

## **Annex I: Released Documentation**

### **Document 1: Annex from EHRJC Committee Pack, 9 September 2025**

**ANNEX H**

#### **GENDER BUDGETING**

#### **MINISTER FOR EQUALITIES LEAD**

##### **BACKGROUND**

- The Scottish Government funded work with the Organisation for Economic Co-operation and Development (OECD) to explore how gender budgeting approaches can be applied to the existing budget process.
- Gender Budgeting Pilot (published 4 December 2024)
- In terms of strengths, the OECD found strong political commitment to addressing inequalities and the supporting role of organisations like the Equality and Human Rights Budget Advisory Group (EHRBAG) and the National advisory Council Women and Girls (NACWG). The OECD recommends among other things: to identify clear gender equality goals and establish the Exchequer as the clear lead for gender budgeting.
- The pilot identified two current impediments to rolling out the gender budgeting approach more widely in the near future:
  - the lack of strategic over-arching gender goals and;
  - the need to move away from the current portfolio based budget model and towards a more performance-oriented approach. This would require a more comprehensive and longer-term reform programme.
- The report also cautions, however, that it is important to note that few OECD countries implement the OECD's recommended approach in full, as adaptations are necessary in order to ensure the suitability of any new approach to the country-specific context.

##### **LINES TO TAKE**

- We are taking steps to improve awareness and competence in gender budgeting in the Scottish Government. We are keen to learn from international experience and worked with the Organisation for Economic Co-operation and Development (OECD) on this.
- We have also accepted the principle of the National Advisory Council on Women and Girls (NACWG) recommendation to further integrate intersectional gender analysis into the Scottish Budget process as part of our wider work on equality and human rights budgeting.

##### **TRAINING**

- We worked with the Organisation for Economic Co-operation and Development (OECD) to learn from international best practice on gender budgeting, specifically intersectional gender budgeting, and to conduct pilots.
- The EHRBAG held a development session on International Comparators for gender competent budgeting, supporting Scottish Government progress work in this area. The Group also have held specific meetings that focus on areas of competence growth such as Human Rights Budgeting.

## **GENDER BUDGETING**

- The Scottish Government has committed to exploring further pilot activity on ‘gender budget tagging’ for Budget 2026-27, building on our work with the Organisation for Economic Co-operation and Development last year.
- Until gender goals are available, this is likely to look at a cross-cutting policy area which focuses on improving outcomes for women, such as child poverty.

## **GENDER BUDGETING: TERMINOLOGY**

- We are committed to ensuring our policy decisions advance equality and human rights for all of Scotland’s people, and to embedding the three key principles of human rights budgeting: transparency, accountability and participation.
- The publication and continuing improvements of the Equality and Fairer Scotland Budget Statement alongside the Scottish Budget is evidence of this commitment.
- The differential impact of budgetary decisions according by protected characteristics, including sex, are considered as part of the budget process in line with our statutory duties.
- All statutory equality impacts are already considered under the Public Sector Equality Duty, which includes the requirement to pay ‘due regard’ to the characteristic of ‘sex’.
- The use of gender budgeting approaches therefore has the potential to help the Scottish Government conduct analysis that would be relevant to fulfilment of its Public Sector Equality Duty in relation to the protected characteristic of sex”.

**Document 2: Briefing provided to Cabinet Secretary for Social Justice for meeting with NACWG Co-Chairs**

<p><b>ITEM 4</b></p>	<p><b>Gender budgeting</b></p>
<p><b>Issue/ background</b></p>	<ul style="list-style-type: none"> <li>• The NACWG’s Third Focus of Scrutiny (TFS) report notes that there has been some progress on work to embed intersectional gender budgeting.</li> <li>• However, in their view, progress remains far too slow given that the evidence and case for gender budgeting has been discussed with the Scottish Government for 25 years and numerous recommendations have been made on its implementation.</li> <li>• Furthermore, their report states that the recommendation to put gender budgeting on a statutory footing was accepted by the Scottish Government which does not accurately reflect our commitment which was to <b>consider</b> this.</li> <li>• The TFS included the following action: <i>“As part of the upcoming Budget, pilot activity on gender budget tagging will be explored. This is likely to look at a cross-cutting policy area which focuses on improving outcomes for women, such as child poverty. The Scottish Government will aim to publish information alongside the Budget, and report on the effectiveness of the pilot after the budget.”</i></li> </ul> <p><i>On engagement with NACWG</i></p> <ul style="list-style-type: none"> <li>• Officials in DG Scottish Exchequer are in regular contact with the NACWG as their workplan for this year’s fiscal events firms up and you last met on 17 July. In this meeting, Officials outlined their latest thinking on designing a strategic integrated impact assessment. The objectives of this work are:             <ul style="list-style-type: none"> <li>○ To meet our legal duties (although this should be seen as a floor and not a ceiling);</li> <li>○ To ensure budget decisions are informed by high-quality evidence on the impact on vulnerable and protected groups;</li> <li>○ To produce a transparent and accessible publication around the time of the Budget and Spending Review.</li> </ul> </li> <li>• We very much continue to seek and appreciate advice at this early stage of the design process and will work with you over the coming months to make sure we’re getting this right.</li> <li>• As this work is on a pilot basis, with the intention that it will be evaluated in early 2026, officials have suggested that a valuable input from NACWG would be to help feed into the questions that the planned evaluation should test and consider. Officials shared this material for feedback with the NACWG at the beginning of August.</li> </ul>

