



Equality, Human Rights and Civil Justice Committee

Pre-budget scrutiny

September 2022

The Scottish Women's Budget Group (SWBG) is an independent analysis and campaign group that aims to promote gender analysis in public policy and public finance decisions through budgetary processes. SWBG brings together a wide range of women from across Scotland who have an interest in women's equality and want to achieve better gender equality in our society and has focused on encouraging active gender analysis in the Scottish Budget process since 2000.

Below is our response to questions posed by the Equalities, Human Rights and Civil Justice Committee for pre-budget scrutiny.

Budget process

What data and information is needed to assess whether budget decisions are helping to progressively realise human rights?

To ensure that equality and human rights considerations are fully considered when assessing how budget decisions are helping progressively realise human rights and reduce inequality a process of analysis and assessment is required. For which comprehensive data and information is critical. The more detailed the information available the more detailed the analysis can take place to make stronger connections between the budgetary decision-making and the progressive realisation of rights.

Intersectional sex-disaggregated data, meaning data which is disaggregated by sex and other sociodemographic characteristics such as socioeconomic status, race/ethnicity, age, disability, gender identity and sexual orientation needs to be collected to be incorporated into policy making and budget decisions.

Data is needed to complete high-quality equality impact assessments (EQIAs) and these should be part of a process of gender mainstreaming within Scottish government policy processes.

Once data is collected it must then be used within ongoing analysis to support decision making that puts equalities and human rights at the centre. Taking an intersectional gender analysis approach to budgets helps improve understanding of how decisions affect women and men differently because of their different experiences in family and household structures; paid employment and unpaid work; and caring and provisioning for others. These different experiences stem from established gendered norms and assumptions about women and men, including as workers, and the kinds of jobs women and men do, as well as traditional assumptions about parenting and caring. This in turn has an effect on the economic status which we ascribe to women and men - as earners and taxpayers - and the types of social security and other publicly funded income received or services used. Therefore, tax and revenue, spend on social security, education, health, public services and infrastructure including transport and care facilities, are all gendered issues.

To conduct this analysis there is a need for gender and human rights competency amongst those involved in budget setting and policy development processes to ensure the data is used to inform decision making.

Conducting gender budgeting within a wider human rights budget approach will allow for analysis to consider progressive realisation of human rights and tackling inequality. A further part of the analysis process is the monitoring and evaluation of budget decision as they are delivered. SWBG believes that tying the data needs and analysis that flows from these with the National Performance Framework National Outcomes would provide greater clarity to the impact budget decisions are having on the nation's agreed outcomes.

What needs to change to increase meaningful participation in the budget process, particularly for marginalised groups?

When considering what changes are needed to increase meaningful participation, particularly for marginalised groups, the first step is clarity on what represents meaningful participation and what commitments have been made to use information gained from such participation. A key tenant for participation to be meaningful is that views are heard and listened to as part of the decision-making process.

Within the process of gender budgeting participation is a key principle. More information about what is gender budgeting is provided in response to a later question.

Below are details on how budget information can be made more transparent and accessible. This is a critical step to increasing meaningful participation. The Scottish population needs to feel that information is created for their engagement in the process rather than only formal consultation processes, it is also important that people understand how the government makes decisions about what it prioritises and why. Formal consultation processes provide an important element of participation but the initiative to reach wider groups sits with organisations who may not have specific funding to participate in budget processes, this initiative should sit with Government and Parliament to ensure meaningful participation is an option. This could be done through funding to particular organisations to reach out to key stakeholders on the budget process, examples such as the work of the Inclusion Scotland People led policy panel supporting consideration of the National Care Service is just one option that could be considered.

Within this process ensuring particular efforts are made to hear from those who are marginalised and often excluded from such processes is vital. For example, ensuring that disabled women, women from ethnic minority communities, women on low incomes and carers are heard in the public conversation is particularly important from a gendered point of view. Organisations such as the Glasgow Disability Alliance have highlighted the importance of disabled women's voices and the role of disabled people's organisations in the formation of policy¹. Working with intermediary organisations may be an important step as part of building this participation. The time and capacity of organisations to support this needs to be recognised and supported if a sustainable approach to budget participation is to be built.

What can be done to make budget information more transparent and accessible?

