

The Scottish Budget Processes.

RESOURCE LIST

- **Scottish Budget 2024-25** Ross Burnside, Ailsa Burn-Murdoch, Andrew Feeney-Seale, Nicola Hudson, Greig Liddell, Rob Watts

<https://bprcdn.parliament.scot/published/2024/1/4/d19ce079-c10b-4a0f-b526-448852face3e/24-01.pdf>

- **Equality and Human Rights Budget Advisory Group's recommendations: Scottish Government response**

<https://www.gov.scot/publications/scottish-government-response-equality-human-rights-budget-advisory-groups-recommendations/pages/1/>

- **Scottish Budget 2024 to 2025: equality and fairer Scotland statement**

<https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/documents/>

- **The Scottish Budget Process**

<https://www.youtube.com/watch?v=cW9TihKsOFQ>

- **Scottish Budget 2022 to 2023: Your Scotland, Your Finances**

<https://www.gov.scot/publications/scotland-finances-2022-23-scottish-budget/>

GLOSSARY

Alcohol duty: Alcohol duty is a tax that is imposed by governments on the production or importation of alcoholic beverages. The tax is usually based on the alcoholic content of the beverage and is applied at the point of manufacture or importation. The main purpose of alcohol duty is to provide a source of revenue for the government, which can then be used to fund various public services and initiatives.

Allocation: The Scottish budget allocates funds to different government departments and policy areas, considering priorities, policies, and public needs.

Autumn statement: Autumn Statement is an announcement by the UK government detailing the status of the economy, fiscal policies, and public finances. The Chancellor of the Exchequer presents it.

Barnett formula: The Barnett formula is a mechanism that determines the yearly changes in the block grant allotted to the devolved administrations of the United Kingdom, namely Scotland, Wales, and Northern Ireland. It was created in the late 1970s by Joel Barnett, who was the Chief Secretary to the Treasury at that time.

Benefit cap: The Benefit Cap limits the total amount of benefits a family can receive, regardless of the combination of benefits they are entitled to.

Block Grant: Refers to the lump-sum funding given to an entity with flexibility to allocate and spend within specified areas. Block Grant funding is set before the start of each financial year based on the most recent UK Government spending allocations

Budget: A budget is a plan that estimates current and future income and expenses for a specified period, typically one year.

Cost of living crisis: A cost of living crisis occurs when the cost of essential items like food and bills increases at a faster rate than the average household income.

Deficit: A "deficit" happens when a government spends more money than it earns in a specific period, usually a fiscal year. The deficit is the difference between the total expenses and total income or revenue of the government during that time.

Equality: "Equality" refers to the idea of providing every individual with an equal status, rights, and opportunities. It is also the belief that no one should have fewer or poorer opportunities in life because of their protected characteristics or their socio-economic background.

Equality and Fairer Scottish Budget statement (EFSBS) assesses where the Scottish Government is proposing to spend public money and how it aims to reduce inequality. It is a supporting document to the Scottish Budget

Gender analysis: Gender analysis refers to the set of methods used to comprehend the relationship between men and women, their access to resources, activities, and constraints they face as a consequence of gendered norms.

Gender budgeting: An approach to systematically integrate gender equality analysis and objectives into government policy, planning, budgeting, monitoring, evaluation, and audit. It aims to highlight the distributive impacts of the budget (revenue and expenditure) on women and men and adjusts [or reallocates] resources to ensure that government resources do not re/produce existing inequalities.

Gender lens: Takes the existing differences between women and men into account when analysing a situation or when developing specific approaches or programmes.

Gender mainstreaming: Gender mainstreaming is the (re) organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policymaking.

Gender neutral: Policy, programme or situation that has no differential positive or negative impact in terms of gender relations or equality between women and men.

Inflation: Inflation is the rate at which the general level of prices for goods and services is rising, and, subsequently, purchasing power is falling.

Infrastructure: Infrastructure refers to the fundamental physical systems of a business, region, or nation that often involve the creation of public goods or production procedures.

Local housing allowance: Housing benefit for private tenants is called Local Housing Allowance

National Living Wage: The National Minimum Wage is the statutory minimum pay per hour almost all workers are entitled to. **The National Living Wage (NLW)** is higher than the National Minimum Wage – which some workers over 23 years old can receive.

It does not matter how small an employer is, they still have to pay the correct minimum wage.

NLW is set to rise to £11.44 from April 2024. The new rate will also be extended to 21- & 22-year-olds for the first time

Policy analysis: Policy analysis involves examining policy decisions, including for their fiscal implications, assessing effectiveness, and guiding decision-makers for resource allocation and governance.

Policy decision: A policy is a set of ideas or plans that is used as a basis for making decisions for instance, a government may make a policy decision to raise taxes, in hopes of increasing overall tax revenue

Spring budget: Every year in the spring, the UK Chancellor announces the main tax changes for the upcoming year during the Budget. The final legislative tax changes for the year are also put through to the Finance Act, which usually becomes law during the summer.