

**Gender Impact Analysis and the Scottish Budget
Sport and Health Pilots**

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Report prepared for the Equality Unit

Rona Fitzgerald

with

Dr Ailsa McKay and Kay Simpson

The views expressed in this report are those of the researchers and do not necessarily represent those of the Department or Scottish Ministers.

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Executive Summary

The Scottish Executive has outlined its plan for achieving equality by adopting a mainstreaming approach which aims to embed equality considerations into the mainstream policy process. This involves building in equality considerations to all aspects of policy and legislative processes from inception to implementation. The Equality Strategy¹, published in November 2000, sets out a number of actions that underpin the commitment to mainstreaming and this includes developing mechanisms for equality impact assessment of budgets and spending plans.

The work to develop tools for a gender analysis of the budget has been progressed through pilot work with the Scottish Executive's Health Department and with the Sport Division in the Scottish Executive's Education Department (where Tourism, Culture and Sport is located). Given the nature and scale of health inequalities in Scotland and the importance of health policy within the context of Scottish public policy, this work provides an opportunity to focus on a highly topical social and economic issue and to identify the relevance of gender differences in this area. The pilot projects have been developed in line with an approach which initially sets out to explore and provide evidence of a public policy issue, in this case health inequalities, and to then apply gender impact analysis to the policy and resource allocation process in respect of this issue. This approach has been informed by experience and learning from a range of gender budget initiatives undertaken elsewhere and is considered to be the most effective method of analysis within a Scottish public policy framework for the purpose of building capacity and ensuring sustainability.

The main focus of the pilot work has been to identify, and subsequently analyse, the available evidence relating to gender differences in terms of individual responses and outcomes, associated with initiatives in both the health and sport spending portfolios. A key aspect of the work was to make the relevant connections that underline the cross-cutting nature of inequality.

¹ Equality Strategy: Working together for equality. Scottish Executive, November 2000.

The programmes selected are the smoking prevention/cessation programme and the active schools programme reflecting the decision to focus on health inequalities amongst young people in Scotland. This focus was considered appropriate given the current evidence base and in order to make the work feasible in the time period assigned to the pilots.

The work was structured in a way so that it draws out lessons in respect of making the crucial link between the policy and resource allocation processes and provides a worked example of how to approach gender budget analysis within the Scottish Executive. The methodology involved:

- A literature review identifying evidence of gender differences in the policy area.
- Mapping both the policy formulation and resource allocation processes with respect to these two initiatives through interviews with key actors within the Executive and in public bodies involved in the delivery of the initiatives.
- The elaboration of guidance for officials drawing on lessons from the pilot work and international best practice.
- The production of a report on the progress of the pilots that encapsulates the literature reviews, analysis of the results and some recommendations for future work on gender budget analysis.
- A brief outline of the pilot work for inclusion in the draft budget to be presented in September 2005.
- An Action Plan for the next phase of the work within the Scottish Executive

The initiative is being led by the Equality Unit and the Finance Group of the Scottish Executive. Kay Simpson was seconded from the Scottish Women's Budget Group (SWBG) to the Equality Unit for six months to map the policy and resource allocation processes and to focus on the health pilot. A team at Glasgow Caledonian University undertook the literature review on sport and also evaluated the active schools programmes. Dr Ailsa McKay, Economist and Senior Lecturer at Glasgow Caledonian University and Rona Fitzgerald, Equality and Policy Specialist acted as technical advisors to the project.

The objective of the pilot study is to identify the principal mechanisms involved in meeting the commitment to gender budget analysis, outlined in the Equality Strategy 2000, and to inform future work on gender budget analysis and equality proofing the Scottish budget. Therefore, a key requirement is to make the link between policy objectives, priorities for intervention and the resource allocation process.

In working towards assessing the equality impact of budgets and spending plans, the Executive has decided initially to focus on gender, as it is in this area that there have been most developments in other countries from which lessons can be learned. In addition, data is more readily available for gender than other equality areas. Gender analysis can also be used as a lens to reveal factors that contribute to inequalities for groups across the wider equality spectrum. Thus the experience of and outputs from the pilot study will inform future work in promoting a more equality focussed approach to the resource allocation process.

