Introduction

Since the formation of the Scottish Parliament and Scottish Executive in 1999 there has been sustained effort to introduce and implement gender budget analysis in the Scottish budget process. The Scottish Women’s Budget Group (SWBG) have been central to this process along with other external stakeholders seeking to influence and transform the approach to budget formulation and analysis by the Scottish Government and scrutiny by the Scottish Parliament.

This working paper is a brief introduction to gender budgeting and overview of the history of adoption and implementation in Scotland. It presents the key concepts and the discursive shifts in how gender budgeting has been framed in Scotland; the principal actors involved; the significant outcomes to date and the remaining challenges.
Understanding gender budgeting

Gender budgeting aims to raise awareness of the different impacts on women and men of publicly funded policies and programmes at national, subnational and local government levels, and within public authorities such as universities or health boards. At its core, gender budgeting challenges embedded ‘gender-blind’ practice within gendered institutions (Acker, 1992; Chappell, 2006; Lovenduski 1998) that reproduce male bias in decision-making and analysis (Elson, 1995), and subsequently result in gendered budget processes and outcomes. A principal aim of gender budgeting therefore is to integrate gender analysis into economic policy, government spending, and revenue proposals.

Gender analysis of the policy and resource allocation process in the budget means examining how budgetary allocations affect the economic and social opportunities of women and men, and restructuring revenue and spending decisions to eliminate unequal outcomes. Gender budgeting does not mean separate budgets for women and men, but is instead a critical review of resource allocation to identify potential differential impacts on women and men and understand the contexts in which those differences arise.

Sharp (2003) set out the broad goals of gender budgeting as 1) raising awareness among politicians and civil servants of the gendered nature of budget processes and outcomes; 2) increasing the accountability of governments in terms of the impact and involvement in decision making by women and men; and 3) bringing about changes in government policy and resource allocation processes that result in improved outcomes for women and men.

An important goal of gender budgeting, to link gender equality policy and macroeconomic policy by ensuring greater consistency between economic goals and social commitments is particularly germane in the Scottish context. This ambition of gender budgeting and the interlinking goals have structured the approach of the Scottish Women’s Budget Group (SWBG) since its inception in 1999, its the engagement with politicians, civil servants, and parliamentarians and the emerging policy response from the Scottish Government.

Specific factors have combined to create a series of favourable conditions for the adoption and implementation of gender budgeting in Scotland (O’Hagan, 2015). This working paper considers the extent to which those conditions have and continue to exist, the principal actors involved in promoting gender budgeting, and the extent to which it has been implemented.

Transformative potential of gender budgeting

The “transformative nature and project of feminism” (Figart, 2005) underpins the attempt to transform macroeconomics aiming to make gender visible in economic and other policy domains (Himmelweit 2002). Arguably, this is a radical conjoining of feminist economics and gender mainstreaming insomuch as it challenges established practice in the policy process to foster a “fundamental reconsideration of the foundations of economic theory and policy making” to deliver a “transformatory” impact (Rubery 2005, p.2).

Htun and Weldon have proposed a two-way categorisation of gender equality that can be usefully applied to expanding the definition and understanding of gender budgeting. Firstly they consider “gender status” policies that seek to remedy disadvantage and discrimination against women as women (original emphasis); and secondly “class-based” policies that target the unequal distribution of resources and sexual division of labour.

Gender budgeting, as a gender equality policy arguably “aims to dismantle hierarchies of power that privilege men and the masculine, and the sexual division of labour that devalues women and the feminine” (Htun and Weldon, 2010, p.208). By seeking to remedy exclusion and marginalisation from political, democratic and constitutional processes, and encourage greater acknowledgement of women and participation by women in the budget process, it is a ‘gender status’ policy. By targeting the sexual division of labour and the economic and social inequalities that flow from this, gender budgeting is also a ‘class-based’ policy in that it seeks a more equitable distribution of resources between women and men. Characterising gender budgeting as a form of gender equality policy in this way supports the call for the reorientation of public resources, increased participation and...
visibility of women in decision making, and a more equitable distribution of resources between women and men. Furthermore, it can also salve criticisms that arguments coupling equality and economic performance tend towards a neoliberal character and creating market-led feminism (Squires 2007).

