



NI WOMEN'S BUDGET GROUP

NORTHERN IRELAND WOMEN'S BUDGET GROUP (NIWBG) RESPONSE TO THE DRAFT BUDGET

Department of Finance Consultation

Prepared by Alexandra Brennan (Coordinator) of NIWBG

February 2021

The Northern Ireland Women's Budget Group (NIWBG) is made up of organisations and individuals from the women's sector, trade union movement, academia and wider civil society in Northern Ireland, with the aim of implementing a gender equal economy. The members of the NIWBG scrutinise policy and budgetary matters with a gendered lens to bring attention to the different ways in which women and men are affected by government-level decision-making. It aims to provide policy- and budget-makers with policy analysis to secure substantive equality for women and men through the assessment of gender impact.

The NIWBG works with a range of organisations in Northern Ireland on devolved issues and with sister organisations in Wales, Scotland, England and Ireland on East-West and North-South issues.

We hope that our response to the consultation will be considered by the Department of Finance when finalising the budget.

If there are any questions or comments regarding the NIWBG's consultation response, please direct them to the Coordinator for the NIWBG, Alexandra Brennan (info@niwbg.org).

INTRODUCTION

Throughout the Draft Budget, there are numerous references to the difficulties posed to the Department in formulating a budget without significant cuts to services. We acknowledge the struggle that comes with the amount of ring-fenced and centralised funding. However, we are concerned about how thoroughly equality has been considered throughout the process. Additionally, the rushed nature of the consultation period and the subsequent date for the final budget does not make it easy for us to contribute to this consultation, nor does it assure us that our calls for greater consideration of equality will be addressed in the final budget.

Below are only a few social and economic issues that will be greatly affected both by what is proposed in and absent from the Draft Budget. This is an indication of some of the fundamental issues surrounding women's equality that are perpetuated by current decision-making practices. While they are presented separately, a cumulative approach must be taken to effectively challenge these issues. For a more detailed analysis on women's inequality in Northern Ireland pre- and post-March 2020, we direct you to the [WPG's Feminist Recovery Plan](#). Many of the recommendations within the document, which are promoted in this response, are relevant to the Draft Budget and have yet to be adequately addressed at the government level. Additionally, we urge the Department to look into the [Commission on a Gender Equal Economy's Creating a Caring Economy: A Call to Action](#) and their 8 steps to achieving a caring economy. The steps focus on restructuring how we view the economy to promote the importance of care and equality, and highlights how this restructuring addresses the issues mentioned in the following sections.

CHILDCARE

Before we entered the current health and economic crisis, the calls for a comprehensive, affordable childcare strategy were numerous within the women's sector as costs for childcare continue to rise. According to the Northern Ireland Childcare Survey (2019), 50% of families who responded to the survey noted that they spent over 20% of their income on childcare costs - 63% of lone parents responded the same¹. Rural women struggle both with the cost and the availability of childcare provisions, with one participant in a dialogue with the Commission on a Gender Equal Economy stating: "Rural childcare is almost non-existent...where there is provision it is often focused on older kids – after school clubs and so on, but nothing for the younger ones."² The lack of childcare is both an economic and a social issue affecting communities and families, with women bearing a disproportionate, negative impact.

In 2016, ONS published a report that showed that women engage in 60% more unpaid work and spend nearly twice as much time on cooking, cleaning, and childcare than men³. This situation has not improved with 'flexible' work schedules caused by the pandemic. In a briefing published by the UK Women's Budget Group in February 2021, 58% of mothers responded that they are the main carers of their children, 57% responded that they are the main supervisors of their children and 66% responded that they mainly do the housework, compared to 23%, 25% and 25% of fathers respectively⁴. From this data, it is clear that even if both parents are allowed to work

¹ Employers for Childcare (2019). *Northern Ireland childcare survey*. (<https://www.employersforchildcare.org/app/uploads/2019/06/Northern-Ireland-Childcare-Survey-2019-FINAL.pdf>)

² Commission on a Gender Equal Economy (2020). *Creating a caring economy: a call to action*. (<https://wbg.org.uk/wp-content/uploads/2020/10/WBG-Report-v10.pdf>)