Report

This report provides a brief and very much condensed overview of the project outlining the context for the work, the rationale for gender budget analysis, a brief overview of findings and lessons and, the recommendations for future work. This report also presents provides an outline of the guidance which has been developed as a result of this pilot project.

EQUALITY IMPACT ASSESSMENT OF BUDGETS AND SPENDING PLANS IN SCOTLAND.

Introduction and Background

Following on from the commitment in the Equality Strategy, the Equality Proofing the Budget Advisory Group (EPBAG). was established to advise the Executive in developing a more equality sensitive approach to the practices and processes associated with the national budget. EPBAG, was subsequently renamed the Equality Proofing the Budget **and Policy** Advisory Group (EPBPAG) to reflect the need to incorporate policy analysis. The membership of EPBPAG includes representatives from the three equality commissions – the Equal Opportunities Commission (EOC), the Commission for Racial Equality (CRE), and the Disability Rights Commission (DRC) and the Equality Network as well as representatives from the Scottish Women’s Budget Group and the advisor to the Finance Committee of the Scottish Parliament. The Scottish Executive’s Equality Unit and Finance Group are key members of EPBPAG. In 2002 the advisory group agreed that undertaking pilot studies would be useful way to identify a working method for assessing the equality impact of budgets and spending plans. In the 2003-04 budget document, the introduction made reference to the ongoing work of EPBPAG and in 2004 an Equality Statement was produced in respect of the budget. This was to recognise the developmental nature of the work and to report on progress.

In working towards assessing the equality impact of budgets and spending plans, the Executive has decided initially to focus on gender, as it is in this area that there have been most developments in other countries from which lessons can be learned. In addition, data is more readily available for gender than other equality areas. Gender analysis can also be used as a lens to reveal factors that contribute to inequalities for groups across the wider equality spectrum. Furthermore, existing evidence indicates continued and persistent gender based inequalities across a range of public policy areas within Scotland. Given the Scottish Executive’s explicit commitment to

equality and the forthcoming gender equality duty (GED), the focus on gender is both useful and timely.

Gender Budget Analysis

The term gender budget analysis refers to a process of analysing the budget of the government in order to establish the budget's differential impact on women and men. The process is sometimes called "gender budgeting" or "gender sensitive budgeting". The objective is to trace the relationship between policy objectives and priorities and the resource allocation process.

Gender budget analysis is **not** about providing a separate budget for women and men, but, about ensuring that spending meets the needs of both women and men. According to Professor Diane Elson:

a gender budget initiative does not aim to produce a separate budget for women, or to increase the amount of money spent on women-specific programmes. Instead it aims to analyse any form of public expenditure, or method of raising public money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys. The starting point is that the implications and impact are likely to differ because of the different social and economic positioning of males and females².

The actual budget is often considered as distinct from the policy process in that it is presented as a financial statement indicating where and how monies across the whole range of government activities are spent. Adopting a gender sensitive approach in drawing up the budget would involve assessing all spending allocations with specific reference to policy outcomes. The process of 'following the money' through to funded programmes or policies shifts the focus from the financial commitment aspect to the actual 'implementation or

² Elson, Diane (2000) *Gender Budget Initiatives as an aid to Gender Mainstreaming, paper delivered to the Ministerial Conference on Gender Mainstreaming, Competitiveness and Growth, OECD, Paris 23-24 November 2000.*

the practice of national policy statements'.³ Gender sensitive budgeting therefore serves to make explicit the link between policy and spending allocations across all government activity.

Arguing for gender sensitive budgeting practices is often presented with sole reference to advancing the agenda of gender equality. Although equality outcomes are justifiable and desirable in their own right, the case for gender sensitive budgeting is strengthened by appealing to considerations of *efficiency gains*. Policy, and the resulting spending allocation, which fails to take account of any gender specific impact will be poorly targeted and thus inefficient in achieving the desired policy objective. For instance, policy aimed at improving labour market participation, which fails to account for the very different sets of socially and economically determined constraints faced by men and women, will have differential gender impacts.

Mainstreaming and Gender Budget Analysis

Gender budget analysis represents an aid to gender mainstreaming rather than the mechanism for achieving it. The mainstreaming approach recognises the fact that men and women often have different situations and needs and that gender is a crucial factor in structuring opportunities and access to both the labour market and services. From a gender mainstreaming perspective, gender sensitive budgets prove to be a crucial mechanism for promoting gender equality across the whole range of government activities. As the process of drawing up the budget involves all government departments, a commitment to gender sensitive budgets ensures that capacity building takes place internally, raising awareness regarding the actual nature of gender inequalities throughout the structures, institutions and practices of government.