Some scholars and practitioners have characterised gender budgeting as gender mainstreaming (Meier and Celis, 2011; Elson, 2004). That is, the integration of gender analysis at all stages of the policy process. Others contest this on the basis of the perceived failure of gender mainstreaming and that the tools of gender budgeting go further than gender mainstreaming (Klatzer 2011; Quinn 2009). Others have argued that gender mainstreaming has lacked conceptual clarity and that in practice a concern for bureaucratic processes has dominated over substantive equality issues (Meier and Celis 2011). Gender budgeting is rooted in strong theoretical and conceptual foundations in feminist economics and feminist political science that strategically “broaden gender mainstreaming” to macro-economic processes (Çağatay et al. 2000, p.18).

**Framing gender budgeting as feminist policy change**

Budgets have been constructed as a ‘policy institution’ (Kay, 2005), traditionally concerned with abstract figures and aggregates of money and finance and therefore as such have no direct influence or impact on the status of women and men (Sen, 2000).

For feminists intent on transformative change, gender budgeting and gender analysis in economic and public policy decisions reinforce the focus on the budget as a core function of government whose institutional nature and practice are gendered. However, such institutions have been shown to be resistant to fundamental change due to the institutional “stickiness” that results from self-reinforcing norms, making attempts to progress change within the institution difficult (Mackay et al., 2010).

Gender budgeting was initially presented in Scotland as a strategic form of feminist policy change, consistent with the desire for a ‘new politics’ in the lead-in to the first round of Scottish devolution in 1999. Premised on its core purpose of “chang[ing] policies, programs and resource allocation so that they promote gender equality and the empowerment of women” (Sharp and Dev, 2004, p.1), gender budgeting has all the characteristics of feminist policy. It focuses on improving women’s rights, status or situation relative to men’s; the reduction of gender-based hierarchies; in both the public and private spheres, the gendered relationships and lived experiences of women and men; and is identified with recognised feminist movements (Mazur, 2002, p.30-31).

Debates in feminist policy analysis have explored the significance for change of multiple factors summarized in Table 1 (P4). These factors include policy venues and actors, women’s representation in political institutions, causal relationships between issues and political agendas (Annesley, 2010; Annesley and Gains, 2012); how feminist organisations engage with state reconfiguration (Banaszak et al. 2003), political and wider discursive opportunity structures (Beckwith, 2007; Lombardo et al. 2009) and how these dynamics interact at subnational government level.
Table 1: Factors contributing to feminist policy change

<table>
<thead>
<tr>
<th>Factors for feminist policy change</th>
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<tbody>
<tr>
<td>• Political Opportunity Structures and political change</td>
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<tr>
<td>• Active and engaged feminist organisations</td>
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<td>• Representation of women in political institutions</td>
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<td>• Open government structures</td>
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<tr>
<td>• Combination of engaged actors</td>
</tr>
<tr>
<td>• Effective gender equality architecture/women’s policy agencies</td>
</tr>
<tr>
<td>• Critical framing of feminist policy change arguments and demands</td>
</tr>
<tr>
<td>• External influences</td>
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<tr>
<td>• Policy learning and diffusion through transnational networking</td>
</tr>
<tr>
<td>• Access to strategic actors in key policy venues</td>
</tr>
<tr>
<td>• Favourable economic conditions</td>
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<tr>
<td>• Time and temporal dimensions</td>
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Gender budgeting literature is emphatic on the need for “a strategic vision” (Balmori, 2003) and a “clear focus” (Sharp and Dev, 2004) that all stakeholders understand. Without this clarity “governments [can be] ambivalent about continuing with gender-responsive budgets (Budlender and Hewitt, 2002). How ‘gender’ is politicised and framed by advocates and within government policy frameworks is an essential component of understanding government positioning and diagnosis of ‘the gender problem’ and subsequently forming and advancing a campaigning and advocacy strategy.

