

Engender submission of evidence to the Scottish Parliament Equalities, Human Rights and Civil Justice Committee call for views on its Pre-Budget Scrutiny 2022/23

September 2021

1. INTRODUCTION

Engender welcomes this opportunity to comment on the Committee's pre-budget scrutiny. It is imperative that the Committee interrogate the ways in which the Budget cumulatively impacts on women and men as part of a cross-portfolio approach throughout the Scottish Parliament. There is no area of policy whereby women and men do not have different experiences or differential access to power, resources, and safety. Budgets are not neutral, but present an opportunity to re-enforce these inequalities or to account for them according to political and public policy goals.

This submission reiterates previous concerns expressed to the Committee¹ about the lack of attention the Scottish Budget process pays to structural gender inequality, and women's and men's differing lived experience. While we welcome the focus on human rights budgeting as an approach to analysing the 2022-23 Budget, this risks a diminished focus on how structural issues for particular groups can be considered and how different analytical frameworks can be applied to budget-setting and analysis.

Existing commitments to gender budgeting have not led to its consistent application,² and greater attention to human rights approaches, including budgets and wider mainstreaming, must be managed in such a way that does not exclude a structural analysis of inequality. The draft Human Rights Bill, including incorporation of CEDAW and the

¹ Engender (2020) Engender submission of evidence to the Equalities and Human Rights Committee call for evidence of the impact of Covid-19 on equalities and human rights as part of its pre-budget scrutiny of the Scottish Government's Budget for 2021-22

² Scottish Government (2020) Equality and Fairer Scotland Budget Statement 2020-21, Annex B

Scottish Government's forthcoming equality and human rights mainstreaming strategy, may offer an opportunity to further embed these analyses in a complementary way.

Scrutiny of the Draft Budget 2022-23 must also fundamentally take stock of the egregious impact of the COVID-19 pandemic on equality, including for diverse groups of women. A rollback on women's rights and equality is widely recognised,³ with specific issues manifesting for Black and minoritised women, young women, disabled women, unpaid carers, mothers, pregnant women, LGBT women, and women with insecure immigration status, amongst other groups. Allocation of resources across budget portfolios must proactively seek to address this.

2. GENDER BUDGET ANALYSIS IN SCOTLAND

2.1 About gender budget analysis

Both human rights budgeting and gender budgeting are based on the premise that budgets have real consequences for people and systems. Gender budgeting is the application of gender mainstreaming to the process(es) for allocating resources:

“[...] conducting a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures in order to promote gender equality. In short, gender budgeting is a strategy and a process with the long-term aim of achieving gender equality goals.”⁴

Women and men in Scotland do not enjoy equal access to power, resources, and safety. Women and girls in Scotland have yet to experience the full realisation of human rights enumerated across the international instruments to which the UK is a state party, including the UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). There is no area in which it is not vital to think about how women's and men's experiences differ nor how these differences should shape revenue-raising and expenditure across portfolios. Gender budget analysis (GBA) does not entail a separate budget for women, nor aim at equal spending on women and men. Rather, it is a process that ensures that spending decisions respond to both men's and women's social and economic realities.

Gender budgeting, like all gender mainstreaming, requires introducing a gender perspective from the very beginning and through every step of the formulation of policies

³ See Engender and Close the Gap websites for reports and briefings on COVID-19 and different aspects of women's equality, e.g. https://www.engender.org.uk/content/publications/1594974358_Gender--unpaid-work---the-impact-of-Covid-19-on-womens-caring-roles.pdf; <https://www.engender.org.uk/content/publications/Gender--Economic-Recovery---Engender-and-Close-the-Gap.pdf>

⁴ <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/what-is-gender-budgeting>

and programmes. Policy analysis that informs revenue-raising and spending decisions must therefore be underpinned by equality goals that reflect women's lives, such as addressing the disproportionate delivery of reproductive labour that is often excluded from economic discussions.⁵ Gender budgeting can therefore expose unwitting bias within budgetary processes that are otherwise assumed to be gender-neutral. Used well, it will strengthen gender equality of outcomes across all public expenditure and government departments.