Finally, given the pivotal role played by ministries or departments of finance in shaping government policy, gender sensitive budgets are a mechanism for ensuring that gender considerations are integrated into economic policy

³ Sharpe, R. and Broomhill, R. (2002) Budgeting for Equality Feminist Economics, Vol 8, no1,

making at a crucial level. The practice of producing a gender sensitive budget will improve the allocation of resources between men and women; will aid in tracing, and making transparent, the relationship between policy objectives and spending and will provide a framework for more participatory policy making. More crucially it serves to support gender mainstreaming in economic policy making.

This pilot work, in respect of two spending programmes, provided an opportunity to apply a mainstreaming approach to policy design and implementation work across a number of departments and divisions. It has highlighted the cross cutting nature of health inequalities and underlines the importance of looking at resource allocation and implementation strategies for the achievements of targets and objectives.

The Gender Equality Duty (GED)

The Equality Act of 2006 legislated for a 'Gender Equality Duty (GED)' that places a statutory duty on all public authorities to promote equality of opportunity between men and women. The duty requires public authorities as service providers and public sector employers to design policies, employment and service provision with the different needs of women and men in mind. The duty is a powerful driver for addressing gendered inequalities, redressing the balance for women in respect of structural inequalities, identifying issues for men and, crucially, a key driver to promote gender equality.

The method identified in the pilots will contribute to promoting effective policy-making and service delivery by ensuring that the impact of gender in determining policy outcomes is considered and accounted for in a transparent manner. In addition, by ensuring that policy objectives are supported by the appropriate level of resources and that funding is effectively targeted. This will assist with meeting the requirements that the GED will place upon officials. Building on this experience, the Scottish Executive is in a strong position to meet these demands.

Adopting Gender Budget Analysis: A Staged Approach

In 2002, the Equality Unit commissioned a report on understanding the Scottish budgetary process with a view to identifying the most strategic points for intervention. This report can be viewed as a background to the current pilot work (see McKay & Fitzgerald, 2002).

One of the key findings of the report highlighted the significance of the Spending Review in the overall budgetary process . The Spending Review sets the strategic framework and priorities for the budget and decides on the resource allocation for three years. The Draft Budget is published annually and sets out draft spending plans for the following year, but there is generally little change in budget numbers between spending reviews. The distinction between the Spending Review and the annual budget statement is thus a crucial one in terms of identifying the most appropriate focus for intervention in developing a gender budget analysis. This is reflected in the findings and recommendations from this pilot study

In adjudicating on lessons from the initial report and the current pilot study, it is clear that the approach to this work needs to be undertaken in stages:

I. Making the Case:

This first stage involves awareness raising activities and background research into the budget process. The focus is on identifying the best points for integrating gender budget analysis into policy and resource allocations processes. In addition, mobilising support for change is crucial at this and all stages as the process is incremental and requires sustained intervention.

In a Scottish context considerable attention has been paid to this stage in the past three years. This has involved the production of the initial report (referred to above), the work of EPBPAG, seminars for staff within the Executive and key stakeholders, consultation responses and

evidence to parliamentary committees and briefing for committees and other interested bodies.

II. Building Capacity through Pilot Work:

This second stage involves moving beyond theory into practice, paying particular attention to the country context. Clearly such work benefits from lessons learned in developing gender budget initiatives elsewhere. Drawing from the relevant literature and building upon the work undertaken in Stage One this pilot study initiated the following:

- literature reviews;
- research to map the policy and resource allocation processes within the Scottish Executive;
- analysis of a programme to identify lessons in respect of inputs and process changes that enable more effective delivery.

A key outcome of this stage is a report on the process, highlighting lessons and learning and outlining recommendations for further progress.

III. Going Public

This stage involves dissemination of pilot work and promoting a favourable framework for public debate and consultation both with regard to methods of analysis and outputs. In the Scottish case progress of the pilot study has been documented within the formal budget documents. The report from the pilot work will be disseminated and will inform an Action Plan for the further work of the Executive and EPBPAG. In addition, guidance for relevant Scottish Executive officials has been developed. Further to appropriate consultation this guidance could form the basis for training and further pilots.