Advocates for gender budgeting argue that the dominant paradigm of male bias defines policy issues and responses in the budget, with the result that gender equality analysis is absent from the process and leads to policy outcomes that continue to disadvantage women. Furthermore, budget processes have been characterised primarily as a mechanism for dealing with problems of constraint upon decision makers concerned with managing scarce public resources. This dominant paradigm is reinforced by the established norms of the principal policy actors (finance departments). Arguably, this framing can preclude a different understanding of the budget as a vehicle for social change because of dominant political drives to maintain or reduce spend.

As gender budgeting is attempting feminist policy change in the mainstream of government business, framing the concept and argument is important. Annesley reinforces this noting that proposals for policy change can “carry significant budgetary and fiscal consequences and are more complex to push through (Annesley, 2010, p.52). Therefore, the actions of local advocates and the responsiveness of government institutions to these demands are also of interest.

In the early days, SWBG promoted gender budgeting in Scotland as a metapolicy that would improve economic efficiency and government performance by resulting in improved gender equality (SWBG, 2000). Over the period from 2000-2015 there has been a noticeable shift in the framing of gender budgeting as government frames have altered over time with different emphases from political parties and opportunities for revision and realignment of gender equality frames.

*Favourable conditions for adoption and implementation of GBA at sub-national level*

Insights from literature and practice highlight a range of variables that form a theoretical and analytical framework of the Framework of Favourable Conditions for the adoption and implementation of gender budgeting (O’Hagan, 2015a).
### Phase One
**Advocacy and Agenda-Setting**
- Pro-equality climate
  - Commitment to gender mainstreaming
  - Responsiveness and receptiveness to external drivers
  - Political change and political opportunity structures
- Gender equality architecture
- Positive approach to governance
- Favourable economic conditions
- Understanding of budgetary processes
- Presence and pressure of women and feminist civil society organisations

### Phase Two
**Formal Adoption**
- Clear conceptual framework for gender budgeting
- Engaged actors
  - Officials (Finance)
  - Politicians/Parliamentarians
  - Civil Society
- Political Will
- Positive Institutional arrangements

### Phase Three
**Implementation**
**Gender Aware Budget**
- Evidence in practice
- Political leadership
- Strategy for continuity
The following discussion focuses on the primary conditions of political will and leadership; clarity of conceptual framing and analysis; and the presence and engagement of critical actors. The degree to which these conditions have been present in Scotland has varied in the period 1999-2015. This is not an exhaustive account, but rather selected insights into developments to date.

Political opportunities and critical actors

Political change has dominated Scottish politics for the last few decades. Political change is also among the principal factors creating conditions favourable for the adoption of gender budgeting as it offers opportunity for the proposition and adoption to be specific to individual country contexts as set out in internationally recognised principles for gender budgeting (Budlender and Hewitt, 2002; Mackay et al., 2003). Opportunities in Scotland have included the first round of devolution in 1999 and subsequent downloading of powers through the Calman Commission and Scotland Act 2012, and following the 2014 independence referendum and Scotland Bill 2015. Gender equality has, arguably, not been a central feature of these developments, but strong advocacy from organised feminist campaigning has been a constant feature throughout (O’Hagan, 2016).

Gender budgeting is a form of disruption as it seeks to challenge or undo the gendered patterning (Mackay, 2010) of political institutions and norms. Promoting this new and potentially transformative approach to public policy decision making was and arguably still is an attempt to disrupt the norms of economic decision making that result in the gendered outcomes of business as usual. As Scotland has been in a state of change for almost two decades, the ongoing disruption of new and additional powers has provided an entry point for the disruptive influence of SWBG and others.