<b>Key message(s)</b>	<ul style="list-style-type: none"> <li>• The Scottish Government has committed to exploring further pilot activity on 'gender budget tagging' for Budget 2026-27, building on our work with the Organisation for Economic Co-operation and Development last year.</li> <li>• Until gender goals are available, this is likely to look at a cross-cutting policy area which focuses on improving outcomes for women, such as child poverty.</li> <li>• We are looking forward to continuing our engagement with representatives of the NACWG as this develops.</li> </ul>
<b>Suggested question(s)</b>	<ul style="list-style-type: none"> <li>• I understand you met with Exchequer officials to discuss the gender budgeting tagging pilot in July. How did you find your engagement with officials and the information which they shared on the pilot?</li> </ul>
<b>Contact</b>	Redacted , Scottish Exchequer [Redacted S.38(1)(b)]@gov.scot

### **Document 3: Request for lines on gender budgeting for ICESC rights action plan**

Thanks [Redacted S.38(1)(b)],

This is very helpful. Appreciate you sending it on so quickly. Myself or Mainstreaming colleagues will be in touch if we need anything else but hopefully this should do it.

Kind regards

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Sent:** 15 October 2025 08:09

**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** RE: Request for lines on intersectional gender budgeting - pilot with OECD and gender tagging approach

Hi there [Redacted S.38(1)(b)]

There's a couple of sources – the first one copied below is from a committee briefing for the Equalities committee (September 9). This provides some background.

The second set of text below provides a bit more detail, and is in response to a request re the ICESC rights action plan recommendation 31c (see attached email for details) – this has not been cleared yet, but gives a brief summary of what we are doing

The 2<sup>nd</sup> attachment may well be too much detail – but that is the commission we sent out yesterday to collect some of the information.

As background we have engaged with NACWG and our advisory group EHRBAG, to get their views on aspects of this approach

Finally, it has not been agreed yet but we are looking to set up further support from the OECD as we develop this. We included OECD, and learnt from experience from other countries such as Canada in a recent knowledge exchange event, with a focus on strategic impact assessments (the framework within which we are developing gender budgeting). I attach a short presentation we prepared for that event, which gives some background

Attachment (briefing for committee, see document 1).

## **the ICESC rights action plan**

### **Recommendation 31c**

The Committee recommends that the State Party, along with the devolved governments [...] Enhance gender-responsive budgeting to guarantee women's equal access to employment, social security, healthcare, education and decision-making roles in both the public and private sectors, with targeted measures for women with disabilities and ethnic and sexual minorities.

### **Context**

We are committed to making sure women have equal access to work, healthcare, education, social security, and leadership roles. We use gender-responsive budgeting to help achieve this, which means we look at how spending decisions affect women and men differently.

### **Key Actions**

**We publish the Equality and Fairer Scotland Budget Statement alongside the Scottish Budget each year.** Every part of government is required to examine the impact of their budget on women and men under the protected characteristic of sex as set out under the Equality Act 2010 as well as assessing the cumulative impact of budget decisions.

**We funded work with the Organisation for Economic Co-operation and Development (OECD) to explore how gender budgeting can be used in Scotland.** A evaluation on this pilot was published alongside the 2025–26 Budget.