Within the RSR the Scottish Government made the commitment for greater transparency in future budget processes through steps such as publication of all Equality Impact

¹ Glasgow Disability Alliance (2022) [Triple Whammy – Disabled Women's Lived Experiences of Covid-19. Voices, Priorities and Actions for Change](#)

Assessments (EQIAs) from the 2023-24 budget processes onwards. This is a vital step and must be complimented with ensuring that the process of completing EQIAs includes ongoing monitoring and review to ensure policies have the impact intended. The Committee needs to review the quality and consistency of EQIAs that are contributing to the budget process. There is a concern that EQIAs can often be retrofitted to the policy process rather than being an integral part of the decision-making process. The Committee has an important role to play in ensuring the Government meets its commitments to transparency and holding Government to account in the forthcoming budget cycle. This should include ensuring that necessary EQIAs are conducted and scrutinising published materials to ensure quality.

Recent work by the SPiCE unit offer good examples of trying to make budget information more accessible, SWBG feel this could continue to go further with the publication of a Citizen's Budget. The benefits of bringing a more meaningful discussion on the budget across the Scottish population would hopefully lead to increased participation in budget processes over time.

Tracking budget spend once the budget has been delivered is an important step which at present is challenging to do due to a serious lack of public information. This makes scrutiny and evaluation of budget spend difficult for external organisations or individuals. The complexity of spend in some areas through multiple public bodies contributes to the difficulty in accessing clear information. As part of wider budget scrutiny measures the Committee should look at budget review processes and tracking the impact of spend against national outcomes.

Equality Impact Assessments

A public authority must consciously think about the need to do the things set out in the general equality duty as an integral part of the decision-making process. Having due regard is not a matter of box ticking. Public authorities tend to meet this requirement by undertaking equality impact assessments. The Equality and Human Rights Commission (EHRC) states that a public authority must consciously consider the need to comply with the general equality duty, not only when a policy is developed and decided upon, but also when it is being implemented.

Ensuring EQIAs are carried out properly means using the data to drive the decisions ensuring good analysis is carried out and that departments are resourced and have capacity to do this.

Budget content

Do the Resource Spending Review or previous Scottish fiscal documents demonstrate a commitment by the Scottish Government to realising rights over time?

The Resource Spending Review (RSR) sets out prioritisation of spend in a range of areas. Health, social care and social security are all critical areas that can directly impact on gender inequality. However, there is a need to embed human rights and equality as an overarching priority for Scotland's public spending and revenue raising decisions. The RSR makes limited mention of the realisation of rights, human rights are mentioned once throughout the entirety of the document leaving much room for improvement.

Human rights and equality considerations are often perceived as an add-on consideration in policy issues, rather than an integral part of the framework from which to build decision-

making. For example, impact assessments need to be conducted early in the process and updated as decisions are made but there is a perception that they can be retrofitted at the end of the process. All decisions across the RSR and fiscal documents have an impact on the realisation of rights and tackling inequality not just certain budget lines focused on human rights.

The steps outlined in answer to the questions on budgetary process to bring equality and human rights analysis comprehensively into the budget process are crucial to then be able to demonstrate meaningful commitments within the fiscal documents. This may be taking place but at present is not being presented in this way in fiscal documents. For example, evidence of impact assessments was not published with the RSR. A commitment was made in the RSR for the publication of impact assessments with future budgets. The Committee should ensure this commitment is maintained within a turbulent fiscal outlook.

The RSR also set out 'efficiency' measures that are proposed to keep forthcoming budgets within set financial parameters. Where reductions in spending are made it is also crucial the impact is evaluated for the effect it will have on the realisation of rights and tackling inequalities. The RSR did not present evidence of this type of impact analysis and the Committee should ask Government to set out its evidence that all other possible avenues for the continuing level of service have been discussed before efficiencies are implemented.

For example, is it possible to look at Budget documents and decipher if expenditure on realising rights is increasing or decreasing?

At present information is not presented in a way that makes it possible to decipher if expenditure on realising rights is increasing or decreasing. SWBG believe the Scottish Government ambition should be for all budget spend to seek to maximise potential for realising rights, rather than just specific pockets of money. If spend is not going to realise the rights of the population then what is its purpose in delivering against the National Performance Framework.

SWBG would refer to evidence from the Scottish Human Rights Commission for best practice in making information accessible and supporting the ability to track spending on realisation of rights.

Alongside this SWBG highlights the need to integrate gender budgeting processes within the analysis to ensure that equality and human rights considerations are built into decision making processes.

Is government funding directed to the right areas to enable the public sector to meet its human rights obligations?