The importance of the policy venue and engagement with the core executive has increasingly been highlighted as essential to the advancement of gender equality policy (Annesley and Gains, 2012; Annesley et al., 2014). This understanding is obvious as both a characteristic of and a driver of the engagement of the Scottish Women’s Budget Group and the focus from the outset on the budget process and the essential engagement with finance officials and ministers.

The political will of elected members to commit to gender equality as a political priority is essential in developing a robust analysis and framing of gender equality, and in establishing effective institutional arrangements to drive the necessary analysis. In Scotland, early access to newly established institutions proved relatively easy in the first instance given the personal, professional, and political relationships that exist in a small country where activists often have multiple roles and identities (O’Hagan and Gillespie, 2016).

Feminist engaging the state

Exemplifying “feminist politics in action” (Sharp, 2003), gender budgeting is rooted in feminist analysis and engagement with the state, indicating a significant shift in feminist perception of political institutions and relationships with state structures. Sharp and Broomhill (2002) distinguished between ‘inside’ and ‘outside’ government initiatives in attempts to advance gender equality policy and gender budgeting in particular. SWBG has been distinctive as an outside government initiative securing early access to government and parliamentary institutions to push gender budgeting on to the political agenda. This is a distinctive aspect of the Scottish experience compared to other sub-national and national attempts. Furthermore it is evidence of the political dynamics and dimensions of a small country that is closely networked at the elite and advocacy levels. SWBG has remained outside government while at the same time has been instrumental in creating and engaging in an elite policy network, the Equality Budgets Advisory Group (EBAG) established by the Scottish Executive in 2000. EBAG is an advisory group convened by the Scottish Government and comprises members from across government departments and from external organisations to inform and advise on the process of integrating equality analysis in the budget process. SWBG can both directly challenge and advise the Scottish Government on implementing gender analysis in the Scottish Budget process.

The importance of critical actors is well established in feminist political science and feminist institutionalism. It is a distinguishing feature of the pressure to adopt gender budgeting and of political change in Scotland more generally. SWBG are not the only critical actors outside government as their early and sustained advocacy has been positively supplemented by other
Voices over the years. These include the Equality and Human Rights Commission and its predecessor commissions and the Convention of Scottish Local Authorities (COSLA). These organisations are members of EBAG, but equally importantly their engagement with budget analysis and resource allocation from an equalities perspective has increasingly extended into their own analysis.

**Discursive Shifts**

In Scotland gender budgeting was first framed as supporting economic efficiency and more effective and targeted policy making, in line with arguments from the new administration in 1999. SWBG resisted promoting gender budgeting as gender mainstreaming. SWBG was concerned about the potential for subsuming gender equality within the dominant frame of social justice and the absence of gender equality analysis especially when operationalised as equalities mainstreaming (McKay and Gillespie, 2007; O’Hagan and Gillespie, 2016).

In the absence of a current equality strategy or clearly articulated equalities objectives, successive Scottish governments have retained a commitment to equalities mainstreaming. This has been the principal approach to advancing equality across the range of legally protected characteristics and the main policy domains of government. Arguably this has created “conceptual fuzziness” (Beveridge and Nott, 2002) around definitions and priorities, analytical perspectives, and practical clarity (O’Hagan and Gillespie, 2016; McKay and Gillespie, 2007). This has blighted attempts to promote gender analysis of the budgeting process and policy formulation.

Gender equality and advancement of women have been conceived and presented as desirable outcomes of government policy rather than drivers of policy change or the means through which stated political objectives can be secured. Gender equality has not been consistently or clearly articulated within the preferred approach of equalities mainstreaming, and except in gender-specific policy areas such as gender-based violence it has not always been advanced as a primary political priority.

Since 1999 the dominant government paradigms of social justice have moved into a firm focus on economic growth as the overarching purpose of government policy and action. Government priorities have recently been revised into a dual-track approach of inclusive growth and tackling inequality as articulated in the refreshed economic strategy (Scottish Government, 2015).