IV. Doing Gender Budget Analysis

The fourth and final stage is actually carrying out gender budget analysis utilising some of the tools already identified in the existing literature⁴. This pilot study has identified the availability of relevant data in a key policy area that could form the basis of a sex disaggregated beneficiary assessment. A framework for conducting such an analysis is contained within Appendix II. A key learning point from this work within the Scottish Executive is that before moving to this fourth stage, it is essential that all of the aforementioned analysis and data collection is in place.

Findings and Lessons

The findings and lessons identified in this section relate to policy and process issues within the working practices of officials in the Scottish Executive. It should be noted however, that the implementation of Scottish Executive policy is not implemented by the Executive itself. The delivery of services which are based on Executive policy direction is the responsibility of those organisations functioning outwith the organisation. The Executive is able to outline an expectation, but it does *not* deliver the services described here, i.e. bodies often have a great deal of autonomy as to how to deliver services within their own local context. There is, as such, some limitation to the influence that the Executive can consistently have.⁵

Policy

There are gender differences in participation in the selected pilot programmes. The literature reviews attached to this report highlight these in more detail. For example, since 2000, the number of 15 year old boys who smoke has remained significantly lower than that of girls (15% and 24% respectively). The literature review also highlighted a different rationale for

⁴ Commonwealth Secretariat (1999) Gender Budget Initiative: A Commonwealth Initiative to Integrate Gender into National Budgetary Processes. London, Commonwealth Secretariat

⁵ The largest amount of funding for sport in Scotland goes to Local Authorities. There is a statutory provision on LAs to provide adequate sports facilities for residents in their areas, as such, they have a great deal of autonomy over how they spend the money.

boys and girls with respect to patterns of behaviour related to smoking, with different factors contributing to taking up smoking and encouraging cessation. From the evidence assessed, young boys respond positively to initiatives around participation in sport and attach a greater value to developing and sustaining a fit physique. For girls, the story is more complex and would require more analysis. Thus, it was difficult to get a sense of what would contribute to young girls giving up smoking. This highlights the potential ineffectiveness for policy initiatives targeted at a population which takes no account of gendered differences. It is the case however, that smoking cessation work takes account of social differences, i.e. it does incorporate an understanding of the complexity of the social make-up of Scotland's people, but the research did not find that this approach was *systematically gendered*, though it is the case that some work on gender has been taken forward.

- ❖ For example, as a result of Scottish Executive policy, the gender gap in smoking in young people has been taken forward by Health Scotland who have targeted adolescent girls in their advertising campaigns. Part of the sponsorship team's role does involve looking at whether Health Scotland have considered the Scottish Executive's commitment to cross-cutting themes which include equality. However, with regard to the *outcomes* of specific policy initiatives such as smoking prevention and cessation for adolescent boys and girls, this is the responsibility of Health Scotland, health boards and education authorities.
- ❖ Initial analysis of the data identified in the pilot on sport underlines a marked difference in participation rates among girls and boys. According to Scotland's Physical Activity Task Force, 40% of girls take less than the recommended sixty minutes of moderate physical activity per day compared with 27% of boys.
- ❖ These different patterns of response were *not* factored in when identifying the targets for the programmes. These targets are also often developed through partnership work with a range of different bodies. Differential responses underline the fact that this would have been useful and that gender-sensitive targets are critical for success. While gender considerations are part of the equality agenda within the Executive, the imperative around '*closing the opportunity gap*' informs policy and target

setting in a more immediate manner. The result is that the differential impact of programmes on men and women can be hidden and while a programme may appear successful, it may not be effective in promoting gender equality and may not have a sustainable impact.⁶

- ❖ There is no central *requirement* for the collection and analysis of sex-disaggregated data, although the Executive's Equality Strategy does outline the importance of making sure that information on different equality groups (disaggregated data) is available to inform and support the process of mainstreaming and developing work on equality. Much of the data collected by the Scottish Executive is able to be disaggregated by sex but this is not consistent across different policy areas. Readily accessible data and the analysis of this data from a gender perspective is crucial for building gender issues into policy formulation, target setting, indicators and monitoring and evaluation.
- ❖ Continuing to differentiate between the equality imperative and '*closing the opportunity gap*' is important for addressing gender issues in an effective manner. As this pilot work underlines, the starting points need to be information about gendered patterns of response and this needs to inform the whole process from target setting, monitoring collection and programme delivery.

