

## Gender budgeting in Scotland since devolution

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**Angela O'Hagan**

## **Gender budgeting in Scotland since devolution**

### **Abstract**

Gender budgeting has long been an ambition for feminist policy change in public policy content and process in Scotland, with a clear focus on reform of the budget process to embed gender analysis at all stages. Over the lifespan of the devolved institutions, gender budgeting has been advocated by the Scottish Women's Budget Group (SWBG), through a number of feminist activists and academics, and a range of civil society organisations. Institutional action has, arguably, not kept pace with the demands for change or indeed the organisational structures introduced by the Scottish Government to advance gender budgeting. There have been a number of discursive shifts from a focus on gender, to broader equalities, and now to human rights, which have impacted the clarity of the focus for change and the accompanying narrative. This has contributed to a more generalised evaporation of gender analysis in public policy which this article highlights. With reflections on some of the principal actors and advocates for gender budgeting and milestones in Scotland's approach to implementation, this article also offers some indication of future action to advance the adoption of gender budgeting.

**Keywords:** gender equality, gender budgeting, Scottish Government, feminist policy change, devolution.

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## **Introduction**

Gender budgeting was one of the great feminist hopes for devolution, or at least so those close up to this then innovative concept believed at that time. Over the years, political will and rhetorical commitment have fluctuated, and actual evidence of gender analysis in policy formulation has varied. What has certainly grown consistently and resolutely is the spread of knowledge on gender budgeting across feminist and other 'equalities' organisations, and the strength of the organisation originally founded to promote gender budgeting and gender analysis in the Scottish Budget process, the Scottish Women's Budget Group (SWBG).

This short piece is a reflection on the people, the propositions, and the extent of adoption and implementation of gender budgeting in Scotland from a bird's eye view as a founder member of the SWBG, long-standing member of what is now the Equality and Human Rights Budgets Advisory Group of which I am the independent chair. It also, I hope, pays tribute to the many women whose vision, wisdom, and tenacity sought to change modern Scotland for women, and for all. Many of the women cited here have made and continue to make a difference to public policy in Scotland. Sadly, too many of them have not lived to see the effects of the changes they initiated, principal among them Ailsa McKay who first championed feminist economics and gender budgeting in Scotland, and Ronnie McDonald whose dogged determination through the trade union and labour movements was so central to women's representation in the Scottish Parliament.

## **Concept of Gender Budgeting**

At its core, gender budget or gender responsive budgeting is a process of analysis that examines the generation and allocation of public finance resources, and the implications and outcomes from the spending of these resources in relation to the impact on women and men. From a basis of feminist economics and feminist public policy scholarship, the premise of gender budgeting is that as the social and economic structures of the labour market, the household and family, education and employment, and the centrality of unpaid care underpinning the formal economy all explain the gendered differences in income over the lifetime for women and men. Therefore, it follows that public policy decisions and, central to them, decisions on revenue raising and resource allocation and spending must be informed from a gender perspective in order to correct and avoid reproducing the gendered inequalities that otherwise gender 'blind' policy making produces.

Gender budgeting, or gender responsive budgeting has been gaining traction globally since its first outings as 'women's budgets' at state government level in Australia in the 1980's (Sharp & Broomhill, 2002), and especially through the policy learning and exchange of international feminist epistemic networks, and the gradual adoption by the OECD, and the international finance institutions (IFIs) of the International Monetary Fund (IMF) and World Bank. Arguably, the conceptualisation of gender budget analysis by the IFIs is at some remove from the original feminist intention of revealing bias in the policy process, and taking a radically transformative approach to the generation and application of resources

that would over-turn the in-built assumptions on care, the value of care, and the worth and value of women's economic contribution, paid and unpaid.

For the UK Women's Budget Group, from whom the early SWBG took considerable inspiration, gender budgeting is:

A tool to bring about change. This means persuading policy-makers (government, parliament, civil servants) to think about what impact spending and revenue raising decisions will have on gender equalities and to adopt policies that will bring about greater equality between women and men.

