

Improving People's Wellbeing

6 key questions to ask when making budget decisions



Scottish Government
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This booklet is targeted toward **policy makers**.

It challenges policy makers to systematically think through 6 key questions to identify ways in which budget decisions could be improved to advance human rights and address inequalities.

Budget decisions include both those made about the **money we spend** and decisions about how **revenue is raised**.



Why is tackling inequality important?

In 2018 the revised **National Performance Framework** (NPF) was published. The overarching purpose of the NPF is to: 'focus on creating a more successful country with opportunities for **all** of Scotland to flourish through increased wellbeing, and sustainable and **inclusive** economic growth'.

Tackling inequality in outcomes is central to the purpose, outcomes and values in the NPF. It is also a **legal requirement** and it is of **economic and social importance***. Scotland's Economic Strategy prioritises creating a fairer society as essential to the sustained, long-term prosperity of the Scottish economy. It draws on international evidence that promoting competitiveness and addressing inequality are mutually reinforcing.



Greater equality of opportunity will make a real difference to the lives of those who suffer disadvantage; but it will do so much more than that. It will boost our economy and enhance the quality of life of all of us. It will help to create not just a fairer nation, but one that is wealthier, healthier and happier."

First Minister
Priorities for Government speech, May 2016



* The Equality Act 2010 and related Public Sector Equality Duty and Scottish Specific Duties as well as the Fairer Scotland Duty together require public authorities to pursue and report on advancing equality and tackling inequality.

Why is it important to think about inequality when making budget decisions?

Policy and budget decisions will impact on different people in different ways. Budgets have the potential to reduce barriers that people face and to promote equality. To fully understand the potential impacts of policy and budget change on the people of Scotland it is not enough to consider the 'average person' or the 'average place'. Rather, it is critical to understand the starting position for different individuals or places, the barriers they might face and how these barriers relate to services and public budget decisions. This approach is central to the purpose and outcomes of the NPF and to the 'leave no one behind' agenda of the UN's international Sustainable Development Goals (to which the NPF is aligned).

The following pages set out 6 key questions to ask when making revenue raising and spending decisions. Answering these questions will help articulate and evidence budget impacts in terms of equality (equality budgeting and gender budgeting); child poverty and socio-economic disadvantage (Fairer Scotland Duty assessments) and human rights (human rights budgeting). These and other useful terms are explained more fully in the glossary (Annex A).



We tackle poverty by sharing opportunities, wealth and power more equally

The 6 questions need to be asked not only when setting overall budgets or making revenue raising decisions, but also when making any decisions to maintain, reform or introduce new policy. All these decisions will have budget implications. They can impact on the budgets (and outcomes) of individuals, households and businesses as well as the public, private or third sector bodies who design and/or implement the policy.

These budget impacts may be immediate, such as an income tax or social security change or provision of a new service, or they may be longer term caused by setting a new strategic direction, such as a new vision for housing, or expanding the use of electric vehicles. It may also be direct, such as the cost of providing more hours of free childcare or it may be indirect, for example, the additional childcare jobs created by the decision to provide more free childcare. In all cases, setting and allocating resources to policy are not neutral processes but ones which are influenced by, and can influence, deep-rooted societal inequalities.

All budgets, from central government budgets to household budgets, balance sources of funding and expenditure for the period of time that they cover. This booklet and the related tools will help ensure that your budget decisions work to tackle inequality and promote human rights as effectively as possible and that they help you articulate and support the choices you make.



Income poverty is at the root of so many issues that Scotland's people and places face due to the restrictions it places on people's lives; spending decisions in the budget can unlock routes out of poverty and proper budget analysis and evaluation is crucial to ensure this happens."

Jim McCormick
Associate Director for Scotland,
Joseph Rowntree Foundation



6 KEY QUESTIONS

1

What outcome is the policy and associated budget decision aiming to achieve?

2

What do you know about existing inequalities of outcome in relation to the budget area?

3

How will your budget decisions impact upon different people and places?

4

How will your budget decisions contribute to the realisation of human rights?

5

Could the budget be used differently to better address existing inequalities of outcome and advance human rights?

6

How will the impact of the budget decisions be evaluated?



QUESTION 1

What outcome is the policy and associated budget decision aiming to achieve?