³ ONS (2016). *Women shoulder the responsibility of unpaid work* ([Women shoulder the responsibility of 'unpaid work' - Office for National Statistics](#))

⁴ UKWBG (2021). *3 in 10 low-income families have lost hours at work because of the pandemic* [Press Release] ([3 in 10 low-income families have lost hours at work because of the pandemic - Womens Budget Group \(wbg.org.uk\)](#))

from home, it does not mean that the unpaid responsibilities of maintaining the home are equally shared. Therefore, flexible working is not the answer to Northern Ireland's childcare issue, and proper policy should be put in place to protect people from being taken advantage of if such work continues after the pandemic.

Whether mothers can or cannot work from home, their likelihood of maintaining work worsens with prolonged school closures. In January 2021, the UK Women's Budget Group released data that showed women on the lowest incomes are eight times more at risk of losing their jobs and that women working part-time are more likely to report that they will have to take time off work with no pay with school closures⁵. Considering that nearly 40% of the female labour force in Northern Ireland is in part-time work compared to 12% of the male labour force⁶, there is serious concern over their job security as children remain at home. Unfortunately, this is an extreme version of the pre-pandemic situation for many part-time female workers. Due to the high prices of childcare services, it is not economically viable for women in part-time jobs to work or continue working⁷. Essentially, the lack of childcare provisions forces (mainly part-time working) women out of work. This is one factor attributed to the high rate of economic inactivity amongst women in the labour market. Recognising the importance of unpaid care in the economy, as recommended by the *Creating a Caring Economy* report, would address the current struggle to balance paid work and unpaid caring responsibilities⁸.

⁵ UKWBG (2021). *Mothers on the lowest incomes are eight times more at risk of losing their job due to school closures in the UK* [Press Release] ([Mothers on the lowest incomes are eight times more at risk of losing their job due to school closures in the UK - Womens Budget Group \(wbq.org.uk\)](https://www.womensbudgetgroup.org.uk/news/2021/01/20/mothers-on-the-lowest-incomes-are-eight-times-more-at-risk-of-losing-their-job-due-to-school-closures-in-the-uk))

⁶ Lisa Wilson (2020). *How unequal? The unadjusted gender pay gap in earnings in Northern Ireland & the Republic of Ireland* ([Unadjusted gender pay gap in Northern Ireland and the Republic of Ireland 2020_1.pdf \(nerinstitute.net\)](https://www.nerinstitute.net/publications/unadjusted-gender-pay-gap-in-northern-ireland-and-the-republic-of-ireland-2020-1.pdf))

⁷ Fraser of Allander Institute (2020). *Inclusive growth in Northern Ireland* ([inclusive-growth-in-northern-ireland.pdf](https://www.inclusive-growth-in-northern-ireland.pdf))

⁸ Commission on a Gender Equal Economy (n 2)

ECONOMIC INACTIVITY AND UNEMPLOYMENT EXPERIENCED BY WOMEN

A major obstacle to women's economic equality is the high level of economic inactivity amongst women in comparison to men. Overall, Northern Ireland has higher rates of economic inactivity when compared to the rest of the UK (27.0% vs. 20.7%)⁹. Between men and women, however, the rates of inactivity differ. According to NISRA, nearly one third of working-age women are economically inactive compared to nearly one quarter of men¹⁰. As mentioned before, a main cause of women's higher levels of economic inactivity can be attributed to the high cost of childcare which forces women from the labour market. 35.4% of women in Northern Ireland cited "looking after the family and home" as the reason for their inactive situation - this is the highest in the UK, with 35.3% of women in England, 28.1% of women in Wales and 27.6% in Scotland answering the same¹¹. This not only contributes to women's inequality in the labour market, but it means that people are not reaching their full potential and the economy does not benefit from high levels of engagement from all sections of society.