(UK Women's Budget Group)

The OECD definition highlights the legitimacy of focusing on gender in the budget process as they consider it to be 'the gateway for resource allocation, as well as a key determinant of the standards and qualities of public policy formulation, it is natural that the budget be considered for its likely impact on gender-responsive public governance' (Downes et al, 2017:2).

From a feminist advocacy perspective, perhaps the view of Pregs Govender, a former parliamentarian in the first post-apartheid South Africa, best sums up the transformative intent and the demand to make unpaid and overlooked activity that so many decisions contained in government budgets – social security, social care, paid work, education, and health, etc. – all visible as the budget should reflect 'the values of a country - who it values, whose work it values and who it rewards ... and who and what and whose work it doesn't' (Budlender, 1996:7).

### **Historical adoption**

The promise of the 'new politics' (McGarvey & Cairney, 2008) of devolution was not only seized upon by feminist organisers, but in truth partially created by those who were not only pushing for a more proximate political decision-making legislature, but a more representative, diverse and gender-balanced set of institutions. The 'new politics' was about equality, social justice, and a vision of a more dynamic and forward looking country, evident in the way 'people think, talk and argue about politics and democracy' as characterised by Brown (2001:16). It underlined demands for improved and increased democracy in the Scottish political processes; and specifically for doing things differently from established formal political norms associated with the Westminster parliament (Brown et al, 1996; Mackay, 2006).

In Scotland, newly created government institutions presented positive political opportunities. The gendered (masculine) nature of political opportunity structures (Beckwith, 2001) had been challenged by an historically strong women's movement in Scotland which championed women's equality and advancement through the 50:50 campaign for gender balance in the new parliament (Breitenbach & Mackay, 2010, 2001; Mackay, 2009; McDonald et al, 2001; McKay et al, 2002; Paterson, 2009, in Brown et al, 1996).

A new pressure group emerged from this receptive policy environment, the Scottish Women's Budget Group. In its earliest form, the SWBG was a group of women initially brought together by a hugely adept feminist activist and 'policy entrepreneur' Fiona Forsyth who had also founded Wellpark Women's Enterprise Centre (Forsyth, 2010). Having heard about gender budgeting as an idea percolating under the focus on 'gender mainstreaming' in the 1995 Beijing Platform for Action, Forsyth gathered women from across economic development networks, including the newly appointed Economics lecturer at Glasgow Caledonian University, Ailsa McKay.

Early meetings round kitchen tables, a staple of feminist organising, moved onto building knowledge on the topic of gender budgeting. Then, working through feminist parliamentary staff and researchers, and some women MSPs, self-taught members of the SWBG began to give evidence to parliamentary committees and meeting with ministers in the first cabinets of the new Scottish Executive.

SWBG maintained the early momentum as an outside government influence promoting gender budgeting. Early political access was quickly followed by the 2001 international seminar held by the Scottish Executive that included SWBG and officials from the Scottish Executive Finance Department and Equality Unit. The emerging experience in Scotland was highlighted in the 2002 Commonwealth Secretariat case study report (McKay et al, 2002), focussing on SWBG attempts to maximise the political opportunities of institutional change. SWBG had effectively put gender budgeting on the government agenda. By 2005, SWBG was considered a credible and authoritative voice (Mackay et al, 2005), and characterised in 2008 as having 'punched above its weight'<sup>1</sup> in terms of access and reach into parliament and government.

### **Commitment to gender mainstreaming**

'Working Together for Equality', the government's equality strategy produced in 2000 illustrates the political commitment to equality early in the new institutional arrangements and as integral to the overarching policy on social justice (Scottish Executive, 2000). This commitment was operationalised as equalities mainstreaming. In 2001, Breitenbach and Mackay characterised developments in Scotland as 'arguably at the cutting edge of gender politics and democratic practices' (Breitenbach & Mackay, 2001:1). However, the evaporation of gender in the framing of 'equalities' policy has been a persistent concern for feminists globally (see for example, Lombardo & Mergaert, 2016). In Scotland, feminists have been uneasy that the gendered nature of social and economic relations is undermined by a poorly executed collective approach to addressing persistent forms of discrimination, rather than through a well understood and executive approach to intersectional analysis and policy making that acknowledges and acts upon the interaction between different forms of discrimination. By 2007, McKay & Gillespie were less convinced. They argued that gender had not been embedded in the policy process as while there was evidence of a 'gender-

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friendly political environment', including developments in gender equality policy, such 'talking' had not led to much significant action because:

... gender equality as a policy priority, is being incorporated into existing *mainstream policy processes*, resulting in poorly conceptualised and targeted policies.  
(McKay & Gillespie, 2007: 7 - emphasis in original.)