Ultimately, good budgeting should be transparent about the outcomes that it is aiming to achieve with the money being spent or raised. You should be able to clearly say 'what difference you expect the spend to make' or 'why it is fair to raise revenue in this way'.

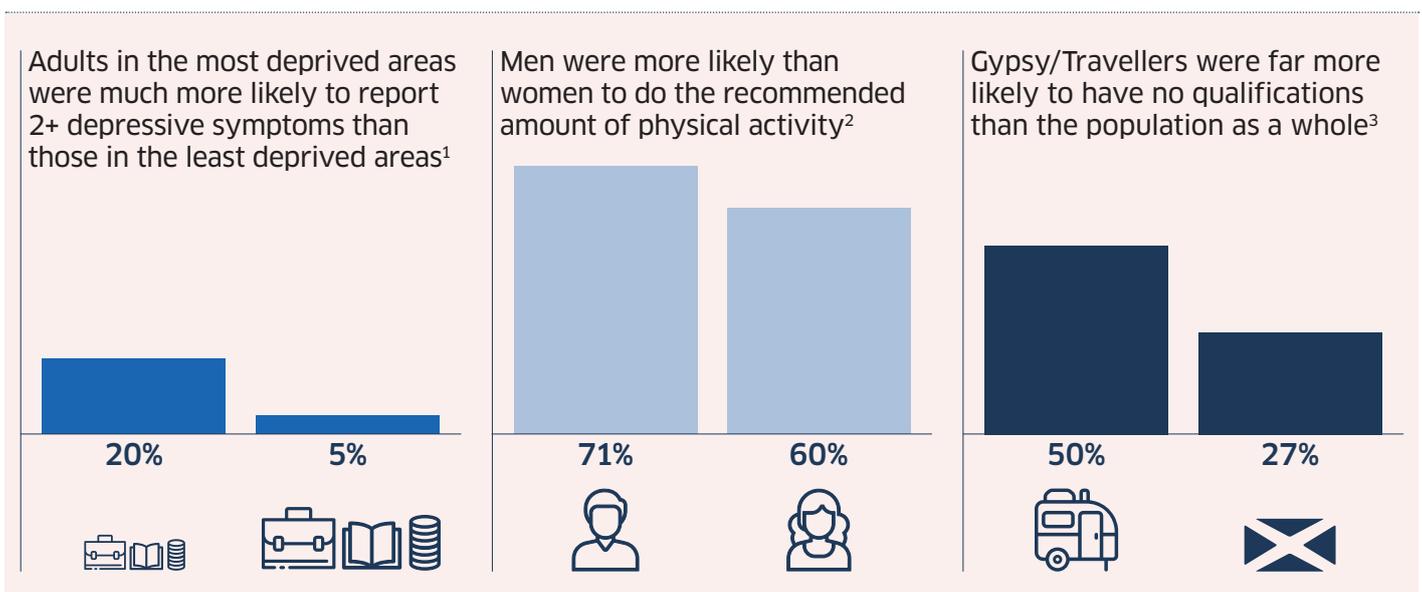
Your outcomes are likely to be detailed and service specific but you should also be able to set out how these outcomes fit in with the NPF.

It is also important to make sure that you have a clear understanding of **how** the things that the money will be spent on will lead to the intended change, and that there is a good evidence base to support this.

QUESTION 2

What do you know about existing inequalities of outcome in relation to the budget area?

Thorough use of **evidence** is essential to making good budget decisions that tackle inequality. Without the evidence about how different people are affected by the area that the budget is addressing (what their current outcomes are), it is impossible to begin to understand the impact that a budget decision might have on inequality. Considering relevant evidence is also a requirement under Scotland's Specific Public Sector Equality Duties. Remember that evidence can take a variety of different forms. It includes not only statistics but also qualitative evidence such as that gathered from interviews, focus groups or consultations.



We need to think about the types of discrimination or disadvantage that people can experience on account of their protected characteristics*, as well as their socio-economic status and where they live. EHRC's report, '[Is Scotland Fairer?](#)' sets out some of the key inequalities of outcome across different areas of life. Scottish Government's [Equality Evidence Finder](#) also provides a range of evidence across policy areas.