In Northern Ireland, men have a higher rate of unemployment than women, though the gap (56% vs. 44%) has narrowed over recent years¹². In 2020 alone, over 180,000 retail jobs were lost across the UK¹³, with the closing of significant high street employers like Debenhams contributing to retail job loss in Northern Ireland. The Centre for Retail Research estimates that following the first quarter of 2021, the sector will have reached over 200,000 job losses¹⁴. The collection of gender-disaggregated data on the

⁹ Northern Ireland Statistics and Research Agency (NISRA) (2021). *Northern Ireland labour market report* ([Labour Market Report - January 2021 \(nisra.gov.uk\)](https://www.nisra.gov.uk/labour-market-report-january-2021))

¹⁰ NISRA (2020). *Women in Northern Ireland 2020* ([Women in NI 2020_0.pdf \(nisra.gov.uk\)](https://www.nisra.gov.uk/women-in-ni-2020))

¹¹ Fraser of Allander Institute (n 7)

¹² NISRA *Women* (n 10)

¹³ Centre for Retail Research (2021). *The crisis in retailing: closures and job losses* ([The Crisis in Retailing - Check Latest Closures & Job Losses \(retailresearch.org\)](https://www.retailresearch.org/the-crisis-in-retailing-check-latest-closures-job-losses))

¹⁴ Ibid.

retail job loss would give us a better picture of how many women were affected in Northern Ireland. While there have been proposals to support male-dominated sectors like construction¹⁵, the absence of a strategy to facilitate employment in female-dominated sectors like retail would be detrimental to equality in the labour market. Therefore, funding for targeted policies that address women's obstacles to employment, such as bespoke training sessions and increased, efficient public transport (specifically in rural areas) are crucial to levelling women's and men's places in the labour market.

SOCIAL SECURITY

The pandemic has shown weaknesses in the social protection system, most notably around the uncertainty of the £20 uplift to Universal Credit. As of August 2020, the number of Universal Credit claimants rose to 132,640 people¹⁶. Comparatively, the number of claimants was just over 50,000 in August 2019¹⁷. Out of the 96,720 people that were in payment, 28% were lone parents¹⁸. While there is no gender-disaggregated data on the topic, we know that 91% of lone parents are women¹⁹. We also know that, generally, women are more likely to:

¹⁵ The Department for Communities' EQIA states that they plan to use part of their Capital allocation of £224.8m to give a "boost" to the construction sector, amongst other un-named sectors. If retail or other majority-female sectors are included amongst the un-named, that should be stated. Department for Communities (DfC) (2021). *Draft Budget 2021-2022 Equality Impact Assessment* ([DfC Draft Budget 20212022 Equality Impact Assessment.pdf](#))

¹⁶ NISRA & DfC (2020). *Universal Credit: Northern Ireland* ([NI Universal Credit Statistics Aug 2020 \(communities-ni.gov.uk\)](#))

¹⁷ NISRA & DfC (2019). *Universal Credit statistics Northern Ireland* ([dfc-ni-uc-stats-aug19.pdf \(communities-ni.gov.uk\)](#))

¹⁸ NISRA & DfC 2020 *Universal* (n 16)

¹⁹ Siobhán Harding (2020). *The impact of Universal Credit on women* ([The Impact of Universal Credit on Women Revised.pdf \(womensregionalconsortiumni.org.uk\)](#))

“...claim social security benefits, more likely to use public services, more likely to be in low-paid, part-time and insecure work, more likely to be caring for children/family members and more likely to have to make up for cuts to services through unpaid work.”²⁰

A failure to maintain the £20 uplift to Universal Credit will bring about a return to the detrimental austerity policies that followed the 2008 financial crisis. With the Department for Communities’ EQIA suggesting that the already lengthy 5-week wait time for Universal Credit will increase due to the restrained budget²¹, women will be faced with debt and a decreased income alongside their pre-existing economic struggles.