The current National Advisory Council on Women and Girls, established by the former First Minister Nicola Sturgeon, has consistently raised concerns. Its Phase One recommendations called for the Scottish Government to

- Gather and use intersectional data, including employment and service-user data, to advance equality between protected groups, including men and women; and
  - Integrate intersectional gender budget analysis into their budget setting procedures.
- (NACWG, 2021.)

Given the time elapsed up to the NACWG recommendations, it appears that the progress on gender mainstreaming, that integration of gender analysis by all actors and at all stages of the policy process, has perhaps not become as embedded as originally hoped, and repeatedly avowed by successive governments.

### **Approach to gender analysis in the Scottish Budget process**

The concept of 'equality proofing' public policy featured in early approaches to implementing gender or equalities mainstreaming (Mackay & Bilton, 2000) and was proposed as 'a formal mechanism by which policies are assessed for their likely impact on a particular area or areas of concern' such as gender equality (Mackay & Bilton, 2001:6), and was a commitment in the 2000 Equality Strategy. This was subsequently reinforced by the Scottish Executive in 2003 that: 'proofing the Scottish budget is the mechanism for linking the mainstreaming of equality in the policy process with the appropriate distribution of resources' (Scottish Executive 2003: 35).

For the Scottish Executive, both the concept and tools for equality assessment of the budget were framed as equalities mainstreaming; and it was committed to develop equality proofing in each year's budget documents.

We are keen to see work on equality proofing the budget develop in each year's budget documents. This guidance is the first stage of a process, along with our work on mainstreaming more generally, which will be refined and developed for future years.  
(Scottish Executive 2003:37.)

Nevertheless, the SWBG persisted and has continued to engage with elected members, officials, parliamentary clerks and researchers, as well as building a membership base from

across Scotland. The collective knowledge base of the membership informed regular consultation responses, as well as the set piece of the response to the Scottish Draft Budget. In these responses, the SWBG consistently highlighted deficiencies in gender analysis, the absence of sex disaggregated data, and the limitations of an intersectional approach to analysing the diverse experiences of women in Scotland. That much has not changed, as recent responses and an increasing volume of research reports and survey analysis from SWBG reveals.<sup>2</sup>

Early actions to develop knowledge both of the policy process and of integrating gender analysis into the stages of policy formulation, including budgetary decision making included a range of research, advocacy and institutional engagement. Early 'pilots' on how to engage in gendered policy analysis were undertaken into participation in sport and smoking cessation. These were commissioned in 2003 through the Equality Budgets Proofing Policy Advisory Group (EPBPAG) as a pilot project on developing tools to support gender analysis in the budget process (Fitzgerald et al, 2005). Established in 2000 on the direction of then Minister for Finance, Jack McConnell, this group has continued through various iterations, and is now the Equality and Human Rights Budgets Advisory Group (EHRBAG), reflecting another discursive turn in policy framing on equalities. Group membership has varied over the years, with a range of Scottish Government departments including Scottish Exchequer, Office of the Chief Economist since 2009, and other external organisations including COSLA, Joseph Rowntree Foundation, Scottish Human Rights Commission, Equality and Human Rights Commission, Audit Scotland, and the SWBG remaining core.

The group remit has also varied, reflecting the enduring tensions around the concept and practice of equality proofing and the dilemma of focussing on policy content or the budgetary process. These issues dominated discussions and actions for much of the first decade of its existence. Following the change of government in 2007 and pressure from SWBG and ally MSPs, the group was revitalised in 2008, including with a name change to the simpler Equality and Budget Advisory Group (EBAG) and a revised remit to

- provide advice and support for the mainstreaming of equality in policy with the appropriate allocation of resources;
- contribute to mapping the pathway between evidence, policy and spend;
- improve the presentation of equality information in the Scottish budget documents;
- contribute to improved commitment to and awareness of mainstreaming equality into policy and budget processes.