EXAMPLE:

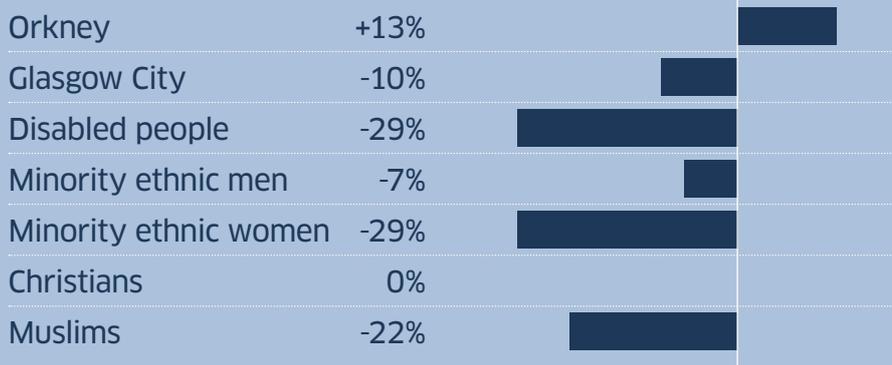
If we only look at the average for Scotland the picture can look good:

- Scotland currently has very high employment rates with **74.1% of people aged 16-64 in employment.**

However, if we look at this for different groups the picture is different:

- The employment rate for **disabled people is 46%.**
- While **67% of minority ethnic men** are in employment this falls to just **45% for minority ethnic women.**
- Around **74% of people who identify as Christian** are in employment compared to **52% of Muslims.**
- While **88% of working-age people in Orkney** are employed this falls to **64% in Glasgow City.**⁴

If a new employment policy and budget is designed without explicit consideration of these existing inequalities of outcome it is unlikely to reduce inequality and could even further entrench differences between groups. Thought needs to be given to the specific barriers different groups or places face and then how to tailor the policy and resulting budget to advance equality.



* The protected characteristics set out in the Equality Act 2010 are: age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation.



Improvements in Scotland's overall wellbeing can't be achieved without a concerted effort to improve the lives of those who are left behind. Using outcomes to track differences between groups in society is a key mechanism for improving decision-making and shifting the dial for those who have a right to better lives."

Jennifer Wallace
Head of Policy, Carnegie UK Trust



QUESTION 3

How will your budget decisions impact upon different people and places?

Once you have a clear understanding of which groups of people or places have better and worse outcomes in the area that your budget is addressing (and why), you can then think about how your new policy and budgets will influence **future outcomes** for these people.

There are plenty of resources available to support detailed equality analysis in policy and resourcing decisions, and some of these are listed at the end of this booklet (see Annex B). Different approaches to equality budgeting will be useful in different contexts. Over time we hope to build up good practice case studies.

The first step is to undertake and publish an Equality Impact Assessment for any single new or revised policy or practice (including their associated budgets) and, on strategic decisions, a Fairer Scotland Duty assessment. These documents should set out the **key challenges and inequalities** that the policy and its associated budget need to address and the resultant decisions made. It should explain the short and long term financial impacts as well as the direct and indirect impacts. Over time it will be important to return to this analysis to show how the implementation of the policy is tackling inequality and, as a result, how budgets are changing.

Attempting to look at a whole organisational budget **and** at all angles of inequality at the same time is complex but necessary. You may find it helpful to build your analysis in stages. For example you could:

1. Focus on one **primary equality characteristic** (and its intersectionalities) at a time, and compare the inequalities that you have identified from the evidence against the projected impacts of your budget. Are the policies and the budget appropriately tailored to tackle these inequalities? Is the revenue raising appropriate and the spend sufficient? If not, what changes will be made?

→ For example, if you are looking at gender, priorities might be to close gaps in employment participation, to improve work-life balance and to prevent violence against women.

2. Identify **one large policy or service** within your organisation or budget area and examine how the proposed budget for this area addresses the inequalities identified due to all the different equality characteristics, places and socio-economic disadvantage. As above, make sure that the approach is appropriately tailored and that the budget is sufficient in size to tackle these inequalities. An example template for this approach is provided in Annex C.

→ For example, if you are looking at employment then your policy and budget might aim particularly to help more minority ethnic women, disabled adults and Muslims into employment.

Building this evidence for your whole budget and for all equality characteristics, including socio-economic disadvantage, will give you a good understanding of how your overall budget is impacting on people and places in Scotland. This will allow you to make informed budget decisions.