From 2007, the shift from social justice to economic growth prompted a re-orientation of the critical frames in use by the SWBG. Discourse moved away from the previous emphasis on effectiveness and efficiency, and challenged the perceived deficiencies of an equalities mainstreaming approach that rendered gender analysis almost invisible in economic policy. SWBG and notably Prof Ailsa McKay, the founder of WISE, adopted a resolutely feminist economics perspective.

This realignment in the gender budgeting and gender equality frames in play secured greater resonance with the dominant government frame of economic growth. This has been most clearly articulated since the change of government in 2007 and the introduction of the Government Economic Strategy (Scottish Government, 2007). Engagement with critical actors also extended. The Office of the Chief Economic Adviser (OCEA) and senior representatives of Analytical Services Division joined EBAG. Critiques from SWBG and latterly the opening up of political space in the lead-in to the independence referendum created opportunities and momentum for significant shifts in the discourse on gender and the economy, and therefore on gender analysis in the budget process.

The most significant indicator of this change was the introduction in 2009 of the Equality Budget Statement (EBS) as part of the Scottish Government budget process. In the years since, the EBS has sought to evidence the developing process of articulating how resourcing decisions are formulated in relation to broad equalities aspirations as well as set out the government’s spending on equalities activity. The EBS is not an exact match with the proposed tools of gender budgeting (Elson, 1999), but it is an important combination of statement of intent and reflection on how equality is conceptualized and, potentially, increasingly embedded in the Scottish budget process. There is no equivalent to the EBS in the other governments of the UK, nor is it the same as the equality impact or evaluation exercises conducted by other country and sub-national governments. The EBS is not an equality impact
analysis of Scottish government spending and revenue proposals, it has been rather more of a narrative accompaniment offering a post-hoc analysis of government spending decisions.

Despite these weaknesses, which are the subject of ongoing attention from SWBG as well as the Scottish Government, the EBS does act as a key lens through which to view how arguments framed and advanced by SWBG and feminist advocates in EBAG (often the same people) have produced demonstrable change in the discursive package from the Scottish Government.

In early budget documents under the first Scottish Labour/Scottish Liberal Democrat coalition governments Henry McLeish and Jack McConnell as First Ministers had made significant commitments to integrate equality analysis in the budget process (Scottish Executive 2001, 2002). The EBS marked a decisive step forward.

In its first iteration, the tone of the EBS was tentative committing the Scottish Government “to make spending plans in the light of equality considerations, and to develop ways of showing more clearly the links between evidence, policy, spending and equalities outcomes” (Scottish Government, 2009).

In 2010, following its scrutiny of the Draft Budget the Equal Opportunities Committee of the Scottish Parliament set a clear direction for the Scottish Government,

“In the framework of economic analysis informing future spending plans should incorporate equality consideration, thus embedding equality within the mainstream budget process with a view to the Scottish Government applying equality impact analysis to the framework of economic modelling employed in determining the relevant range of the economic forecasts that in turn inform its future economic strategy” (Equal Opportunities Committee, 2010).

This intervention is an example of the extent of parliamentary engagement in attempts to adopt gender budgeting which has been a distinctive characteristic of experience in Scotland. Witnesses to the Committee during its scrutiny of the budget included SWBG, EHRC, trade unions and women’s organisations as in previous years. In the parliamentary session 2007-2011, Ailsa McKay was the Budget Adviser to the Committee for three of the budgets. These external influences are clearly reflected in the focus on economic modelling and the steer to the Scottish Government to integrate equality into the budget and economic strategy as advised by Elson (1999) in the use of medium-term economic frameworks as a vehicle for advancing gender equality.

Reflecting discussions in EBAG and through the parliamentary scrutiny, in 2010 the EBS notes the increasing incorporation of gender equality in the content and formulation of economic policy and the expansion of EBAG to include senior critical actors within government.