The two-child limit and the benefit cap only add to the worsening economic situations of women seeking social security. When the two-child limit was implemented across the UK in 2017, it was estimated that the limit would push a further 200,000 children into poverty²². As mentioned above, data shows that women are the predominant carers of their children; children’s poverty is women’s poverty and women’s poverty is children’s poverty. The benefit cap disproportionately affects women, as well; 77% of those affected by the benefit cap are lone parents²³. Issues surrounding social security and benefits have only been exacerbated by the economic crisis as more families rely on these resources and experience the difficulties surrounding their own uncertain economic situations, which are heightened by the two-child limit and the benefit cap. It should be a priority to invest in a more autonomous

²⁰ Women’s Policy Group NI (WPG) (2020). *Covid-19 feminist recovery plan* ([covid-19 feminist recovery plan \(wrda.net\)](https://www.wrda.net/))

²¹ DfC (n 15)

²² British Pregnancy Advisory Service (BPAS) (2018). *The two-child limit on welfare supports* (<https://www.bpas.org/get-involved/campaigns/briefings/the-two-child-limit-on-welfare-supports/>)

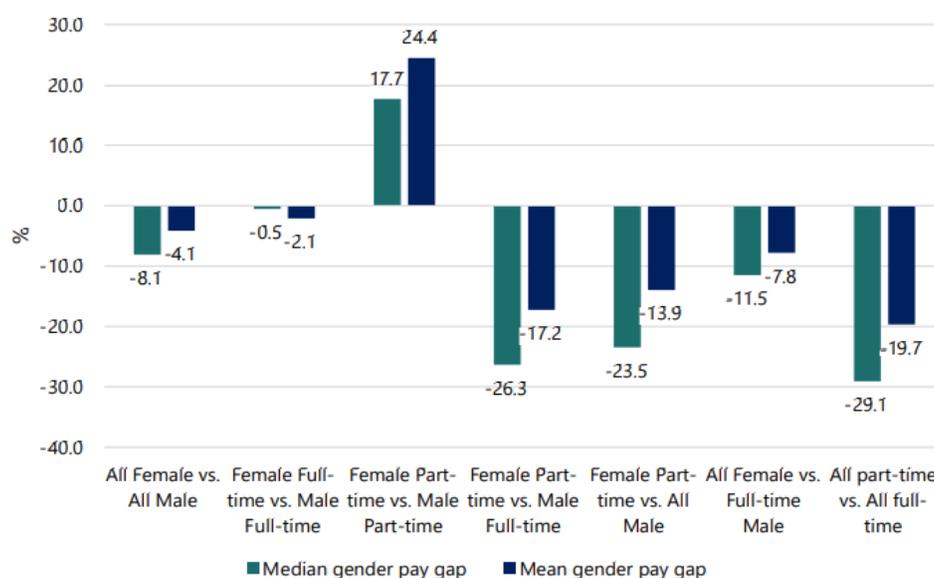
²³ NISRA & DfC (2020). *Benefit Cap: Northern Ireland* ([Northern Ireland Benefit Cap Statistics August 2020 \(communities-ni.gov.uk\)](https://www.communities-ni.gov.uk/))

social protection system for women similar to Australia's²⁴, as recommended by the *Creating a Caring Economy* report.

GENDER PAY GAP

The gender pay gap is a system of measurement showing the differences in pay that working women and men earn, helping to identify inequalities and determine their extent in the labour market. Specifically, the unadjusted gender pay gap compares all female earnings to all male earnings and is useful in identifying overall inequality in the

Figure 1: Gender Pay Gap in median and mean hourly pay: Percentage difference in female earnings as compared to male earnings



labour market. A recent report²⁵ sets out clearly the current Northern Ireland gender pay gap. A portion of the findings from the report, as seen in **Figure 1**²⁶, compares different combinations of male and female earnings. Although the median and mean 'all female'

²⁴ Tax and Transfer Policy Institute (TTPI) (2019). *A 'fresh approach to Universal Credit' – are there lessons from Australia?* ([A 'Fresh Approach to Universal Credit' – Are There Lessons from Australia? - Austaxpolicy: The Tax and Transfer Policy Blog](#))

²⁵ Wilson (n 6)

²⁶ Ibid.

versus 'all male' differ slightly, it is clear that women in Northern Ireland earn less than men. The gap between full-time female and male workers is small and the part-time gender pay gap is shown to favour women. However, it is important to note that the full-time gender pay gap has widened while the part-time gender pay gap has narrowed. This can be attributed to the fact that part-time women's income growth has slowed compared to men's²⁷. Additionally, 40% of women work part-time compared to 12% of men, so a key comparison of the workforce is female part-time versus male full-time, which shows a significant gender pay gap favouring men.