EXAMPLE:

Around 30% of Scottish Government revenue comes from income tax.

Income tax will impact directly on individual earners and household finances. It will also directly impact on the total amount of finance available to the Scottish Government to finance spending on public services, directly or through allocations to other public sector bodies. It therefore directly or indirectly impacts on every other central and local policy budget.

When setting income tax it is important to think about what the impact of this will be for people at all different income levels and different levels of socio-economic disadvantage. Part of understanding these different impacts is recognising and understanding that there are a variety of structural factors that affect people's economic status and that these vary by protected characteristic. For example, women persistently earn less than men and households with even one disabled person living there tend to have lower incomes. It is important to think about the people who are eligible to pay tax, but also those who aren't.

The [income tax discussion paper](#) was a good first attempt at setting out impacts of income taxes on those who would be due to pay. Later analysis has started to look more carefully at those who are not currently paying income tax.

QUESTION 4

How will your budget decisions contribute to the realisation of human rights?



We respect, protect and fulfil human rights and live free from discrimination

Human rights **standards** mean ensuring that individuals:

- have their minimum core rights upheld (minimum essential levels of service)
- experience progressive realisation (things get better over time)
- do not experience deliberately regressive measures (things don't get worse when policies change)
- benefit from maximised resource generation and maximum use of available public resources (the most is made of available resources in order to meet rights).

The way that individuals experience services and have their human rights fulfilled is likely to be different depending on their equality characteristics, their income level or where they live. By ensuring that budget decisions benefit those most in need by asking questions 1 to 3 in this booklet and by checking the impact of decisions on the human rights standards above, the social impact of economic policy is enhanced.

Human rights principles should also shape the **process** of budgeting. This means that budgeting is done with the active participation of rights holders (people affected by budget decisions). It also means that how a public body generates, allocates and spends its resources is transparent, accountable and non-discriminatory.



Budgets are a key sign of a government's values. So, if human rights are not in there, what's being said is that they are not a value worth counting."

Aoife Nolan
Professor of International Human Rights Law,
University of Nottingham



EXAMPLE:

Article 11 of the International Covenant on Economic, Social and Cultural Rights recognises that everyone has the right to:

“...an adequate standard of living for himself and his family, including adequate **food**, clothing and housing, and to the continuous improvement of living conditions...”

Guidance on the core content of the right to food states that food should be:

- physically accessible and affordable to all
- nutritious, safe to eat and culturally acceptable
- sustainably produced

Whilst this right will be realised progressively, the government has a minimum **core** to take the necessary action to mitigate and alleviate hunger. Even where resources are limited, the government must still introduce low-cost and targeted programmes to assist those most in need so that its limited resources are used efficiently and effectively. Exploring various aspects of the right to food in Scotland can help to identify where government and public organisations can focus resourced action.

In many ways, the human rights priority of progressive realisation complements the equalities priority of advancing equality. For example, ensuring the availability of good quality social housing should assist in progressively realising the right to housing. Ensuring that a reasonable proportion of these homes are fully accessible to disabled people advances equality.



QUESTION 5

Could the budget be used differently to better address existing inequalities of outcome and advance human rights?

Your examination of how the budget will impact on different people and places, and contribute to human rights, will have highlighted different impacts. The next step is to consider how your budgets could be used differently to achieve better outcomes. Just because a budget has been spent in a particular way in previous years doesn't mean it should be spent in the same way in subsequent years.

Budget analysis will sometimes lead to a change in decision and sometimes it won't. But it should ensure that decisions on the positions finally adopted are clear, accountable and well evidenced. For example, a key stage when completing a Fairer Scotland Duty assessment is to bring together evidence to consider potential improvements to the proposal, plan or decision in order to further reduce inequalities of outcome associated with socio-economic disadvantage. Where the policy does have detrimental or neutral impacts you have the opportunity to mitigate this.

EXAMPLE:

The Child Poverty (Scotland) Act introduced ambitious targets to eradicate child poverty in Scotland. Scottish Government budgets already support, via a range of programmes, the three main drivers of child poverty reduction: increasing incomes from employment, reducing household costs and maximising incomes from social security. One example of how Scottish Government budgets will focus increasingly on these drivers is the commitment to an income supplement for low income families. A systematic approach was developed to assess policy and delivery options for a supplement and in June 2019 a new 'Scottish Child Payment' was announced with early roll-out to younger children who are more likely to be in poverty. This is estimated to cost £180 million by 2023-24 - a considerable investment in meeting the targets.