“Following on from the discussions with the Cabinet Secretary for Finance and Sustainable Growth, EBAG has engaged with the Office of the Chief Economic Adviser to discuss some of the underpinning issues around equality and the economy. In particular the discussion focused on issues relating to women’s role and participation in the labour market, the formal and informal economy and the challenge of measurement and economic modelling for this” (Scottish Government, 2010, p. 9).

Greater visibility of a growing policy focus on women begins to emerge from 2010. The subsequent EBS reveals adoption by the Scottish Government of the arguments framed by SWBG and the Equal Opportunities Committee.

“We recognise that equality is an important driver of growth and that inequality detracts from our economic performance and our social wellbeing. We make clear in our Economic Strategy, the importance of increasing participation in the labour market, removing the structural and long standing barriers which limit opportunities and harnessing diversity and wealth of talent we have available to us as a nation” (Scottish Government, 2011 p. 10).
The highlighted issues of women and the labour market were the focus of a “Women’s Summit” in 2012 which was framed around investment in women as a driver of economic growth and the significance of the care economy, including childcare as economic infrastructure. In 2012 the EBS succinctly but significantly concedes:

“the limitations of economic models which fail to reflect the contribution of women’s paid and unpaid employment”
(Scottish Government, 2012, p.6)

in the Scottish Government’s commitment to address women’s position across the economy. In autumn 2013 the Scottish Budget is set in a context of enduring financial constraint and the impact of “welfare reform” and austerity. A resurgent equality narrative is resolutely framed as central to economic growth and recovery.

“Equality is an important driver of growth and inequality detracts from our economic performance and productivity”
(Scottish Government, 2013, p. 8).

While in 2013 the consideration of the impact and causes of inequalities is articulated in the EBS, there is a reduced focus on transformative approaches to budget setting and the framing of economic policy. In 2014 however, the nuances have returned in a budget that will take the Scottish Government from the independence referendum into a pre-election year, with a commitment to:

“equality and social justice and reflects our understanding that equality is integral to our economic recovery, our social wellbeing and our programme of reform”
(Scottish Government, 2014, p.3).

At the time of writing the EBS for the 2016-17 budget is yet to be published. The proxy for 2015 is Scotland’s Economic Strategy, produced in March 2015 that sets out the course for policy action and resource allocation to stimulate inclusive growth and tackle inequalities as a dual-track approach (Scottish Government, 2015).

Evidence of favourable conditions for gender budgeting in Scotland
The successive Equality Budget Statements contain significant evidence of developing and changing discourses in relation to gender equality as a question of social justice and an economic imperative. Despite a tendency still to instrumentalise women’s labour market participation as a means to augment economic growth rather than regarding women’s equality as an intrinsic right, there have been important shifts in the framing of gender equality as central to the core business of government: managing resources for economic and collective wellbeing.

Previous assessments of the presence of favourable conditions for gender budgeting in Scotland (O’Hagan, 2015a) concluded that a number of essential conditions had been in place in 2009, as marked √ in Table 2. Areas for further development were marked as +/- in Table 2.

A brief assessment of the state of play in 2015 sees a slightly altered assessment. The negative changes in the strength of women’s policy agencies and central government approach to governance can be accounted for by several factors. The dismantling of the Equal Opportunities Commission in 2007 and its replacement with the Equality and Human Rights Commission has arguably diluted the focus on sex discrimination and inequality by absorbing these concerns within a wider equalities agency. However, notwithstanding the institutional changes, there has been a greater engagement by the EHRC in Scotland in the development of equality analysis in the budget through their participation in EBAG.