As we enter a phase of high inflation and rising cost of living ongoing analysis will be needed as to how much investment is allocated to priority areas in the forthcoming budget and how this compares to level of need.

Commitments on the Scottish Child Payment, Carers Allowance Supplement and Disability payments are all vital to supporting people on low incomes. These rates will need to continue to be monitored over the course of the spending review and for the 2023-24 Budget. Inflation has already surpassed the 6% rise in social security payments delivered in Scotland set at the start of the 2022-23 financial year.

Flat rate cash investment in Local Government spending means a real term cut of 7% by 2026-27². Local government is responsible for delivery of numerous front-line public services which impact women and men differently and impact on the realisation of rights. Investment, or lack of investment, in these services can serve to tackle or entrench inequalities and retrogression of rights. The real terms cut to local authorities will lead to a weakening of services at local government level. This cut in funding will have an impact on women both as service users and as workers within local authorities. Cuts to local authorities are likely to reduce the role in preventative spending measures as services are cut back.

It is not clear from the RSR what assessment process was undertaken that informed the decision-making contained within it and greater transparency of this process should have been provided. As highlighted above this is needed both in positive decision spaces on prioritisation and on areas where savings are being made.

If additional consequential funding comes to Scotland that was not anticipated in the RSR it will, again, be critical that an equality and human rights analysis is undertaken to ensure the impacts of additional spend are fully understood. Detail is provided below of the role that gender budget analysis can play in supporting the decision-making process to ensure that equality is at the heart of the process.

Does the Scottish Government raise sufficient revenue to realise human rights? If not, how could the government raise more revenue to ensure rights realisation?

The Government has an obligation under Article 2(1) of the International Convention on Economic, Social and Cultural Rights³, in ensuring first, that it has generated the “maximum of its available resources” to fund the realisation of rights through its policy agenda. It is important that the government’s obligation to deliver on Maximum Available Resources is highlighted and reinforced through the budget scrutiny process of all Parliamentary Committees. The RSR indicates that decisions on taxation will be taken at the point that each budget is delivered, which therefore does not give a clear indication as to what the government’s taxation plans are in terms of delivering on maximum available resources.

In Scotland, as across the UK, the unequal taxation of income from wealth and income from work represents a tax break for wealthy men. In order to reach a progressive taxation beyond income tax the Scottish Government could include consideration of land value taxation, revaluation of property to support local tax reform, wealth taxes and the revenue of the Crown Estates. It will also be vitally important that Scottish Government commitments to a progressive income tax regime are held strong, ensuring those that can afford to contribute more do so through the recovery. Organisations such as the Fraser of Allander Institute⁴, CPAG⁵ and the Institute for Public Policy⁶ have set out options which could be considered further to bring further revenue into the Scottish Budget.

Is revenue raised in an equitable way?

² Fraser of Allander Institute (2022) First Spending Review in a decade provides welcome insight on Government priorities, and highlights scale of challenge facing public services

³ See <https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>

⁴ See <https://cpag.org.uk/shop/cpag-titles/lets-talk-about-tax>

⁵ See https://www.ippr.org/files/2019-09/1568730565_local-tax-in-scotland-sept19.pdf

⁶ See <https://www.gov.scot/publications/feasibility-distributional-analysis-scottish-government-budget-2019-20/>

How our revenue is generated has an important role to play in tackling inequality. Just like decisions on how best to spend public money, decisions about how best to raise public funds through tax can affect women and men differently. Additionally, regressive taxes place greater pressure on those on lower incomes, with wealthy men the most likely to benefit. Women make up a higher proportion of those on low incomes and therefore tax changes to realise a more progressive tax system will improve efforts towards gender equality.

A gender budgeting approach to the tax system analyses how the tax system can be used to promote equality in society more widely. This means ensuring that the necessary data and analysis are brought into the decision-making process to consider the differing impacts of tax decisions on men and women, the differing experiences faced by women, and how those decisions can work to promote equality. Understanding these effects and analysis is needed in the decision making and prioritisation process. While Scotland does not hold the levers of power on all tax decisions there is more that could be done to realise a progressive tax regime in Scotland.

Evidence from the Office of the Chief Economist demonstrates that changes made in Scottish income tax in 2021-22 compared to a scenario of no tax changes since 2016-17 mean that in 2021-22 85% of women will pay less tax, compared to 72% of male taxpayers⁷. A continuing priority for the Scottish Government is to maintain commitments to a progressive income tax regime and continuing to use powers on income tax to provide increasingly progressive rates.