QUESTION 6

How will the impact of the budget decisions be evaluated?

Once the intended outcomes for a given budget are agreed upon, it is important to decide how progress towards achieving these can be measured and evaluated in the medium and long term. Without this information it is impossible to understand the effectiveness of particular spending decisions and the extent to which they offer value for money, achieve their intended purpose and serve to reduce inequalities.

There are various approaches to using evidence to understand the impact of spend on inequality. For example this might be through the use of **indicators** including the various equality, income and place breakdowns of the indicators, such as those used in the NPF. Or it can be done through more detailed **measurement frameworks** for example those on housing, minimum alcohol pricing or child poverty.

Indicators can be monitored to help understand if the money being spent is having the desired impact – if it is making a difference. In reporting on progress towards outcomes, the **actual spend** for each part of the budget should be stated (alongside how much was originally allocated) and together, indicators can show whether the outcomes have been met.

Alternatively, it might involve commissioning a **formal evaluation** of the policy. It is important to consider approaches to monitoring and evaluation as part of the initial budget decision.

The results of your evaluation will in turn supplement or update your existing evidence base and help you make future policy and budget decisions.



As a Government we need to ensure that we are open and transparent in the way in which we use evidence to understand the impact of our spend; we need to ensure that we are channelling funding into those areas which have the greatest impact on improving societal wellbeing.”

Professor Carol Tannahill
Chief Social Policy Advisor, Scottish Government



OUTCOME



INDICATORS



We are creative and our vibrant and diverse cultures are expressed and enjoyed widely

NATIONAL OUTCOME: CULTURE

National Indicators

- Attendance at cultural events or places of culture
- Participation in a cultural activity
- Growth in cultural economy
- People working in arts and culture

Sustainable Development Goals

- SDG 5: Gender equality
- SDG 10: Reduced inequalities
- SDG 11: Sustainable cities and communities



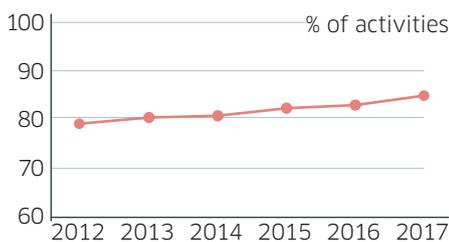
INDICATOR RESULTS

CULTURE

Attendance at cultural events or places of culture

Percentage of adults who have attended or visited a cultural event or place in the last 12 months

Performance Improving

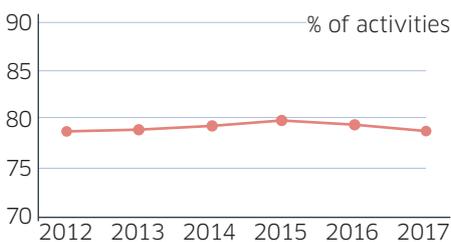


| Year | Figure |
|------|--------|
| 2013 | 80.4 |
| 2014 | 80.3 |
| 2015 | 82.4 |
| 2016 | 83.1 |
| 2017 | 84.5 |

Participation in a cultural activity

Percentage of adults who have participated in a cultural activity in the last 12 months

Performance Maintaining

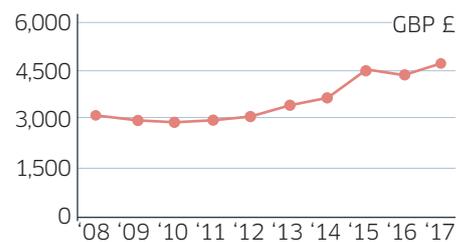


| Year | Figure |
|------|--------|
| 2012 | 78.3 |
| 2013 | 78.6 |
| 2014 | 79.0 |
| 2015 | 78.8 |
| 2016 | 78.1 |
| 2017 | 78.1 |

Growth in the cultural economy

The amount of income generated by business, measured by Approximate Gross Value Added (aGVA), of the Creative Industries Growth Sector (GBP Millions)