Building on the above work with the OECD, we are piloting further **activity on ‘gender budget tagging’ for Budget 2026-27**. Until gender goals are available, this will involve:

- Piloting the tagging of a sample of budget lines for a range of characterises, including sex, as well as other impacts
- Budget tagging the cross-cutting policy area of child poverty, which focuses on improving outcomes for women
- Piloting, on a small scale, intersectional gender budget analysis – with a focus this year on minority ethnic women

All these pilots will be evaluated in early 2026

Hope all this helps

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Sent:** 14 October 2025 17:45

**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** Request for lines on intersectional gender budgeting - pilot with OECD and gender tagging approach

Hi both,

I'm working on a report which involves addressing a recommendation from the National Advisory Council on Women and Girls around intersectional gender budgeting. A colleague of mine [Redacted S.38(1)(b))] mentioned there was talk of a pilot with OECD and a gender tagging approach for this year and I was wondering if you had any lines to share to show we are making progress in this space.

Happy to chat via teams tomorrow if helpful.

Kind regards

[Redacted S.38(1)(b)]

## **Document 4 email exchange**

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of**  
Minister for Equalities

**Sent:** 04 September 2025 11:12

**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Minister for Equalities  
[Redacted S.38(1)(b)]@gov.scot>

**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** RE: IMMEDIATE: Gender budgeting meeting - CSSJ and MfE

Hi [Redacted S.38(1)(b)],

[Redacted S.38(1)(b)] and [Redacted S.38(1)(b)] have a weekly political catch up with SpAds so there is no need for official support or briefing.

Thanks, [Redacted S.38(1)(b)].

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Sent:** 04 September 2025 11:04

**To:** Minister for Equalities [Redacted S.38(1)(b)]@gov.scot>

**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** IMMEDIATE: Gender budgeting meeting - CSSJ and MfE

**Importance:** High

MPO, [I note [Redacted S.38(1)(b)] is on leave]

John Somers (Director DEIHR) is currently on a call with Cab Sec who mentioned she's meeting MfE later today on gender budgeting.

Do you know anything about this (timings, has briefing been requested, official support etc)?

Feel free to call if easier.

[Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

**Document 5: email re NACWG meeting**

-----Original Message-----

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 01 September 2025 17:06

To: Cabinet Secretary for Social Justice 2024 [Redacted S.38(1)(b)]@gov.scot>

Cc: Director for Equality, Inclusion and Human Rights [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: Briefing - Cabinet Secretary - NACWG Co-Chairs quarterly meeting - 4 September 2025 (A53897489)

PS/Cabinet Secretary for Social Justice

Please find attached briefing for Ms Somerville's meeting on Thursday 4 September, 10:30 to 11:15 am with the Co-Chairs of the National Advisory Council on Women and Girls.

The meeting will be held on Teams and Ms Somerville will be supported by John Somers, Director for Equality, Inclusion and Human Rights, Cat McMeeken, Deputy Director for Equality and [Redacted S.38(1)(b)].

Thank you, [Redacted S.38(1)(b)]

*NB: briefing identical to document 2 above*

**Document 6: email request for briefing**

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Sent:** 27 August 2025 09:23  
**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Subject:** RE: Updates please!

Hi [Redacted S.38(1)(b)],

***Gender budgeting lines will come from / be checked by SE [Redacted S.38(1)(b)] and [Redacted S.38(1)(b)].***

***[Redacted S.38(1)(b)]***

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Sent:** 26 August 2025 17:14  
**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Subject:** Updates please!

NACWG - Cabinet Secretary for Social Justice - Briefing - Routine Quarterly Engagement - NACWG Co-Chairs - 18 June 2025 details - Objective

NACWG - Letter from Director EIHR to NACWG Co-Chairs - Centres of Expertise & Gender Budgeting - 23 July 2025 details - Objective

Hello Mainstreaming and Exchequer colleagues

I hope you are all well and have enjoyed the summer. I hope you got to have some time away from work to do as you please.

Sadly, it's coming to an end and regular parliamentary business is starting to kick into gear again. Next week [Redacted S.38(1)(b)] is having her quarterly meeting with the NACWG Co-Chairs [Redacted S.38(1)(b)] and [Redacted S.38(1)(b)].

I'm looking to update the briefing that was prepared for their last meeting in June. I've attached the briefing for the previous meeting and a letter sent from John Somers (Director for Equality, Inclusion and Human Rights) to the Co-Chairs.

Do we have any updates on gender budgeting and the Centres of Expertise? Any and all help will be welcomed and appreciated!

I'm hoping to get the briefing up on Thursday, so hopefully you can come back to me before then.