It is necessary to identify and address the gender pay gap in Northern Ireland, as its existence affects women's economic situations and their life decisions. For example, single women have higher earnings than single men (5.8% difference). Married women, however, make 75p less per hour than married men, suggesting a 'marriage premium' for males and a 'marriage penalty' for women²⁸. The gender pay gap also favours men with children over women with children, suggested a 'motherhood penalty'²⁹. These sorts of gaps, paired with rising costs of childcare, are what drive women out of the labour force - it is not a choice, but rather a weighted decision that sees men more likely to stay in work because of higher salaries afforded through these premiums. Without a childcare strategy, without a job scheme targeted towards women's employment, without concerted efforts to amend the gender pay gap, this cycle will continue.

²⁷ Men's part-time gross hourly earnings increased 31% between 2013 to 2019, compared to an increase of 17% for women's part-time gross hourly earnings during the same time period. Wilson (n 6).

²⁸ Ibid.

²⁹ Ibid.

CONSIDERING EQUALITY

We understand the particularly challenging context for public policy making in general and budgetary pressures in particular. However, we would stress, as set out by the Equality Commission³⁰, that public authorities need *'to consider not only its function of setting a budget for its operations, but also how that budget impacts to change its policy and service delivery'*. The constrained time scale has been unhelpful but, in addition, the information about equality considerations undertaken by departments has not been adequate to allow scrutiny and engagement on the part of civil society. In particular, the cumulative impact of the Budget is not evident and so consultees cannot contribute to the process.

Including equality considerations in the budgets and budgetary process requires, gender disaggregated data, departmental-specific and high-level equality objectives and monitoring structures. Several women's centres and organisations, such as [Women's Regional Consortium](#), carry out robust qualitative research that gives voice to the diverse, lived experiences of women in Northern Ireland. However, the lack of gender-disaggregated data hinders our ability to effectively advocate on behalf of women and leaves decision-makers with data that presents a false narrative – one where the diversity of experiences between women and men is unaccounted for and therefore absent in crucial policy and budgetary decisions. In addition to obtaining disaggregated data, mechanisms must be put in place to properly assess the data, guided by pre-determined gender equality objectives and indicators for each department. Such change

³⁰ Equality Commission for Northern Ireland (ECNI) (2014). *Budgets and Section 75: a short guide* ([Section 75 and Budgets short guide.pdf \(equalityni.org\)](#))

needs to be monitored and reviewed in a comprehensive report to ensure that adjustments to the decision-making process produce intended results.

As much of this budget is aimed at mitigating issues stemming from the health and economic crises, it is imperative that the Department complies with its statutory equality duties regarding COVID and non-COVID funding. The Equality Commission has prepared a guide for the development of COVID-related policies and Section 75 duties. They emphasise the importance of incorporating the equality duties in the budgetary process and assert that the equality duties should not be a quick, *'tick-box exercise'*³¹. From the EQIAs and equality screenings that have been published by Departments at this time, it appears to be just that – a tick-box exercise. These assessments are required before the budget is finalised, not only to inform decision-makers about their budget's effects on equality, but to ensure the budget is both clear and transparent regarding the assessment of predicted impacts.

Separate from the individual Departments' equality assessments, the publishing of a cumulative impact assessment should coincide with the release of the draft budget. While the Departmental equality screenings are necessary, an overall look at how the entire budget will impact Section 75 groups provides a more robust understanding of the proposal for consultees and greater transparency. At this time, the NIWBG has not found a cumulative impact report, clear action measures nor a rural needs assessment. If these actions were carried out and have informed the current budget proposal, that needs to be clearly stated with reports to signify how it guided the decision-making process.