Performance Improving



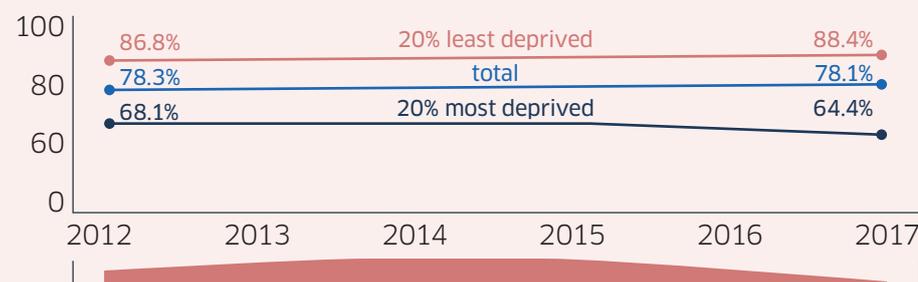
| Year | Figure |
|------|--------|
| 2012 | 2,990 |
| 2013 | 3,604 |
| 2014 | 3,757 |
| 2015 | 4,695 |
| 2016 | 4,419 |
| 2017 | 4,910 |



INDICATOR RESULTS BROKEN DOWN (by area deprivation)

NATIONAL INDICATOR: PARTICIPATION IN A CULTURAL ACTIVITY

The percentage of adults who have participated in a cultural activity in the last 12 months, overall average and by Scottish Index of Multiple Deprivation



→ This chart, for example, shows that while overall participation in a cultural activity remained fairly constant between 2012 and 2017, participation rates in the lowest and highest SIMD quintiles actually diverged over the same period. New policy action could aim to address this inequality.

Source: Scottish Household Survey

Annex A:

Glossary of Key Terms

Budget line: intended expenditure on a specified activity.

Equality budgeting: using evidence and analysis to examine and restructure revenue and spending decisions to improve outcomes for people in Scotland across the protected characteristics, and how they intersect, with the aim of making more effective and targeted use of public finance. In practice this means analysing the implications of any budget decision in terms of individuals with different protected characteristics and how those characteristics, such as sex, race, class, disability and age, intersect with one another.

Equality Impact Assessment (EQIA): the assessment by a public authority of a new or revised policy or practice, to evaluate how well it meets the duties to eliminate unlawful discrimination, advance equality of opportunity and foster good relations.

Fairer Scotland Duty: Part 1 of the Equality Act 2010 set out a new Duty on socio-economic inequalities. It came into force in Scotland from April 2018, and requires public bodies to pay due regard to narrowing the inequalities of outcome, caused by socio-economic disadvantage, when making strategic decisions.

Fairer Scotland Duty assessment: the written assessment that shows how public bodies have actively considered what more they can do to reduce the inequalities of outcome, caused by socio-economic disadvantage, in any strategic decision-making or policy development context. [Interim guidance](#) sets out the process for undertaking a Fairer Scotland Duty assessment. The 6 questions in this booklet are closely aligned with the asks set out in Stage 2 (Evidence) and Stage 3 (Assessment and Improvement) of the Fairer Scotland Duty process.

Gender budgeting: an approach that recognises the gendered dimensions that structure people's lived experiences and are present across all policy domains and so produce different outcomes for women and men, boys and girls. Understanding gendered assumptions and how these structure paid and unpaid work, access to education, and access to and use of services underpins gender analysis of spending and revenue decisions. Gender budgeting uses this evidence and analysis to examine and restructure revenue and spending decisions to eliminate unequal outcomes between women and men.

Human rights: the basic rights and freedoms to which everyone in the world is entitled, without discrimination. Although there are international treaties and covenants around human rights there are currently limited domestic legal duties.

Human rights budgeting: this is about ensuring that individuals:

- have their minimum core rights upheld (minimum essential levels of service)
- experience progressive realisation (things get better over time)
- benefit from maximised resource generation and maximum use of available public resources (the most is made of available resources in order to meet rights)

It also requires active participation of people affected by budget decisions and transparent, accountable reporting of decisions.

International Covenant on Economic, Social and Cultural Rights (ICESCR):

an international agreement which seeks to promote and protect a range of human rights; came into force in 1976.

Intersectionality: the interconnectedness of people's different characteristics, such as ethnicity, sex and socio-economic background, which can create overlapping and interdependent systems of discrimination and disadvantage.