2.2 Background on gender budget analysis in Scotland

Since devolution, Scotland has made some progress towards gender-responsive budgeting, primarily in the form of the Equality and Budget Advisory Group (EBAG) and Equality Budget Statement (EBS), now the Equality and Fairer Scotland Budget Statement (EFSBS). Published in parallel to the Draft Budget, the EFSBS assesses the Ministerial Portfolios' proposed spending plans for their impact on equality and socioeconomic inequality. It is currently the only process of its kind in the UK, although the Welsh Government has articulated ambitions to apply intersectional gender budgeting from 2022.⁶

While the EBS was an important step towards gender budgeting when first introduced in 2009, it does not fully accord with definitions of gender budgeting.⁷ As such, it can be seen as comprising a list of gender and equalities-inflected spend, describing spending decisions that have already been made, rather than as a tool for driving the budget process itself. This is reflected in the final report of the Budget Process Review Group, which considers that further equalities analyses should be published and considered throughout all aspects of a year-round budget approach.⁸

The latest Equality and Fairer Scotland Budget Statement (2021-2022) does attempt to link key rights and inequalities for protected groups to government portfolios. At Annex B, it also provides some helpful analysis of tools that were introduced and tested in the previous Budget cycle,⁹ recognising that "progress remains patchy" and that these new processes have had "varying success". In their place, the 2021-22 cycle tested a new approach, whereby each portfolio "identifies a small number of specific key inequalities

⁵ Thomson E (2020) Making inclusive growth work for women in Scotland. Engender and Close the Gap

⁶ Welsh Government (2020) Budget improvement plan

⁷ O'Hagan (2017) Gender budgeting in Scotland: a work in progress

⁸ Scottish Parliament (2017) Budget Process Review Group final report

⁹ 'Informal guidance' for policymakers on making budget decisions; an excel spreadsheet that helped budget leads look at the impact across a range of key inequalities; and A template for spend lines over £100 million to help portfolios think through objectives, the inequalities they need to address, and tailoring budgets.

of impact and links this to policy response and spend.”¹⁰ It goes on to clarify that “portfolios have been asked to restrict themselves to two inequalities per protected characteristic”.

While Annex B includes some recognition of the limitations of this approach, and a commitment to the development of new tools, it is worth highlighting the clear risks of such narrow selectiveness. For instance, the only inequality noted under ‘sex’ for the transport portfolio is “Men are more likely to cycle to work than women. In 2018, 4% of men cycled to work compared to 1% of women”. In reality, the intersections between women’s equality and transport are systemic and numerous,¹¹ and it is hard to find mention of this disconnected fact on cycling useful. Such a scattergun approach does not allow for analysis of the cumulative impact of spending on women, men and gender equality, offers no explanation as to why specific inequalities were included at the expense of others, and limits the ability to make clear connections between the rights and inequalities identified, as well as across protected characteristics.

2.3 Towards implementation of full gender budget analysis

In Engender’s 2017 Gender Matters Roadmap,¹² we called for the Scottish Government to extend the Equality Budget Statement into a full gender analysis of the Scottish Budget process, where the cumulative impact of spending decisions on women’s equality is considered. We continue to believe that the EFSBS needs a clearer purpose and revised timing to substantively inform the development of the Scottish Draft Budget and to be used more effectively by MSPs and parliamentary committees in their budget scrutiny. In this vein, we note EBAG’s recommendation for Scottish Government to turn its recent report and recommendations for equality and human rights budgeting¹³ into a prioritised and well-resourced action plan over the parliamentary term to 2026, and encourage the Committee to echo this call.

2.3.1 Budget setting

Analysis of how budget decisions impact on women and men involves not only examination of the central equality budget (increased to £32.2 million for 2021-22) and ad hoc programme spending (for instance, £521.9 million assigned to Early Learning and Childcare Expansion in 2021-22), but comprehensive gender budget analysis. Outside of these specific and ad hoc funds, spend around women’s equality must also be

¹⁰ Annex B of the EFSBS 2021-22, Available at: <https://www.gov.scot/publications/scottish-budget-2021-2022-equality-fairer-scotland-budget-statement/documents/>

¹¹ Engender (2019) Engender response to the Scottish Government consultation on Scotland’s National Transport Strategy

¹² Engender (2017) Gender Matters Roadmap: Towards Women’s Equality in Scotland.

¹³ Available at: <https://www.gov.scot/publications/equality-budget-advisory-group-recommendations-for-equality-and-human-rights-budgeting---2021-2026-parliamentary-session/pages/appendix/>

mainstreamed across portfolios, such that transport funding aims to meet women's and men's needs for public transport provision, funding for economic development agencies aims to meet the needs of female entrepreneurs, and so on.

Scottish Government's priorities on women's equality and rights are set out in individual policy frameworks, including Equally Safe¹⁴ (Scottish Government and COSLA's joint strategy on ending violence against women) and the Fairer Scotland for Women action plan on the gender pay gap.¹⁵ We continue to see very little connection between Scottish Government's policy frameworks that include women's equality and rights and spending allocations in the Budget.

