities that did publish EQIAs and IIAs, many stated that the decision would not have an impact on the protected characteristic of sex. For example, Edinburgh Council published 5 IIAs for 22 savings measures proposed and none mentioned impact on sex. Equally, West Lothian conducted multiple IIAs but many did not mention impact on sex despite being areas such as community transport, library services, and job

losses which are likely to have gendered impacts. We are concerned that a lack of analysis has led to this outcome, rather than genuinely no impact on women – due to chances of differential impacts being high in these areas (education, early years provision, public sector jobs and access to public transport). The quality of EQIAs is concerning as it may indicate a lack of EQIA information being used to inform decision-making, or a lack of capacity to conduct detailed EQIAs within the decision-making process, or a lack of leadership to ensure quality analysis, and/or a lack of knowledge to sufficiently conduct the analysis. Alongside the Improvement Service, SWBG produced an [elected members briefing on gender responsive budgeting](#) which includes questions to consider through the budget process.

Without this vital analysis, Councillors are making decisions blind to the impact they may have, both positive and negative, on inequalities. At a time of constrained budgets this analysis is more important than ever to ensure that cuts/savings do not fall hardest on those at the margins and entrench existing inequality further. EQIAs can also help develop mitigating programmes which some local authorities highlighted within their budget commentary. For example, East Dunbartonshire highlighted that while Council Taxes were rising it had introduced additional hardship budget to mitigate rising costs on those most at risk. Unfortunately, EQIAs were not published so it has not been possible to analyse how they informed this decision. North Lanarkshire provides another example demonstrating that alongside rent increases it will introduce a Rent Assistance scheme to support those in the most vulnerable situations.

Alongside EQIAs, a commitment to equality and gender analysis can be demonstrated by a gender or equality statement published with the Budget. Building on the Scottish Government's commitment to the Equality and Fairer Scotland Budget Statement, although proportionate to the size of the spending. Inverclyde demonstrated a commitment to produce such a statement and used information from multiple EQIAs to inform this. While still a work in progress as to what may be contained within such a statement, this demonstrates positive commitment from the Council to promoting equality analysis within the budget process.

TRANSPARENCY

“Little information is given other than I know there are ‘cuts’ but, very unsure what this ACTUALLY entails & means for people”

SWBG WOMEN’S SURVEY 2023 RESPONDENT

Apart from a few notable exceptions, budget information from local authorities remains in a dense format of Councillor papers, sometimes with a lack of clarity on which recommendations have been accepted. News releases on Council websites following budget decisions act as the main/only method of communicating budget impacts, yet these often lack detail and residents are left wondering what changes have been put in place.

In 2022-23 East Ayrshire Council demonstrated good practice in how it presented budget information to make it more accessible to people living in the area. Considering the impacts of local funding on individuals

and services they can access this is something to be welcomed and built upon. South Lanarkshire provided a breakdown in a different way to demonstrate the amount of Council Tax spend that goes to different service provision from the council. This connection between Council Tax and service provision is a good demonstration for positive communication around tax spend and the positive impact it brings to communities.

Further steps to improve the transparency of budget decision making and public spending and revenue raising is needed across all of Scotland’s local authorities. This does not need to be overly complicated but provide clarity on how public money is being spent and on areas the local authority has prioritised. As well as being clear about where there have been cuts and/or charge increases. Publication of EQIAs should be part of the transparency process to help residents and others scrutinise decision making. To increase public confidence in the decisions taken by local authorities it is important that individuals and groups have access to information to allow them to understand the impacts of changes, how the Council has worked to mitigate these and avoid increasing inequalities in the local area.

PARTICIPATION

A final tenet of gender budgeting is participation in the process. 13 Local Authorities ran online budget consultations ahead of decisions, some of those who did not note previous extensive consultation that was feeding into this budget process. What was unclear from many consultation processes and budget papers was if, and how, they informed decision making.

Some areas were clearer about using information from participation processes. For example, East Ayrshire provided more details of participation within the budget papers and this would help inform Councillors and ensure the participation was meaningful. In East Ayrshire there was also engagement with Trade Unions, the Young People’s Cabinet, Equalities Forum and the Parent Council Steering group. This demonstrates good practice in seeking to engage groups who will be impacted by the budget decisions and in hearing a range of views ahead of budget recommendations.

Equally, East Renfrewshire outlined a more detailed form of consultation that included an online survey, a survey conducted with their Citizens Panel which is a demographically representative group from the

area and Budget Panel events involving a range of stakeholders including community Councils, Parent Associations, Business representatives and Third Sector partners. The publication of a summary report from the consultation highlight how information was brought together from these various sources.

When participation is conducted it needs to form part of the decision making so as not to waste the time of those who respond. Having a clear plan for how information will be collated and used to inform decisions as well as ensuring that these processes are inclusive and hear from as many different groups as possible is essential if decision makers are able to fully understand how their decisions will impact on some of the most vulnerable groups in society. Whether this is done on an annual basis or as part of deeper participation processes that some local authorities highlighted were to be conducted. Knowing who is being heard through consultations and who might not be through collection of some demographic data, will allow for better analysis data and the identification of differing needs within the community. Future processes ensuring meaningful participation that reaches a wide cross-section of residents is critical.

Recommendations

- ▶ Councillors and council officials should ensure that quality gender analysis is used to inform budget decision making. Where necessary this should include training to staff and elected members to increase capacity and understanding of gender budget analysis;
- ▶ Local authorities should publish budget information in a clear format that is easily accessible to local residents making clear both spending and saving measures taken;
- ▶ Local authorities should publish all EQIAs or other forms of impact assessments to demonstrate how decisions have been made and how potential negative impacts have been mitigated against. Best practice would include sharing details of what evidence was available to inform this analysis and what factors in particular were considered;
- ▶ Results from public consultations should be used to support decision making with efforts made to ensure that a diverse range of views are heard within the participation process. It should be clear how information collected has been used to inform decisions.