However, other taxes within Scotland are more regressive in nature. Council Tax is a particularly regressive form of taxation that is within the control of the Scottish Government. According to data from the Office of National Statistics households in the bottom quintile pay 4.6% of their income on Council Tax, whereas those in the top quintile pay just 1.4% of their income on this tax⁸. Efforts to reform Council Tax into a progressive form of local taxation would benefit those on low income and are a necessary step if taxation is to promote a more equal society.

Local taxation is an area long overdue reform, to ensure local authorities are funded to provide vital public services that women disproportionately rely on and to tackle the regressive form of taxation currently in place. This should be considered a priority within the next five years. Commitment on local tax reform must go beyond holding a Citizens' Assembly, that was sent out in by the Scottish Government in 2021, and the considerable work undertaken by the Commission on Local Tax Reform should be reconsidered as part of this process.

This year's rise in National Insurance Contributions (NICs) at a UK-wide level will raise revenue for Scotland, however, it is another example of regressive taxation. NICs start at a lower threshold than income tax and a higher rate threshold beyond which employees pay a lower rate. This change in NICs will disproportionately impact those on lower incomes, which as noted above women make up a higher proportion. Consideration should be given to how levers within the Scottish Government's control can be used to support those most adversely affected by the rise in NICs.

⁷ Office of the Chief Economist [Income Tax: Cumulative Impacts on Income Levels and Equality](#)

⁸ Office of National Statistics (2020) [Taxes as a percentage of gross income, disposable income and expenditure for all individuals by quintile groups Scotland 2018 to 2019](#)

What is the distributional impact of budget decisions? Do budget decisions have a discriminatory impact on different groups of the population? Do budget decisions help reduce structural inequalities?

The 2023-24 Budget will be set as the country faces another crisis point with increasing growth in inflation, energy prices and the corresponding cost of living crisis. Current economic data indicates that this is leading to a recession. This is on top of the longer-term crisis presented by climate change. As budget decisions are made how these align with the National Performance Framework and the outcomes that have been identified as a measure of what Scotland values through its revenue raising and resource allocation are critical in developing an outcomes focused budget.

There is crucial analysis that must go into budget decisions to help ensure that decisions made will work to improve equality, notably the role of gender budget analysis within a Human Rights Budgeting Approach. All portfolios across Scottish Government must take part in this analysis to ensure Scotland's spending decisions all work towards goals of fairness and equality. Alongside cross-portfolio consideration of implications of decisions in one area across other portfolios – in both positive or negatives ways.

The Committee has an important role to set the direction for the rest of the Scottish Parliament committees ensuring an equality and human rights analysis is central to their scrutiny of the budget. The intersectional gendered effects of Covid-19 economic impacts, the cost of living crisis, and the climate crisis need to be front and centre in the process of policy, and in turn budget, decision making in all portfolios and in all the Committees. Within this process all committees should ensure equality impact assessments (EQiAs) are undertaken with transparency and updating of this information through the budgeting process. The process of producing the Equality Fairer Scotland Budget statement should act as a driver to guide policy decisions.

Distributional analysis

To establish the distributional impact of budget decisions it is vital that distributional analysis continues within the Scottish Government to understand if and how budget decisions are having a distributional impact.

In February 2022, Scottish Government officials from the Strategic Insights market delivered a presentation to members of the Equality and Budget Advisory Group (EBAG) on the feasibility of distributional analysis, following a [paper](#) released in March 2021 which can be found here - [Budget 2019 to 2020: feasibility of distributional analysis - study - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/budget-2019-to-2020-feasibility-of-distributional-analysis-study/pages/1-to-10.aspx). The feasibility work found that cumulative distributional analysis could be a valuable tool to help understand the impact of the Scottish Budget in total has on different households and individuals in Scotland. It was considered most valuable by the Scottish Government in providing a baseline assessment – to be updated at regular intervals.

As an independent members of EBAG SWBG welcomed this work and were supportive that it would be a useful tool for the RSR, as well as the baseline assessment, to support the development of clear and robust spending outcomes. EBAG were keen that this that the government continue to invest in distributional analysis work and it noted that it was a very useful tool which should be able to support further embedding equality into the Scottish Budget process.

What is gender budgeting?