Minimum core obligations: the obligations considered necessary to meet the minimum essential levels of each of the rights under the International Covenant on Economic, Social and Cultural Rights. These obligations are context-dependent and will look different for different states.

National Performance Framework: the framework sets out a purpose and outcomes for Scotland which describe the kind of Scotland we are aiming to create, the values we want to see in Scotland's society, and indicators which measure progress against the national outcomes. Available at: <https://nationalperformance.gov.scot/>

Outcome: the result or consequence (as opposed to an output, which is what is done or produced).

Participatory budgeting: process by which local people can allocate a pre-determined budget for spend in their local area.

Policy: a policy can be an overall objective, a guiding principle or a specific action to be taken with the aim of achieving an objective. It is sometimes seen as what governments (central or local) decide to do, or not to do.

Protected characteristic: the 9 protected characteristics are: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation. It is illegal to discriminate against anyone because of one (or more) of these characteristics.

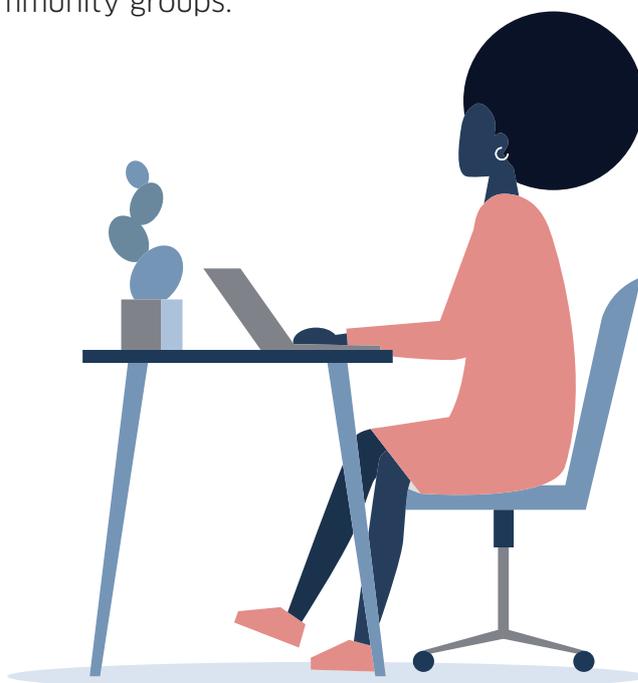
Public bodies: organisations within the public sector, which play an important role in delivering public services and for which either Scottish Government or Scottish Parliament is responsible.

Public Sector Equality Duty: part of the Equality Act 2010, which requires public authorities to have due regard to the need to eliminate unlawful discrimination, advance equality of opportunity and foster good relations between people who share a relevant protected characteristic and those who do not. It came into force in April 2011.

Revenue: monetary income, usually of a state or organisation.

Socio-economic disadvantage: living on a low income compared to others in Scotland, with little or no accumulated wealth, leading to greater material deprivation and restricting the ability to access basic goods and services.

Third sector: organisations or associations which are not part of government and do not make profit. This includes charities, cooperatives, and voluntary and community groups.



Annex B:

Tools and Resources

Equality budgeting (many tools have been developed from a gender perspective but can be adapted for other equality groups):

- Canadian Government's [Gender Results Framework](#)
- [Gender Budgeting: Mainstreaming Gender into the EU Budget and Macroeconomic Policy Framework](#) (European Institute for Gender Equality)
- [Animation on gender budgeting](#) from the Health and Social Care Academy
- [Equality Budgeting](#) resource from the Irish Government
- A [range of resources](#) on the gender budgeting work from the Junta de Andalucía (in Spanish and English)
- A [range of resources](#) on gender and equality budgeting from the Scottish Women's Budget Group
- [Gender Budgeting](#) resources from the OECD
- Work published by the [Wales Centre for Public Policy](#) as part of the Welsh Gender Equality Review
- Guidance from a gender perspective, from the [UK Women's Budget Group](#)
- The Scottish Government's Draft Budget 2019-20 Income Tax Policy: Analytical Note on [Impacts on Income Levels and Equality](#)
- See [Scotland's Economic Strategy](#) for further information on the mutual reinforcement of promoting competitiveness and addressing inequality