The tools trialled over the last two years can be seen as steps in the right direction, particularly given the commitment to further thinking and development. However, in line with Scotland's commitments to women's equality and human rights, GBA should now be embedded within the Scottish Government's standard, annual budgeting and policymaking routines. It is vital that gender analysis is not used only as an extrinsic form of analysis.¹⁶ Instead, Government should be able to demonstrate how GBA has informed resource reprioritisation and reallocation decisions across spending portfolios and throughout the formulation of the budget.

Recommendations

We urge the Committee to:

- Systematically consider how spending decisions and revenue-raising cumulatively impact on women, men and structural gender inequality.
- Urge Scottish Government to turn EBAG's recommendations for equality and human rights budgeting into a prioritised and well-resourced action plan.

2.3.2 Revenue-raising

Despite longstanding commitments to the principles of equality budgeting and gender budgeting, a very basic implementation gap remains with regard to the Scottish Government's approach to revenue-raising. For example, the current consultation on tax policy and the budget¹⁷ outlines four strategic objectives for tax, including:

¹⁴ Scottish Government (2018) Equally Safe: Scotland's Strategy for Preventing and Eradicating Violence against Women and Girls

¹⁵ Scottish Government (2019) A Fairer Scotland for Women: Gender Pay Gap Action Plan

¹⁶ Downes R, von Trapp L, Nicol S (2017) Gender budgeting in OECD countries

¹⁷ Available at: <https://www.gov.scot/publications/tax-policy-budget-consultation-scotlands-first-framework-tax-tax-policy-relation-scottish-budget-2022-23/documents/>

- Delivering national outcomes by reducing inequality and funding the public services that promote and protect the wellbeing and rights of our citizens.

However, there is no further discussion of tax and equality issues and no reference to gender or women in the consultation document. This makes it extremely difficult to consider how the Scottish Government's approach to tax could impact on women's equality.

Recommendation

- We urge the committee to consider revenue-raising as well as resource allocation in its scrutiny of budget processes.

2.3.3 Budget scrutiny

A gender lens must be applied to budget scrutiny, not only by the EHRCJ Committee but across the committee system, including that of the Finance Committee. Parliament has a key role to play in scrutinising the process whereby Scottish Government develops these tools and its capacity to do GBA, ensuring that officials are undertaking adequate gender equality analysis in each department and across each spending portfolio, and holding government to account for the promotion of gender equality in activities and investments across all sectors.¹⁸

2.3.4 Legislative and regulatory measures

Engender has advocated for legislation and regulation to make clear the requirements on Scottish Government to undertake gender budget analysis in all public spending and revenue-raising.¹⁹ This would strengthen accountability and make robust equality budgeting a legal obligation in Scotland. For example, amendments could be made to the Public Finance and Accountability (Scotland) Act 2000 or the Scottish-specific duties under the current review of the Public Sector Equality Duty (PSED). This was addressed in the First Minister's National Advisory Council on Women and Girls (NACWG) report of 2020, which calls for a statutory footing for integrating intersectional Gender Budget Analysis into the Scottish Budget process.²⁰

The NACWG has set out further recommendations on gender mainstreaming and budgeting in its respective reports. In its response to the 2019 Report and Recommendations, the Scottish Government committed to an annual statement on Gender and Policy Coherence that includes demonstration of how work on gender equality is being aligned with the budget process, and to be guided by the

¹⁸ Downes R, von Trapp L, Nicol S (2017) Gender budgeting in OECD countries

¹⁹ Engender (2020) What works for women: Improving gender mainstreaming in Scotland

²⁰ NACWG (2020) First Minister's Advisory Council on Women and Girls: 2020 report and recommendations

recommendations for equality and human rights budgeting developed by EBAG for the parliamentary term to 2026.²¹ In addition to a statutory footing for GBA, the NACWG 2020 Report and Recommendations also recommends that the Parliament establish an “Equality Focused Review Body” to provide high-quality research, evidence gathering and evaluation of the impact of all proposed Bills, amendments, Committee enquiries, and the Scottish Budget. The Scottish Government is due to publish its response to the 2020 report before the end of 2021.

Recommendation

- We encourage the Committee to engage with the NACWG’s proposals, to recommend that Scottish Government accept them, and to advocate in favour of the parliamentary review body more broadly.

2.3.5 Data

A final key limitation in undertaking a gender analysis of the Budget is the inconsistency and availability of quality data. Gender-sensitive and sex-disaggregated data²² is far from the norm in Scotland, and the possibility of further disaggregation by race, class, disability, sexual orientation, age or other groups is even more remote. This fundamentally undermines the ability of public and third sector bodies to undertake intersectional analysis of inequality across different domains. Much data continues to be collected at household level, and while households often share resources it is vital to be cognisant of inequalities that underpin access to household resources.