Process

- ❖ Within the Executive, policy and resource allocation are currently two differentiated processes. In order to address this issue it is necessary to find points of connection, for example, all training materials and training courses could make the connections and be delivered on a joint basis to policy and finance staff. Spending Review guidance and technical notes could be adapted to make the links, bi-lateral meetings that form part of the Spending Review cycle should explicitly consider the connections between policy objectives and resource allocation. A diagrammatic outline

⁶ An example here would be the modern apprenticeship system where targets to increase participation of women and men did not explicitly tackle occupational segregation and resulted in traditional patterns of uptake that reinforce segregation and contribute to the pay gap for women. (for further details see Thomson et al, 2005)

of the spending reviews and policy cycles are included with this report. Presenting the relevant information in such a format is considered a valuable exercise for the purpose of promoting transparency throughout both processes. In addition, as part of the ongoing work, these could be amended to highlight the most appropriate stages for formalising the aforementioned links.

- ❖ The Executive's own description of their processes separate policy and resource allocation. Numerous reforms in recent years have contributed to significant variations in practice and a degree of complexity/confusion exists with specific reference to the link between the two processes. This may be resolved as systems become more established. However, from the point of view of linking policy objectives with resource allocation, there is no formal mechanism for coordination which, given the points raised above, needs to be addressed. Furthermore, the current Spending Review process does not operate in a way that systematically builds in gender/equality considerations throughout all stages. Given the significance of the Spending Review in the resource allocation process, it is crucial that this issue be addressed as a priority.
- ❖ Public Bodies, such as Sport Scotland and the NHS Boards, report to sponsor divisions within the Scottish Executive through their corporate plan. As currently constructed this does *not* entail reporting on gender/quality issues. With the advent of the gender duty and indeed, the Commission for Equality and Human Rights, a review of this practice to ascertain the best method of meeting reporting requirements should be undertaken as part of the on going work on mainstreaming equality within the Executive.

Recommendations

- ❖ In order to make the learning from the pilot work relevant to the work of Scottish Executive officials a number of recommendations have been formulated. Although arising directly from the pilot work, these recommendations are considered to be key in progressing with an overall mainstreaming agenda. The recommendations and resulting action required thus represents a continuum with respect to work in this area as

opposed to additional or new requirements. However, the introduction of the public sector duty on gender equality in April 2007, suggests that positive steps in this area are more urgently required.

- ❖ The guidance from this project could be utilised as part of Executive wide training materials. The guidance should be monitored and adapted in response to the needs of different departments and integrated within core guidance in respect of policy-making and resource allocation.
- ❖ The Scottish Executive must ensure that sex disaggregated data is available across all its policy areas. It should be standard practice for Analytical Services Divisions and the Office of Chief Statistician to provide this information.
- ❖ Evidence from the brief literature reviews undertaken for this pilot work underlines the imperative for all commissioned research to mainstream equality considerations in research design, methodology and reporting. Race is currently covered in a duty and both disability and gender will be covered by new duties, however, it is also an opportunity to build in considerations around age, sexual orientation religion and or belief and ensure that equality data is integral to the research design, methodology and reporting.
- ❖ Policy teams and spending/resource allocation teams need to use their current coordination mechanisms, for example, at a formal level, meetings around the Spending Review process. There are other informal meetings that may need to be formalised to make connections and ensure effective input and monitoring.
- ❖ The budget documents should continue to reflect progress in terms of the development of gender budget analysis. This has been initiated in the Draft Budget published September 2005 and provides useful information for stakeholders and parliamentary committees. As outlined above, it is important to differentiate this gender equality work from the work to close the opportunity gap. While they are complimentary, the issues that are addressed are different and a focus on poverty/social inclusion will not address critical structural issues in respect of gender equality, for example, equal pay, access to promotion, occupational segregation and flexibility within the workforce.