Wellbeing budgeting:

- The New Zealand Government's [wellbeing budget](#)
- New Zealand Treasury wellbeing-based [cost-benefit analysis tool](#)

Human rights budgeting:

- [Human rights Budget Work](#) from the Scottish Human Rights Commission
- [Animation on human rights budgeting](#) from the Health and Social Care Academy
- [Frequently Asked Questions on Economic, Social and Cultural Rights](#) (United Nations)

Participatory budgeting:

- [Animation on participatory budgeting](#) from the Health and Social Care Academy

Outcomes budgeting:

- Audit Scotland's [planning for outcomes](#) paper
- SPICe briefing on [outcomes and budget scrutiny](#)
- [Outcome budgeting](#) resource from New South Wales Government, Australia
- Guidance to creating [logic models](#) from Evaluation Support Scotland

Distributional analysis:

- [Reports](#) explaining the purpose and challenges of distributional analysis in Scotland
- Example [distributional analysis](#) from UK Government

Public Sector Equality Duty:

- [Guidance](#) on the Public Sector Equality Duty from the Equality and Human Rights Commission
- Guidance on using [evidence](#) from the Equality and Human Rights Commission

Monitoring and evaluation:

- [The 5 Step Approach to Evaluation](#) from Scottish Government (also covers using logic models to show how activities are expected to lead to change)
- Scottish Government's [Wellbeing report](#)
- Scottish Government's [Wellbeing report on national outcomes for disabled people](#)
- Example measurement framework: [Scotland's Child Poverty Measurement Framework](#)
- Irish Government Economic and Evaluation Service's [Social Impact Assessment Series](#)

Other:

- Budget Process Review Group [Final Report](#)
- United Nations' [Sustainable Development Goals](#)

References

- 1 In 2014-2017, 5% of adults in the least deprived areas reported two or more depressive symptoms while in the most deprived areas 20% of adults did so. Scottish Health Survey, 2017: Volume One, Main Report. Available at: <https://www.gov.scot/publications/scottish-health-survey-2017-volume-1-main-report/>
- 2 In 2017, 60% of women accumulated the recommended 150 minutes of moderate activity or 75 minutes of vigorous activity per week, compared to 71% of men. Scottish Government, 2018. The Scottish Health Survey: 2017 Edition, Volume 1, Main Report. Available at: <https://www.gov.scot/publications/scottish-health-survey-2017-volume-1-main-report/>
- 3 Scottish Government, 2015. Gypsy/Travellers in Scotland: A Comprehensive Analysis of the 2011 Census. Available at: <https://www.webarchive.org.uk/wayback/archive/20170701200514/http://www.gov.scot/Publications/2015/12/5103>
- 4 Scottish Government, 2019. Regional employment patterns in Scotland: statistics from the Annual Population Survey 2018. Available at: <https://www.gov.scot/publications/regional-employment-patterns-scotland-statistics-annual-population-survey-2018/>

Annex C: Example Template for Policy Budget Analysis

Budget Name

Is the budget line name, content and portfolio the same as last year? Y/N
If no, explain how this line relates to previous budget documents to allow people to track spend.

Purpose of Spend in this budget line:

What does the budget pay for?
What does it seek to achieve?

| Budget 2018/19 £x million | Spend 2018/19 £x million | Budget 19/20 £x million | Budget 20/21 £x million | Budget 21/22 £x million | Budget 22/23 £x million |
|---|--------------------------------|---|-------------------------------|-------------------------------|-------------------------------|
| Explain any significant discrepancy between budget and spend for the last complete budget year. | | Explain rationale for the trend in spend for the years that you are planning for (up, down, stable) showing changing demand and efficiencies. | | | |

Intended Outcomes from Spend

Refer to your specific outcomes and link to the Local and/or National Outcomes, as well as any human rights that the spend aims to realise.

Progress on Outcomes relevant to this budget line

How have outcomes changed over time? Are they getting better or worse overall and for different groups? Are human rights being realised?

Tackling Inequalities in Outcomes

Are any groups still performing particularly badly for this outcome (think about protected characteristics, socio-economic disadvantage and place)?
Have you made any adjustments to your budget to tackle these inequalities?

Evaluation Plan

How will you know if and when you have achieved your intended outcomes?





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