The Scottish Government’s Gender Equality Index sets a baseline score for women’s equality at 73/100 (with 100 being ‘full equality’). This masks deeper inequality experienced by different groups of women and relies on selective and limited data. For example, the health indicator erroneously suggests there is near equality between women and men (99/100), despite Scottish Government action acknowledging significant disparities.²³ This reliance on existing data and evidence is acting as a barrier to understanding and measuring progress on identified inequalities.

In addition, reliance on the National Outcomes established in the National Performance Framework (NPF) to measure progress of budgetary decisions²⁴ is not likely to achieve

²¹ Scottish Government (2020) Scottish Government’s response to the First Minister’s National Advisory Council on Women and Girls: 2019 Report Recommendations

²² Engender (2020) COVID-19: Gathering and using data to ensure that the response integrates women’s equality and rights

²³ For example Scottish Government (2021) The Women’s Health Plan.

²⁴ As set out in Annex B of the EFSBS 2021-22

much in relation to gender. In our view, the NPF is not well gendered.²⁵ Only two of its 81 indicators relate specifically to women,²⁶ and where sex-disaggregated data on individual indicators does exist, this is not well integrated.²⁷ It is possible, and indeed likely, that progress will be made towards NPF outcomes in a way that entrenches and deepens women's inequality. In our 2017 submission to the Budget Process Review Group, we called for the Scottish Budget Process to be strategically linked to a well-gendered National Performance Framework.²⁸ Given that this is not currently the case linking the Budget process to the NPF will reduce the gender-sensitivity of the Scottish Budget and is likely to exacerbate existing inequalities between women and men.

Recommendation

- We urge the Committee to take every opportunity to raise the issue of lacking intersectional gender-sensitive and sex-disaggregated data in its scrutiny of budget processes.

3. GENDER BUDGET ANALYSIS AND HUMAN RIGHTS BUDGETING

Engender has long called for incorporation of CEDAW into Scots law and is supportive of human rights frameworks such as human rights budgeting. We also believe that gender budget analysis and human rights budget analysis are not antithetical to one another by any means. However, we are concerned that the supporting documents provided are not sufficiently cognisant of equality. For example, the statement that “Taking a human rights based approach to budgeting means distributing resources in a way that **puts people first**”²⁹ is a reasonable description of a principle common to gender and human rights budgeting, but it does not aim to explicitly engage with the structural power and disadvantage that underpins gender and other forms of social hierarchy. Gender budgeting is a well-established and long-term commitment for the Scottish Government, at least in principle, yet its implementation has not fully materialised. Our experience of adding and overlapping different analytical approaches without the resource to do each justice is that none are well-served in the end.³⁰

²⁵ This position is shared in the analysis of Dr Graham Long, who notes that the NPF's alignment with the UN Sustainable Development Goals is weak when it comes to gender equality and its indicators. Long (2019) The SDGs and Scotland: a discussion paper and initial analysis

²⁶ These are the gender pay gap and the difference between women's and men's labour market participation rates (called 'organisational gender balance').

²⁷ Scottish Government (2019) Equality National Performance Framework Dashboard

²⁸ Engender (2017) Engender Submission to the Budget Process Review Group Consultation

²⁹ <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/>

³⁰ Equality Sector Response (2017) The socio-economic duty consultation. Available at:

<https://www.closesthegap.org.uk/content/resources/Socioeconomic-duty-consultation-equality-sector-response-September-2017.pdf>

Work by the Scottish Human Rights Commission on Human Rights Budgeting has at least acknowledged the need for focus on specific groups (“Human rights budgeting recognises that budgetary decisions can have materially different outcomes for different groups”) and the role that approaches like gender budgeting can play in avoiding reinforcing systematic inequalities between groups. However, it has not yet outlined how gender budgeting and human rights budgeting approaches can overlap and/or mutually reinforce one another within the Scottish Parliament’s Budget process.³¹

Similarly, the Scottish Government has stated that:

“To fully understand the potential impacts of policy and budget change on the people of Scotland it is not enough to consider the ‘average person’ or the ‘average place’. Rather, it is critical to understand the starting position for different individuals or places, the barriers they might face and how these barriers relate to services and public budget decisions.”³²

EBAG has recently considered the impacts of incorporation and greater awareness of human rights frameworks within the budget process. It has outlined a need to ensure the quality of training and human rights and equality analysis, as well as further changes to analytical tools in the budget process in order to fully realise the budget as a key mechanism for advancing equality and securing human rights.³³ These improvements to process and capacity will be critical if we are to ensure that equality and human rights approaches are well integrated.