- ❖ It is important for the sustainability of this work to maintain the Partnership between the Finance Group and the Equality Unit. It provides a model for work with other departments in developing gender budget analysis within the Scottish Executive.
- ❖ Reporting: sponsor divisions need to review their reporting frameworks and require bodies to report in systematic manner across the equalities strands.
- ❖ Additional pilot work could be undertaken to identify further lessons and experience. This could also generate more capacity within the Executive and identify other needs.
- ❖ An Action Plan for this work needs to be agreed within the Executive with clear milestones for achievement. Reporting on this in the budget documents, to EPBPAG and throughout the Spending Review cycle will sustain the impetus around this work.
- ❖ The learning from this project can be utilised in respect of embedding the mainstreaming approach within portfolio departments of the Executive.

Guidance

The guidance is tailored to provide a framework for additional work on gender budget analysis and as a guide to building in gender equality issues to the budget documents and Spending Review processes. A key issue is making the connection between the policy cycle and the budget cycle. In identifying the locus of responsibility for change in practice, the level of branch head is considered important as they have the overview in terms of staff allocations and internal processes. The guidance draws out specific experience from the pilot project on gender budget analysis in the area of sport.

Step	Activity	Task	Responsibility
1	Establish main issue in relevant spending area that is considered a priority.	Examine priorities listed under cross cutting themes in last budget and identify an overall issue e.g. young peoples health, unemployment in areas of multiple deprivation?	Heads of Branch and designated policy staff
2	Establish whether or not sex-disaggregated data is available with respect to the issue identified	a)Collect data b) If data not available raise issue with relevant Minister, Analytical Services Division and with Branch Head	a) Analytical Services Division (ASD)/ relevant departmental staff b)Branch Head, relevant departmental staff
3	Identify the causes and nature of gender based inequalities illustrated by data collected in step 2	a)Establish an evidence base via own research papers/reports or draw upon external work. b) Identify any targets specified in this spending area that will impact on this issue. Are they gender sensitive? Once you establish evidence base you may need to adjust the targets,	a) Analytical Services Division or externally commissioned research b) Branch Heads/ Departmental officials
4	For Spending Review assessment or policy review mid-cycle, identify the main policy initiatives targeted at resolving this issue/inequality	Outline the design, implementation and evaluation mechanisms for the identified initiatives	Branch Heads /Departmental officials
5	Identify the spend allocated to these initiatives (inputs)	Gather information for relevant finance documents.	Finance teams in Portfolio Departments and Central Finance

6	Collate all information relevant to issue/policy initiatives and identify if enough to do a beneficiary assessment * see Appendix 1	a) Conduct gender disaggregated beneficiary assessment. * Details outlined in Appendix 1 b) If not enough info available explore why and take steps to ensure info in place for future	a) Departmental policy teams, with ASD, Central Finance and Departmental Finance teams b) Central Finance, ASD, Branch Heads
7	Analyse results of beneficiary assessment	Publish report to take to EPBPAG and provide a summary to appear in the budget documents. If gender differences are deemed not acceptable or explicable undertake a gender analysis of the policy intervention	ASD/Central Finance Equality Unit to report on via Annual Equality Report
8	Engage with Finance Officials/Budget Officers. This can be a core part of training for staff.	In Spending Review period use bi-lateral meetings to raise the issues. Consideration could be given to establishing interdepartmental group on gender matters led by Finance and the Equality Unit	Central Finance, Portfolio Departments and Equality Unit
9	Identify any possible resource reallocations that could take place to address identified inequality	Examine proposed budgetary allocations and assess with reference to possible gender impact	Divisional Heads, Branch Heads
10	Document the process	Prepare a report of the ten steps with specific reference to the issue identified in step 1 and disseminate widely Set up seminar/training event.	Finance/Policy Officers Equality Unit Report on the process in the budget documents, SR and Equality Report

Annex 1

Gender - Disaggregated Public Expenditure Incidence Analysis - this is a process of estimating the distribution of actual expenditure among males and females. The process requires data on expenditure, unit costs, usage and target population.

The beneficiary assessment should begin with identifying the unit costs of a service or programme and the actual numbers of male and female beneficiaries. Then multiply the unit cost by the number of male beneficiaries to give the value (£) of expenditure going to men. Multiply the unit cost by the number of female beneficiaries to give the value (£) of expenditure going to women. These values may also be expressed as male and female shares (%) of total expenditure on the programme.