Thank you kindly, [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

**Document 7: request for update briefing for NACWG**

Many thanks [Redacted S.38(1)(b)]!

An action point from the last meeting reads “SG officials, at the request of the Cabinet Secretary for Social Justice, to reach out to Exchequer officials to request the proposed questions on gender competence for the Budget process, to share with the NACWG.”

Is this the material that was provided earlier this month?

Thanks again, [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Sent:** 28 August 2025 15:26

**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** RE: Updates please!

Hi [Redacted S.38(1)(b)],

I've tracked updates directly into your new briefing note.

Briefing - Cabinet Secretary - NACWG Co-Chairs quarterly meeting - 4 September 2025 details - Objective

There is not much to add (just a note that we send the NACWG material at the beginning of August) and most material has been previously cleared.

We are in discussions with the OECD about support but this might be a bit premature to include at this stage.

Let me know if you need anything else.

Thanks, [Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Sent:** 28 August 2025 15:14  
**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Subject:** RE: Updates please!

Actually copied this time!

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)]  
**Sent:** 28 August 2025 15:14  
**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
**Subject:** RE: Updates please!

Hi [Redacted S.38(1)(b)]

I am copying [Redacted S.38(1)(b)] and [Redacted S.38(1)(b)] into this email who support gender budgeting, alongside colleagues in SE.

Thanks

[Redacted S.38(1)(b)]

**From:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Sent:** 26 August 2025 17:14

**To:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Cc:** [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

**Subject:** Updates please!

NACWG - Cabinet Secretary for Social Justice - Briefing - Routine Quarterly Engagement - NACWG Co-Chairs - 18 June 2025 details - Objective

NACWG - Letter from Director EIHR to NACWG Co-Chairs - Centres of Expertise & Gender Budgeting - 23 July 2025 details - Objective

Hello Mainstreaming and Exchequer colleagues

I hope you are all well and have enjoyed the summer. I hope you got to have some time away from work to do as you please.

Sadly, it's coming to an end and regular parliamentary business is starting to kick into gear again. Next week [Redacted S.38(1)(b)] is having her quarterly meeting with the NACWG Co-Chairs [Redacted S.38(1)(b)] and [Redacted S.38(1)(b)].

I'm looking to update the briefing that was prepared for their last meeting in June. I've attached the briefing for the previous meeting and a letter sent from John Somers (Director for Equality, Inclusion and Human Rights) to the Co-Chairs.

Do we have any updates on gender budgeting and the Centres of Expertise? Any and all help will be welcomed and appreciated!

I'm hoping to get the briefing up on Thursday, so hopefully you can come back to me before then.

Thank you kindly, [Redacted S.38(1)(b)]

**Item 8: Minute of meeting of First Minister’s National Advisory Council on Women and Girls: Co-Chairs and Scottish Exchequer**

**17 July 2025**

**Attendees**

[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]	[Redacted S.38(1)(b)]

**Discussion**

Exchequer officials provided a background on activity since last meeting with the NACWG Co-Chairs. Officials advised of preparation underway for this year’s fiscal events, the Scottish Budget and publication of a spend review, which are due in December. Work is continuing with gender budget tagging in the Child Poverty space which officials expect to progress over the next few weeks.

Following NACWG feedback, officials are looking for other ways to integrate intersectional gender budget analysis into the budgeting process. Officials advised that they are collecting and analysing information for the Budget and spending review and are producing a strategic integrated impact assessment as done by the

Welsh Government. This will involve the Scottish Government (SG) working as a whole on a structured approach to impact assessments to mitigate siloed protected characteristics.

Officials detailed the following requests to portfolios:

- A high level overarching assessment of impact of the budget structured around the SG four priorities, so it fits with the overall Budget and Spending Review.
- Exchequer starting work on an equality and impact database by asking portfolios to assess and then tag a number of Level 4 budget lines each for impacts on each of the equality characteristics, fairness and some impacts (consumers and islands).
- Distinctive requests on impacts on child rights and wellbeing.
- Intersectional gender impacts (tagging and analysis).

Officials clarified that a Level 4 budget line refers to spreadsheets which are published alongside official budget publications. The Scottish Child Payment was used as an example of a Level 4 budget line. Officials advised that the structure of child poverty tagging will be similar to Level 4 lines. **ACTION: Exchequer officials to share spreadsheet with NACWG Co-Chairs.**

The scale of protected characteristic impacts were discussed. Officials advised the following scale, noting that these are not yet finalised:

1. Very high, direct and well evidenced positive impacts.
2. Positive.
3. Broadly neutral.
4. Potential negative impacts.
5. No, or limited, available evidence.