The fact that CEDAW, CERD and CRPD are to be included in the proposed new human rights framework is a reassurance that equality based approaches will necessarily be a central feature of any public body delivery. Work by Diane Elson has set out how GBA can aid compliance with CEDAW and how CEDAW can help set criteria for what constitutes gender equality³⁴ in budgetary matters and provide guidance for Gender Budget Initiatives. She explains that:

“CEDAW requires that the raising and spending of public money be non-discriminatory and consistent with substantive equality between women and men, as autonomous possessors of rights. This implies that a gender perspective on budgets should be primarily concerned with the direct benefits from, and

³¹ SHRC (2019) Human rights budget work: what, why, how?

³² Scottish Government (2019) Improving people’s wellbeing: 6 key questions to ask when making budget decisions

³³ EBAG recommendations for 2021- 26 available at: <https://www.gov.scot/publications/equality-budget-advisory-group-recommendations-for-equality-and-human-rights-budgeting---2021-2026-parliamentary-session/pages/conclusion/>

³⁴ CEDAW, General Recommendation 25, para. 8

contributions to, government budgets that women and men get as persons in their own right.”³⁵

While the treaty itself does not include reference to a specific budgetary approach, it creates a gender obligation on State Parties to take ‘all appropriate measures’ to eliminate discrimination against women. A failure to allocate appropriate resources to women’s equality would therefore amount to a failure to comply, and GBA will be a vital tool in identifying appropriate resources. In addition to CEDAW, General Comment 16 of ICESCR demonstrates the interconnectedness of the Conventions’ approaches to discrimination as requiring substantive equality. ICESCR is a vital source of state obligations in relation to allocation of resources, including progressive realisation and the maximum of available resources. In this way, human rights budgeting and gender budgeting can and should be viewed as mutually reinforcing. Elson further highlights that any retrogressive measures that affect the equal right of men and women to the enjoyment of any economic, social and cultural rights would violate article 3 of ICESCR.³⁶

CEDAW article 7 also creates a clear right for women to participate on equal terms in public life, including budgetary processes and the formation of government policy. The Committee on Economic, Social and Cultural Rights has further augmented this in suggesting that individual participation must be an ‘integral component’ of any policy or practice, including budget-setting, that seeks to meet the State obligation to ensure the equal right of men and women to the enjoyment of all human rights.³⁷ Some writers on gender budgeting have also called for more focus on aligning participatory approaches and gender budgeting.³⁸ This must be aligned with experience from community or place-based programmes that have shown a redistribution of spending away from women, Black and racialised groups, and disabled people.³⁹

Scottish Government committed to further embedding equality and human rights within all stages of the Budget process in its Programme for Government 2021-22. It is vital that this is now implemented in such a way that the existing focus on gender budget analysis is not lost, and with adequate attention to capacity-building on both equality and human rights budgeting. We now urge the Committee to undertake work that considers how this alignment and capacity-building work can be achieved.

³⁵ Elson (2006) *Budgeting for women’s right: Monitoring governments for compliance with CEDAW*

³⁶ CESCR, General Comment 16, para. 42

³⁷ CESCR, General Comment 16, para. 37

³⁸ Klatzer and O’Hagan (2020) “Moving boundaries with gender budgeting: from the margins to the mainstream” in Marcuzzo, Deleplace, Paesani (eds) *New perspectives on political economy and its history*

³⁹ Scottish Government (2019) *Evaluation of participatory budgeting activity in Scotland 2016-2018*

Recommendations

We urge the Committee:

- To consider how equality and human rights can be better aligned within budget processes without a diminishing focus on gender budget analysis;
- To consider how incorporation of CEDAW and other treaties might support future enhancement of both approaches;
- To consider how sufficient capacity can be built within government and across committees in a cross-portfolio approach.