Re-focused on a programme of work from 2008, it was supported by senior gate openers from Finance Department, including for the first time the Head of Budgets, and by Communities Analytical Services who brought a refreshed approach to data collection and analysis. In 2009, EBAG submitted a report on progress and forward actions for the Cabinet Secretary for Finance and Sustainable Growth (Scottish Government, 2010) discussed in a

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<sup>2</sup> see [www.swbg.org](http://www.swbg.org) for examples.

meeting with the Minister in 2010, ten years after the first meeting with a Minister for Finance. Over ten years on, in 2021, EBAG submitted another report and set of recommendations for action. The Scottish Government responded to EHRBAG in 2023, outlining actions to advance gender, equality and human rights budgeting (Scottish Government, 2023a). Even having to contend with a changing membership and fluctuations in senior leadership over its lifetime, this group has arguably been an engine for thinking on change in budgetary processes

### **Incremental implementation**

The actions described so far clearly demonstrate an incremental approach to implementing gender budgeting, within a broader frame of equality and now human rights budgeting. There has not been an explicit rejection of the concept of gender budgeting and many of the 'favourable conditions' (O'Hagan, 2015) of political will, engaged institutions and civil society, in a pro-equality climate do exist. There has, however, been an evaporation of a consistent focus on gender analysis, and the urgency to adapt and revise budget and policy making processes to improve the integration of gender analysis despite repeated exhortation from numerous sources from both feminist organisations and even the 2016 Budget Review Process.

This evaporation of gender analysis in policy making is not unique to Scotland or indeed to gender budgeting and gender analysis in economic policy making. It is nevertheless frustrating to the many small organisations with limited resources, and largely voluntary capacity such as the SWBG, to continually repeat the same propositions in responses to formal consultations and myriad meetings and roundtables. While these are necessary opportunities to engage in dialogue, and are characteristic of a style of consultative government, there is also a need for consideration of time taken up in the 'busy work' of constant repetition and affirmation as well as, clearly, a need for more responsive and quicker action on the part of government to adapt budgetary and policy making processes for improved integration of gender analysis.

One process, unique to Scotland and a positive outcome of the long EBAG processes, is the formulation of the Equality and Fairer Scotland Budget Statement (EFSBS). Produced every year as part of the Scottish Budget documentation, the EFSBS accompanies the Draft Budget with an overview of equalities issues and actions, and overview information on resource allocations and policy priorities. A continuing work in progress, the EFSBS has variously contained info graphics, risk analysis related to spending decisions, and an extensive annex of analysis of actions and spending across government departments.

The refresh of EFSBS was included in the recommendations from EBAG in relation to improving the quality of the analysis and the uptake and application of this resource by policy makers, MSPs, and external analysts and advocates. Ensuring accessibility of budgetary information is essential in improving participation, as well as accountability and scrutiny as encouraged by the Open Government attention to fiscal openness, and the transparency advocated for through the Open Budget Survey of the International Budget



Partnership.<sup>3</sup> The Fiscal Transparency project within the Scottish Government, initiated through an Open Government commitment, is a promising endeavour that aims to improve the quality and availability of data in relation to resource allocation and spend in Scotland. Similarly, the Open Budget Survey, driven by the SHRC, is a further impetus to improve the quality and availability of public finance decision making. Without greater openness, improved intersectional data, and improved analytical capacity and time to apply gender and equality analysis to policy making, the progress on improving the budget process as part the wider policy and political ambitions of Scotland will not happen.