The principle aim of gender budgeting is to integrate intersectional gender analysis into economic policy, through this process raising awareness of different impacts of women and men of publicly funded policies and programmes and challenging the assumption that budgets are 'gender blind'. Gender analysis of the policy and resource allocation process in the budget means examining how budgetary allocations affect the economic and social opportunities of women and men, and restructuring revenue and spending decisions to eliminate unequal gendered outcomes.⁹

Women and men use public services differently and therefore decisions made to increase or decrease spending on services will impact women and men differently. Just like decisions on how best to spend public money, decisions about how best to raise public funds through tax and charges on services can affect women and men differently. Public spending and revenue raising decisions that do not recognise these different experiences risk entrenching inequality within our communities. Taking a gender analysis approach to budgets helps improve understanding of how decisions affect women and men differently because of their different experiences in family and household structures; paid employment and unpaid work; and caring and providing for others. These different experiences stem from established gendered norms and assumptions about women and men, including as workers, and the kinds of jobs women and men do, including traditional assumptions about parenting and caring. This in turn has an effect on the economic status which we ascribe to women and men - as earners and taxpayers - and the types of social security and other publicly funded income received or services used. Therefore, tax and revenue, spend on social security, education, health, public services and infrastructure including transport and care facilities, are all gendered issues.

Gender Budgeting is not about formulating separate budgets for women and men, but rather it reveals the different impacts of public finance and policy decisions on the distinctive realities of women and men's lives. Even in areas that seem completely gender-neutral, analysis and data can show us otherwise.

Asking questions about the impact of decisions helps to ensure there is compliance with the Public Sector Equality Duty (PSED). Under the PSED Local Authorities need to identify, mitigate and eliminate inequalities and promote equality by conducting equality impact assessments (EQIAs) of policies, programmes and budgets. EQIAs are a tool to ensure that decisions do not discriminate against or disadvantage people, and that decisions aim to eliminate or at least mitigate existing inequalities. It can also help to ensure compliance with the Fairer Scotland Duty given that budget decisions are strategic and socio-economic disadvantage and the inequality of outcomes it causes should be considered. Good practice is about considering all elements of the budget and ensuring that an analysis has been conducted to consider the different effects of funding and policy decisions on different groups of women and men.

The Equality and Fairer Scotland Statement

The Equality and Fairer Scotland statement sets out the following opportunities and challenges for the spending review period:

1. Support an economic recovery which continues to progress action to tackle structural inequality in the labour market, including through good green jobs and fair work.

⁹ O'Hagan, A. (2018) Gender Budgeting in Scotland – A work in progress

2. Ensure that the devolved taxation system is delivered in a way which is based on ability to pay and that the devolved social security funding increases the resources available to those who need it.
3. Ensure that inequalities in physical and mental health are tackled through the effective delivery of health and social care services as well as broader public health interventions.
4. Build digital services that are responsive to individuals and address inequality of access to digital participation.
5. Deliver greater progress towards meeting statutory child poverty targets.
6. Deliver greater progress towards closing the attainment gap.
7. Improve the availability and affordability of public transport services, to ensure those more reliant on public transport can better access it.
8. Ensure that policies, action and spend necessary to mitigate and adapt to the global impacts of climate change deliver a just transition for people in Scotland.
9. Better realise the right to an adequate home that is affordable, accessible, of good quality, and meets individual need whilst ensuring that progress on tackling current inequality of housing outcome is addressed.

The Committee would welcome views on whether these opportunities and challenges are correctly focused, whether they are tangible and whether they are measurable?

Specifically:

Does the current approach to Equality Impact Assessments and Fairer Scotland Duty Assessments produce a fair budget/meaningfully impact budget decisions? If not, how can this be improved?

Currently, there is a lack of transparency about how Equality Impact assessments and Fairer Scotland Duty Assessments are used within the budget process. There has not been consistent publication of the impact assessments by all government departments in previous years so it is not possible to fully scrutinise the process. The publication of the RSR also lacked transparency on the impact assessments that were conducted through the RSR decision making process, however, the RSR did commit to publication and easy access to EQIAs from this coming budget onwards. SWBG looks forward to these publications and to improving openness in the impact assessment processes that are used within decision making.

The Equality and Fairer Scotland Budget Statement (EFSBS) should act as a way of documenting the analysis that informs the budget decisions providing a clear relationship between how decisions in the budget are driving towards the National Performance Framework. This would serve again to make the relationship between impact assessments and decision making more transparent to the public. What is critical is that such processes are used to inform decision making and not conducted at the end of a decision-making process and made to fit a decision already taken.