4. PRIORITIES FOR THE DRAFT SCOTTISH BUDGET 2022-23

4.1 Lessons from the pandemic

In our submission to the Committee's scrutiny of the 2021 – 2022 Budget, Engender highlighted how the COVID-19 pandemic has exacerbated persistent inequalities and how Scottish Government has failed to prioritise mainstreaming approaches in its response.⁴⁰ Women and men did not have economic equality before COVID-19, and pre-existing inequalities have been magnified and intensified by the pandemic.⁴¹ As illustrative examples, we noted that COVID-19 lockdowns had seen:

- **A reduction in social care packages.**⁴² This led to an increase in the number of unpaid carers in Scotland by 392,000 to 1.1 million, 61% of which are women.⁴³ 78% of carers have seen their care roles intensify and have had to provide more care than they were prior to the coronavirus outbreak. Disabled women have had to rely on neighbours, relatives, or 'simply no-one' to meet intimate personal care needs.⁴⁴
- **A widening gender gap in unpaid work.** Evidence from the UK, US and Germany found that during lockdown, regardless of whether they were also doing paid work, women at home were spending six hours providing childcare and home schooling every working day while fathers were providing around four.⁴⁵ Ongoing ramifications of this are as yet unknown.
- **A reduction in women's paid work.** Mothers doing paid work from home are interrupted over 50% more often than fathers. The incompatibility of paid work

⁴⁰ Engender (2020) Engender submission of evidence to the Equalities and Human Rights Committee call for evidence of the impact of Covid-19 on equalities and human rights as part of its pre-budget scrutiny of the Scottish Government's Budget for 2021-22

⁴¹ Engender (2020) Women and Covid-19

⁴² Glasgow Disability Alliance (2020) GDA's Covid-resilience engagement and response: Interim report

⁴³ Carers UK (2020) Carers Week 2020 Research Report.

⁴⁴ Glasgow Disability Alliance (2020) GDA's Covid-resilience engagement and response: Interim report

⁴⁵ Adams-Prassl et al. (2020) Inequality in the Impact of the Coronavirus Shock: Evidence from Real Time Surveys

and home-schooling or childcare has seen mothers withdraw from paid work. Mothers in paid work previously averaged 73% of the hours worked by fathers, but this has fallen to 68%.⁴⁶

- **Women being exposed to risk.** The majority of key workers with highest exposure to the virus are women, working in often low-paid and increasingly precarious jobs such as care, childcare, nursing and retail. Although this group of workers, in which Black and minoritised women are overrepresented, are essential to a successful pandemic response, they are undervalued, underpaid, and under-protected.⁴⁷ Most personal protective equipment (PPE) is not designed to fit women's bodies.⁴⁸
- **Persistent inadequacy of social security.** A temporary increase to the Standard Allowance element of Universal Credit worth £20 was insufficient to compensate for years of the benefits freeze and additionally was only temporary.⁴⁹ Up to 60,000 families more may now be exposed to aspects of the 'welfare system' such as the two-child limit,⁵⁰ which has severe consequences for women's human rights and poverty levels.

4.1.1 A gendered recovery

Over the last year the Social Renewal Advisory Board's report 'If Not Now, When?',⁵¹ and the Advisory Group on Economic Recovery (AGER)'s report have been published, as well as the final report of the National Taskforce on Human Rights Leadership.⁵²

While AGER's report was not well gendered, it does touch on unquestionably gendered areas: employment, skills, enterprise and entrepreneurship, education, care, and macroeconomics. Although gender was not systematically integrated, the Social Renewal Advisory Board's report offers a somewhat more gender-focused perspective on recovery, including recommendations to integrate equality and human rights budgeting in the Scottish Budget process and extend participatory budgeting, "so that communities of place and identity have more say on how public money is spent." Other recommendations such as a focus on the economic value of care, minimum income guarantee pilots and the expansion of funded childcare can be maximised to the benefit of women.

These frameworks create opportunities to ensure that recovery is focused on those groups, including women and especially women from further marginalised communities, who have been at the sharp end of the pandemic. The limitations of existing mechanisms

⁴⁶ A. Andrew et. al. (2020) How are mothers and fathers balancing work and family under lockdown?

⁴⁷ Close the Gap (2020) Disproportionate Disruption: The impact of Covid-19 on women's labour market equality

⁴⁸ TUC (2017) Personal protective equipment and women. Trades Union Congress

⁴⁹ Joseph Rowntree Foundation (2020) Autumn Budget - why we must keep the £20 social security lifeline

⁵⁰ Sefton, T., Monk-Whinstanley, R. and Howes, S. (2020) No one knows what the future can hold

⁵¹ Social Renewal Advisory Board report (2021) If not now, when?

⁵² National taskforce for human rights (2021) National taskforce for human rights: leadership report

to advance equality have been made highly visible in the crisis, and women have been impacted disproportionately by decisions made at almost every level.⁵³ We cannot afford for recovery to make the same mistakes. The crisis has reinforced the limits of existing gender mainstreaming duties on Scottish public sector actors. Impact assessments were haphazardly produced, minimal, or drafted in retrospect.⁵⁴ The Coronavirus (Scotland) Act requires the Scottish Government and its agencies to have due regard to opportunities to advance equality and eliminate discrimination when using emergency powers, however there is no evidence that this provision has been utilised.