Officials advised that this has the potential to build up annually to produce a live database of budget lines across core SG. This can provide information to allow quick reporting on emerging impacts on potential budget changes.

Co-Chairs expressed concern about portfolios potentially returning ratings which are not reflective of available data. Officials advised that portfolios who provide 1 ratings will need to provide information and justification and that the spreadsheet will act as a triage process to identify why some are marking as most significant. Differences in

interpretation of these ratings between SG officials and external experts and the need for challenge in this space was discussed. **ACTION: Exchequer officials to provide information on spreadsheet ratings. ACTION: NACWG Co-Chairs to provide written feedback on what ratings should look like to inform guidance.**

Officials discussed the proposed questions on intersectionality which will be asked as part of this process.

- What outcomes for minority ethnic women is the portfolio aiming to achieve?
- What do you know about existing inequalities of outcomes for minority ethnic women in relation to the budget area?
- How will potential budget decisions impact upon minority ethnic women and what mitigations could be considered?
- How will the impact of the budget decisions (on minority ethnic women) be evaluated?

Officials advised that these questions would focus on one intersectional gendered area this year with aims to create a base on which to build on existing information. Pilot evaluation in the near year will help to identify if this should be conducted differently. Officials advised that these questions are in draft form and would welcome feedback from Co-Chairs on how these could be worded better. **ACTION: Co-Chairs to provide feedback on intersectional gendered questions to Exchequer officials.** Co-Chairs advised that these should focus on minority ethnic and disabled women due to the disproportionate poverty impacts on these groups. There was discussion on the intersectional questions used as part of the recent Programme for Government process. It was discussed that the OECD could be brought in to help with upskilling and what good responses could look like. **ACTION: Co-Chairs to share examples of good practice from Canada.**

Co-Chairs expressed that a prioritisation issue exists in addition to a skills issue. Co-Chairs queried what kind of specialist input is coming from within SG to support question respondents, suggesting that Equalities Division colleagues could support. Officials advised that they could bring in Equalities colleagues in addition to the OECD. Officials expressed their wish to enable culture of prioritisation through the use of evidence and advised that they will seek good practice examples from the OECD.

**Document 9: Documents recommended by OECD on gender budgeting and key lessons to draw**

**[Redacted S.38(1)(b)]**

I cant remember if I sent you this previously – I've not had a proper chance to review, but some good stuff in here

Cheers

[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@oecd.org [Redacted S.38(1)(b)]@oecd.org>  
Sent: 02 September 2025 11:27  
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>  
Subject: Gender budgeting and infrastructure

Hi [Redacted S.38(1)(b)],

I said I would send you a few things on gender budgeting and infrastructure. So, attached you will see:

- An OECD Report in Gender and Capital Budgeting
- A PPT by [Redacted S.38(1)(b)]
- Examples of gender impact assessments for infrastructure projects from the Canadian budget in recent years
- An Iceland PPT looking at the gender impact of covid investment, with slide 12 looking at capital investment and it's gender impact.

Basically, there are three things to consider:

1. In general infrastructure investment directly benefits the construction industry, which is heavily male dominated. So gender analysis might look at whether enough is being done to help get women into construction, etc. This often gets the most attention, but it's a bit of a distraction in reality. It's mostly relevant when you're looking at the macro level and taking big budget decisions about where to invest/cut. For example, when you need to make big budget cuts, and how you balance it between capital and social spend.

2. Are the needs of women being taken into account in the design of infrastructure projects. There's some famous examples from Sweden about how they have revolutionarised infrastructure investment to be more women-friendly. For example, making sure there are pavements and adequate lighting and safe spaces for women to wait for the bus, etc.

How the overall package of investment impacts men and women, taking into account their different social roles, economic status, transport preferences, etc. This is the higher order problem, and what often gets the least attention, but probably should get the most. The Iceland tunnel example is a great case study here as it shows how men in general were going to benefit from the

3. tunnel (as it would increase the employment opportunities for them) while women were worried it would have negative impacts (if local services were amalgamated between the two towns and thus they would have further to go to drop off kids, etc).

Hope that is somewhat helpful.

Best, [Redacted] [Redacted S.38(1)(b)]  
S.38(1)(b)]