In order to secure better accessibility and transparency a series of actions across understanding and knowledge of the budgeting process, organisational ways of working and cultures of collaboration across departments are the focus of internal improvements advocated through EHRBAG, as well as the external actions around a Citizens' Budget, and improved analysis integrated into the range of budget and fiscal documentation. Key to progress on all these areas for improvement is political leadership from and across Cabinet, and through levels of management within departments. These are the principal areas of action committed to by the current Scottish Government and the newly created Equality and Human Rights Leadership Group. The ongoing work of the NACWG and its focus on policy scrutiny (NACWG, 2023), along with the attention on government from SWBG and other organisations will maintain pressure and momentum for change.

### **Past reflections and future momentum**

Gender budgeting has been on the agenda of feminist organisations in Scotland since 1999. Through the creation and sustained efforts of the SWBG, the increasing and consolidated efforts of Engender, and the engagement of Close the Gap, One Parent Families Scotland, Joseph Rowntree Foundation, and other civil society organisations, and the increasing scrutiny of Audit Scotland and timely analysis by the Scottish Fiscal Commission (2023), there is cause for some optimism that the actions of tenacious officials within the Scottish Government can prevail and overcome the institutional barriers set out in the EBAG/EHRBAG recommendations. The next steps of breaking down established ways of working that create, perhaps unintentional, barriers within public finance and budgetary processes, as advocated by EHRBAG and met with positive acceptance by civil servants will be taxing and will test the resolve of both officials and politicians to be bolder in relation to budgetary processes, and of course policy decisions – including tax policy and revenue generation as well as spending.

There is some strong narrative and clear sets of actions around the Fair Work agenda, and other commitments to equality, as most recently set out in the Scottish Government's policy prospectus with the three core missions of 'equality, opportunity and community' (Scottish Government, 2023b). What is also apparent in these overarching narratives, including in the National Strategy for Economic Transformation (Scottish Government, 2022), is how quickly

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<sup>3</sup> see <https://internationalbudget.org/open-budget-survey/>

a focus on gender equality and the need for radical reconfiguration of the structures of the labour market and current economic sectors that rely on the provision of care, particularly unpaid care by women, evaporates. While the statements of commitment to advancing equality and the realisation of rights are welcome, and often hard won by internal as well as external advocates, memory and experience of previous initiatives make for tentative and limited celebration of such statements. Over the years we have seen initiatives for alternative economic development approaches come and go. Fair Play, initiated in 1995 and disbanded in 2001; Wellpark Women's Enterprise Centre de-funded and closed; Women's Enterprise Scotland funding and influence reduced are all examples of economic development initiatives that pre-date current enthusiasms and represent lost expertise and momentum.

With a current focus on wellbeing economy and other alternatives for economic generation and renewal, internal and external advocates need to be vigilant on the inclusion of gender analysis in these approaches, and the extent to which a gender equality ambition is a starting point for a way of thinking about economic development, and economic empowerment.

The proposed incorporation of the international human rights treaties into law in Scotland has significant potential for reframing public policy making and service design in Scotland. There is a real and positive opportunity for the advancement of gender, equality and human rights budgeting underpinned by the requirements of the International Covenant on Economic, Social and Cultural Rights (ICESCR) for:

Each State Party ... to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.

(International Covenant on Economic, Social and Cultural Rights, Article 2(1)).

The inclusion of the incorporation of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) give a further opportunity to respond to the ask from the NACWG to incorporate intersectional gender budgeting in law.

Finally, the proposal for statements of purpose to accompany all legislative proposals/bills to the Scottish Parliament as outlined in the consultation on the Human Rights Bill Scotland (Scottish Government, 2023c), is an opportunity to consolidate the gender, equality and human rights analysis called for over these twenty plus years, and give robust effect to the good efforts of the EFSBS and other actions committed to by the Scottish Government.

While we may not, yet, have gender budgeting in Scotland, we continue to have committed individuals through membership of many organisations including EHRBAG and officials and ministers within government, and through the growth and consolidation of the Scottish Women's Budget Group. We have opportunity through new legislative proposals, and the

continued engagement with the women's budget groups across the UK and internationally, and through the knowledge and practice exchange through academic communities and associations such as the International Association for Feminist Economics (IAFFE). These all make for the sustained and powerful advocacy for change and progress that so many of the women who helped make modern Scotland pushed for and who we all have a responsibility to sustain.

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