In 2020, Engender and Close the Gap published a study on inclusive growth, setting out nine principles for a gender equal recovery.⁵⁵ These principles recognise that women's equality is a precondition of a wellbeing economy and can be summarised as follows:

- Equality is good for growth
- Gender-sensitive growth is about the pattern of growth and not its rate
- Creating aggregate demand should mean cash transfers to women and their dependent children
- Investment in a care economy that is seen as necessary infrastructure is vital
- Unpaid care and domestic work is redistributed from households to the state
- Women's undervalued, underpaid and under-protected paid work must be recognised and addressed
- Economic success should be measured by gendered wellbeing indicators
- Full gender budget analysis must be integrated across public sectors
- Economic governance must be gender-balanced and gender competent

Alongside this, we explored how the COVID-19 pandemic might be an inflection point in gendering Scotland's approach to inclusive growth and developing a wellbeing economy.

Recommendation

- We urge the Committee to consider available analysis on the impacts of the pandemic on women's equality and on a gender equal recovery in its scrutiny of the forthcoming budget.

4.2 Using the budget to respond

The Budget must be seen as a critical tool in building a gender equal recovery and responding to a widely appreciated rollback in women's economic, social and political

⁵³ Engender (2021) Vision for a feminist recovery: Engender manifesto for the Scottish Parliament election 2021

⁵⁴ Engender (2020) Submission of evidence to the Equality and Human Rights Committee inquiry on the impact of COVID-19 pandemic on equalities and human rights

⁵⁵ Engender (2020) Making inclusive growth work for women in Scotland

equality with men as a result of the pandemic. Full application of gender budget analysis must be applied throughout the budget, as described in section 2.3 of this submission.

4.2.1 Spotlight on care

Finally, we focus briefly on long-term care as an illustrative example, as one aspect of women's equality that has been diminished by the pandemic. We highlight some, though by no means all, of the gendered issues that should be addressed in the forthcoming budget.

The provision of unpaid and social care in Scotland is highly gendered. Women are the majority of social care service users,⁵⁶ the majority of unpaid carers, and the vast majority of the social care workforce, accounting for 85% of employees across the sector and up to 96-100% in particular subsectors.⁵⁷ This means that spending on social care impacts significantly on women's physical and mental health and wellbeing, labour market participation, and income inequality, and has ramifications across a range of Scottish Government's strategic objectives and commitments regarding gender equality.

There is no question that the social care system is in urgent need of reform. This is broadly recognised and has resulted in the Feeley review and current consultation on a National Care Service. However, immediate and significant investment in social care is critical and cannot wait five years until a NCS is established and operational. Indeed, the specific context of the coming months amplifies the need for investment in both the underpaid social care workforce and the unpaid carers that are propping up the dysfunctional care system.

Carers

Eighteen months into the pandemic, unpaid carers are on their knees. They have plugged gaps where services and support have been withdrawn (there are now 1.1 million unpaid carers in Scotland, an increase of 34% percent as a result of COVID-19),⁵⁸ they have experienced extended periods of isolation harmful to physical and mental health, and they have lost or risked losing paid employment. This has been recognised to some extent by the commitment to provide a double payment of the Carers Allowance Supplement, subject to parliamentary approval. However, as furlough schemes are wound up, many carers feel unable to return to work while infection rates remain high, and as such, their jobs are at risk. In turn, this feeds into regression on women's labour market participation and risks undermining strategic work across Scottish Government to close the gender pay

⁵⁶ 75% of social care clients are aged 65 or more, of whom 67% are women

⁵⁷ Scottish Social Services Council (2018) Scottish Social Service Sector: Report on 2017 workforce data

⁵⁸ National Carer Organisations (2021) A manifesto for unpaid carers and young carers

gap. It is vital that the economic value of unpaid work, estimated as equivalent to 56% of GDP in the UK,⁵⁹ is recognised.

Carers' organisations have proposed a number of short-term initiatives requiring a quick turnaround of funding. These include a scheme to extend furlough payments for unpaid carers unable to return to work, akin to Self-Isolation payments; flexibility with Self-Directed Support, so that budgets usually designated for breaks from caring can be used for wellbeing in other ways, as well as a boost to the budget itself; short-term direct payments for relatives where support is unavailable; and monetary support for carers who do not qualify for the doubled Carers Allowance Supplement and who are facing financial hardship.