In terms of analysing the programme with respect to gender equality the resulting figures become more meaningful if adjusted for the sex composition of the target population. This involves dividing the value of the expenditure going to male beneficiaries by the number of men in the target population and the value of expenditure going to female beneficiaries by the number of women in the target population.

Thus to conduct a meaningful sex disaggregated incidence of expenditure in the target population the following data is required:

- a) Average expenditure per beneficiary (unit costs).⁷
- b) The composition of the beneficiary group, disaggregated by sex.
- c) The composition of the target group, disaggregated by sex

⁷ Note this assumes unit costs are the same for men and women. This may not be the case in some programmes.

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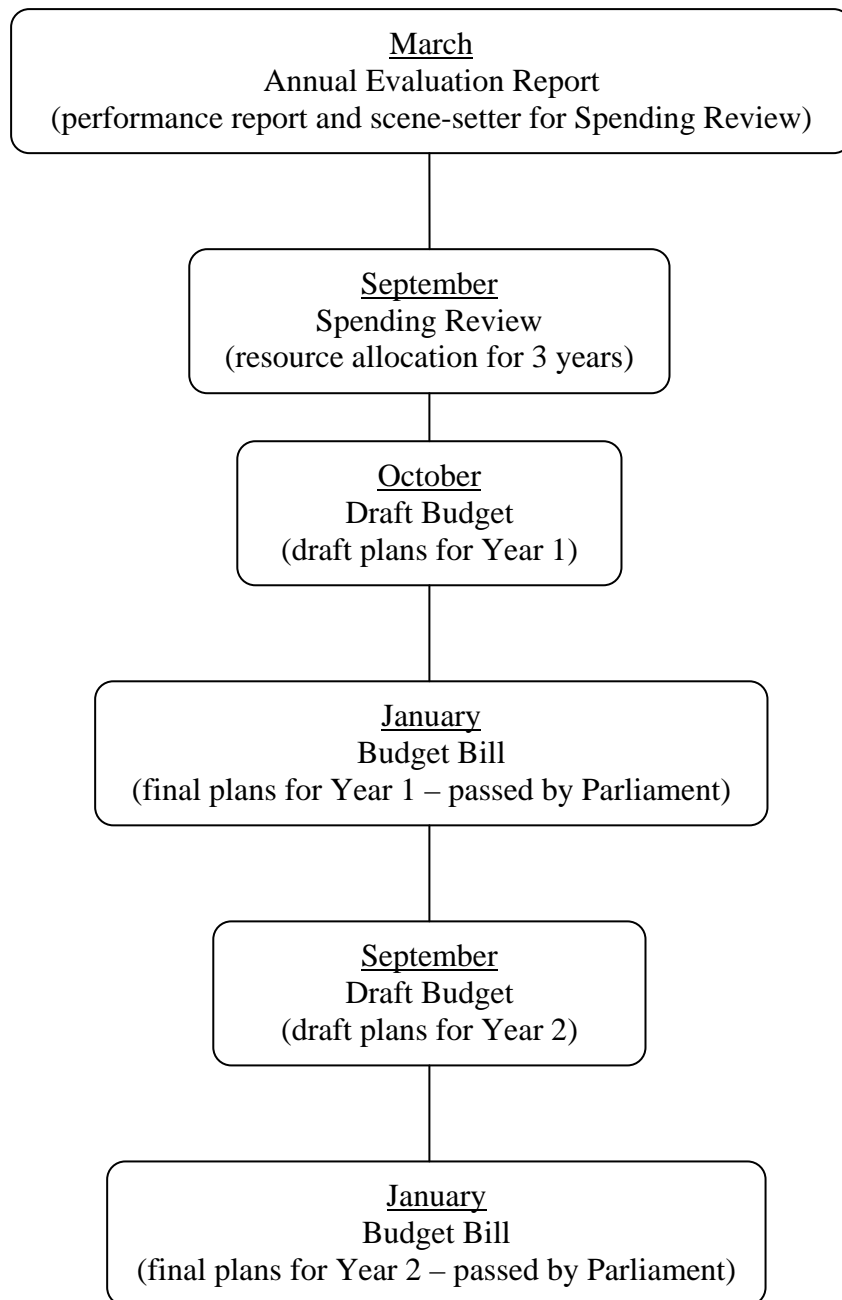
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BUDGET PROCESS – TWO YEAR CYCLE



POLICY CYCLE