The Equality Budget Advisory Group has provided analysis and recommendations on equality and human rights budgeting for 2021-2026 parliamentary session. These recommendations can be found: <https://www.gov.scot/publications/equality-budget-advisory-group-recommendations-for-equality-and-human-rights-budgeting---2021-2026-parliamentary-session/pages/introduction/>

Recommendations within this report include concrete action to improve analysis and quality within impact assessments, how they are used in decision making and the culture across government and parliament in valuing the role played by equalities and human rights analysis in the process.

The Scottish Government is expected to respond to these recommendations this month and SWBG recommend this Committee scrutinises this response and the actions committed to within it.

In addition to this the Public Sector Equality Duty review should be picking up on the well documented weaknesses in the EQIA process. SWBG recommends that the Committee takes a joined up approach to considering these different aspects of legislation to support the best scrutiny and improvement of the impact assessment process across Scotland.

How can human rights be fully incorporated into the impact assessment process?

Incorporating human rights into the impact assessment process is about improving the depth of analysis of other complementary assessment processes. The Committee should encourage the government to reflect this within their forthcoming Equality and Human Rights Mainstreaming Strategy.

Again, recommendations from the EBAG independent members to build capacity and understanding will support the incorporation of human rights into impact assessment processes. Part of this understanding is the importance difference that human rights requirements and equalities requirements have so that the consideration of both can complement the delivery of all.

Do the 9 key opportunities and challenges identified in the Equalities and Fairer Scotland Statement correctly identify the key opportunities and challenges around building a fairer Scotland?

The 9 key opportunities and challenges identified provide a useful additional layer of analysis within the EFSBS. However, there is a lack of connection between this statement, the Programme for Government and critically the National Performance Framework which sets out Scotland's priorities as a nation.

SWBG recommends that the EFSBS joins up particularly with the NPF to demonstrate how budget decisions are being made contribute to Scotland's nationally agreed outcomes. The ambition would be that this would also serve to support greater evaluation of the budget decision making process.

In terms of considering if the existing challenges correctly identify the key opportunities and challenges around building a fairer Scotland it will be imperative to consider the varying impacts of the current cost of living crisis.

Consideration of substantial pieces of work conducted during the height of the Covid-19 pandemic also contain important recommendations that continue to have significance. For example, the recommendations of the Social Renewal Advisory Group and the Race Equality and Covid Advisory Groups. Scrutiny on progress made towards these recommendations and how these may need to be prioritised in light of the cost of living crisis.

Can progress against these priority areas be tangibly measured?

As stated in the previous answer, SWBG believes greater connection within the EFSBS and the priority areas identified and national outcomes would be a significant step in bringing better measurement and evaluation into the impact of budget decisions on addressing equality and human rights issues. SWBG believes that this evaluation of decision making is currently missing and there is need for improved processes to build evaluation and reporting on this into the budget process. Again, the recommendations set out by EBAG include recommendations on the process of the budget which would allow for greater understanding of the impact of past spend and budget allocations. Including, in-year reports, a mid-year review and work with public authorities funded through the Scottish Budget to develop processes to report impact of spend.

Building on previous committee work

During last year's Committee scrutiny of the Budget, there were questions for the Cabinet Secretary around there being a lack of funding certainty for the voluntary sector, with complaints that this sector was constantly facing uncertainty around single year budget settlements.

Following the publication of the Resource Spending Review this uncertainty remains. As such, the Committee would be interested in views on the following:

Has the Resource Spending Review given the voluntary sector the funding certainty it was hoping for?

SWBG support the view of SCVO of the resource spending review was a missed opportunity for the voluntary sector. Without key funding commitments to the voluntary sector included in the RSR the important role of this sector was overlooked in the planning and this is an area that will be watched in the forthcoming budget.

For more details on the SCVO approach please see: [SCVO proposals for the Scottish Government: Programme for Government 2022/23 – SCVO](#)

Are funding arrangements for the voluntary sector fit for purpose?

Again SWBG refer to SCVO analysis. Current funding arrangements are not fit for purpose and years of underfunding and poor funding practice mean that the voluntary sector faces the rising costs from a challenging position. More details in terms of statistics can be found the SCVO pre-budget scrutiny to the Finance and Public Affairs Committee: [SCVO response to the Finance & Public Administration Committee: Scotland's public finances in 2023-24 - the impact of the cost of living and public service reform](#)

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