Recommendation

- We urge the committee to recommend immediate and additional investment in carers in light of the exceptional pressures they continue to face, and for the Budget to set out the impact of this spend in terms of gender across policy areas.

Social care workforce

Scotland's social care sector is facing unprecedented levels of challenge from multiple directions. Decades of underfunding and understaffing have led to a service unprepared not only for existing demand, but for emerging issues including the aging population and the unknown impacts of Brexit on staffing availability. Across Scotland, 392,000 people - the majority of whom are women - have become unpaid carers for the first time during the pandemic. This is partly as social care support has been withdrawn due to chronic issues with recruitment and staffing. The low pay and poor conditions that characterise the social care sector have contributed heavily to this.

Meanwhile, work by the Commission on Gender Equal Economy⁶⁰ highlights the importance of investing in care as vital infrastructure:

- Recent research has shown that investment of 1% of GDP in the care sector would produce 2.7 times as many jobs in the economy overall as an equivalent investment in construction. These jobs would be generated not only in care (or construction), but also in industries that supply the care (or construction) sector, and those that supply the goods and services that care (or construction) workers buy. Investment in care would also reduce the gender employment gap, as more women would be likely to be employed in the sector, and would also be more in line with Scotland's

⁵⁹ Gender Equal Economy (2020) Creating a Caring Economy: A Call to Action

⁶⁰ *ibid*

climate change commitments, as investing in care is three times less polluting per job created overall than equivalent investment in construction.

Social care workers, many of whom are older and migrant women, disabled people, older people, people with long-term conditions and their carers cannot afford to wait until a National Care Service is up and running before the social care system is adequately staffed. Failure to invest in the social care workforce also undermines investment in a range of prevention activities and efforts across government to address occupational segregation and other labour market inequalities.

Recommendation

- We urge the Committee to recommend immediate and significant investment in the social care workforce and for the Budget to set out the impact of this spend in terms of gender across policy areas.

5. CONCLUSION AND SUMMARY OF RECOMMENDATIONS

Engender welcomes the Committee's focus on human rights budgeting, while regretting that there are currently limited opportunities to focus on other lenses within this approach. Gender budget analysis and human rights budget analysis are not antithetical to one another by any means, however, there has thus far been little opportunity to consider how different relevant analytical frameworks can be applied to the budget process. Furthermore, there is a need for vastly improved intersectional budget analysis, including gathering and use of data and evidence regarding minoritised and further marginalised groups of women. Gender and human rights budget analyses should not reinforce siloed approaches but enable application of overlapping lenses.

Gender budgeting will be critical to the success of Scotland's cross-party commitments to respond to the inequalities deepened by the pandemic. The Budget remains a critical tool to advance equality objectives, albeit one that has not yet been maximised and is currently undermined by the lack of supporting data. Despite longstanding commitments to the principles of equality budgeting and gender budgeting, the development of tools and structures that will enable comprehensive gender budget analysis throughout budget processes remains a work in progress.

Therefore, throughout its pre-budget scrutiny, as well as its broader work, we are calling on the Committee:

- To systematically consider how spending decisions and revenue-raising cumulatively impact on women, men and structural gender inequality.

- To urge Scottish Government to turn EBAG’s recommendations for equality and human rights budgeting into a prioritised and well-resourced action plan.
- To include consideration of revenue-raising activities as well as resource allocation in its examination of budgetary processes.
- To engage with NACWG’s proposals, push for the Scottish Government to accept them and advocate in favour of the parliamentary review body more broadly.
- To raise the issue of lacking intersectional gender-sensitive and sex-disaggregated data in its scrutiny of budget processes at every opportunity.
- To consider how equality and human rights can be better aligned within budget processes without diminishing focus on gender budget analysis
- To consider how incorporation of CEDAW and other treaties might support future enhancement of both GBA and human rights budgeting approaches.
- To consider how to build sufficient capacity on GBA and human rights budgeting within government and across parliamentary committees.
- To take stock of the rollback on women’s equality and rights as a result of the pandemic and advocate for budgetary decisions that address this.
- To examine available analysis on a gender equal recovery from the pandemic in its scrutiny of the forthcoming budget.
- To recommend significant investment in carers and the social care workforce, as one element of a comprehensively gendered Draft Budget.

FOR FURTHER INFORMATION

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ABOUT US

Engender is Scotland’s feminist policy and advocacy organisation, working to increase women’s social, political and economic equality, enable women’s rights, and make visible the impact of sexism on women and wider society. We work at Scottish, UK and international level to produce research, analysis, and recommendations for intersectional feminist legislation and programmes.