SWBG has consistently challenged the Scottish Government on its centralizing approach to governance, specifically through the imposition of a freeze on local authority Council Tax rates and the failure to include direction to promote equality in the management arrangements between central and local government through the Single Outcome Agreement. SWBG has opposed the Council Tax freeze on the basis of its undemocratic nature and the impact of reduced council revenue on women as providers and users of public services (see for example, SWBG, 2010, 2012, 2013).
Table 2 Shifting Conditions for gender budgeting in Scotland

<table>
<thead>
<tr>
<th>Favourable Conditions in Scotland</th>
<th>2009</th>
<th>2015</th>
</tr>
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<tbody>
<tr>
<td>Pro-equality climate</td>
<td>√</td>
<td>√</td>
</tr>
<tr>
<td>Responsiveness/receptiveness to external influences</td>
<td>+/-</td>
<td>+/-</td>
</tr>
<tr>
<td>Political change/opportunities</td>
<td>√</td>
<td></td>
</tr>
<tr>
<td>Women’s Policy Agency</td>
<td>√</td>
<td>+/-</td>
</tr>
<tr>
<td>Positive approach to governance</td>
<td>√</td>
<td>+/-</td>
</tr>
<tr>
<td>Engaged women’s organisations</td>
<td>√</td>
<td>√</td>
</tr>
<tr>
<td>Understanding of budgetary processes</td>
<td>√</td>
<td>√</td>
</tr>
<tr>
<td>Engaged actors</td>
<td>√</td>
<td>√</td>
</tr>
<tr>
<td>Political will and leadership</td>
<td>+/-</td>
<td>√</td>
</tr>
<tr>
<td>Clear conceptual framework</td>
<td>+/-</td>
<td>√</td>
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<tr>
<td>Positive institutional arrangements</td>
<td>√</td>
<td>√</td>
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<tr>
<td>Strategy for continuity</td>
<td>+/-</td>
<td>√</td>
</tr>
<tr>
<td>Gender-aware budget</td>
<td>+/-</td>
<td>+/-</td>
</tr>
<tr>
<td>• Gender mainstreaming in policy analysis</td>
<td>+/-</td>
<td>+/-</td>
</tr>
<tr>
<td>• Gender analysis in government processes</td>
<td>+/-</td>
<td>√-</td>
</tr>
<tr>
<td>• Gender aware budget documentation</td>
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As Table 2 sets out, there is still not a gender-aware budget in Scotland, but there has been an enduring commitment to ‘embed equality in the budget’ process as re-iterated through successive EBS. While there have been significant improvements in the availability and use data within Scottish Government policy making, and a strongly articulated commitment to gender equality, the discursive emphasis is not yet matched by qualitative shifts in the policy content (O’Hagan and Gillespie, 2016). The discourse, it appears, continues to run ahead of substantive policy change.

Conclusion

Adoption and implementation of gender budgeting in Scotland has been a distinguishing feature of political change over the course of devolution in the last fifteen years. Through the sustained engagement of SWBG with successive Scottish governments and the Scottish Parliament, SWBG and other stakeholders have maintained momentum and focus on progressing a transformative approach to decision making and resource allocation in Scotland. Critical actors inside and outside government have been drawn into and engaged in the adoption and progress to implementation of gender analysis in the Scottish Budget.

Although a fully gender-aware budget remains elusive, these important developments in political engagement are clearly reflected in changing government discourses. These have been repeatedly articulated in key government documents including the Equality Budget Statements which has to be recognised is the only one of its kind in the UK. Its value lies not only in the analytical content that shows endeavor on the part of the policy officials, but it has important symbolic value in articulating the commitment of government and is therefore a means by which government can continue to be held to account for the advancement (or not) of gender equality in Scotland.

This working paper has highlighted some of the key institutional and discursive developments in the adoption and implementation of gender budgeting. In doing so, the discussion here highlights the enduring tensions in operationalising gender equality within an equalities mainstreaming approach, and the potential tensions arising, for government and for feminist activists, of retaining a feminist economics frame in formulating policy and resource in the economic strategy.
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Scottish Executive
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6. Underemployment in Scotland: A Gender Analysis (June 2014)

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