³¹ ECNI (2020). *The Section 75 duties when developing Covid-19 related policies* ([Date as Postmark \(equalityni.org\)](https://www.equalityni.org))

We understand that it is intended to reform the budgetary processes and that this could be facilitated by the anticipated introduction of multi annual budgets. We look forward to the development of new budgetary processes that are transparent and participatory. New processes should ensure that the Budget is aligned with Programme for Government equality objectives and indicators and evidence based. We would draw the Department's attention to the [review \(2017\) of the budgetary process in Scotland](#) which sought to develop clear structures and mechanisms for consideration of equality and for political and civil society scrutiny.

GENDER BUDGETING

The current budgetary process is far from 'neutral' - the budget and its policies have gendered consequences, whether they be intended or not³². By taking a 'gender neutral' stance, decision-makers are oblivious to the complexities between the experiences of women and men and reinforce systemic disadvantages faced by women and other groups. We note and welcome that, in the Executive Office response (September 2020)³³ to the Women's Policy Group's *Feminist Recovery Plan* (July 2020)³⁴, the Department of Finance addresses the Women's Policy Group's recommendation on gender budgeting saying that the Department appreciates that call.

A scoping study (2013)³⁵ commissioned by the Equality Commission considers how gender budgeting tools can be used in meeting Section 75 requirements and how

³² Angela O'Hagan (2017). *Gender budgeting in Scotland: a work in progress* ([\[24499471 - Administration\] Gender budgeting in Scotland. A work in progress \(1\).pdf](#))

³³ Dr Mark Browne to Paula Bradley MLA, chair of APG UNSCR 1325, Women, Peace and Security, 15 September 2020, p. 52

³⁴ WPG (n 20)

³⁵ Sheila Quinn (2013). *Equality Responsive Budgeting* ([Equality Responsive Budgeting \(equalityni.org\)](#))

the international models have useful application in Northern Ireland. Quinn concludes that applying impact assessment processes to mainstream gender equality is ‘...a worthwhile enterprise, both in terms of the recognised demand for a deeper application of the Section 75 duties to the budget process but also in terms of the wealth of methodologies associated with gender responsive budgeting which are adaptable to the Northern Ireland context’ and ‘vital [at] all levels of government ... as a means of fulfilling Section 75 duties’³⁶.

We refer the Department to the work undertaken by OECD in this area. A 2018 survey³⁷ by OECD determined that gender mainstreaming had been adopted in nearly half of OECD Member countries (17). OECD considers progress³⁸ by countries in respect of three measures – establishing a strategic framework, development of tools of implementation and the creation of an enabling environment – demonstrating the considerable richness of international experience in offering models of good practice. That gender budgeting can be implemented in a number of ways is advantageous to Northern Ireland, as it can build upon existing legislation, effective budget and policy models and administrative structures.

We would recommend that gender budgeting expertise be incorporated into the budgetary reform process and the resulting framework including the planned Fiscal Council and would be pleased to advise the Department on the opportunities for this.

³⁶ Quinn (n 35)

³⁷ OECD (2020). *Policy framework on sound public governance: baseline features of governments that work well* (https://www.keepeek.com/Digital-Asset-Management/oecd/governance/policy-framework-on-sound-public-governance_c03e01b3-en)

³⁸ Ibid.

We urge officials to engage with working papers published by the research team consisting of Prof. Ann Marie Gray, Prof. Joan Ballantine and Dr. Michelle Rouse at Ulster University³⁹ in order to understand potential benefits of gender budgeting. The NIWBG is partnered with the research team on a project focused on gender budgeting potentials in Northern Ireland. We would be pleased to meet with the Department to further discuss gender budgeting as a tool to help fulfill the Department's Section 75 requirements.

³⁹ [Gender Budgeting Working Paper 1: What does the literature tell us? Lessons from Northern Ireland \(NI\) & Gender Budgeting Working Paper 2: Case Study: Apprenticeships in Northern Ireland](#)

QUESTIONS FROM THE CONSULTATION:

1. What services would you prioritise?

The level of constraint placed on decision-makers due to the flat budget is understood. However, the question should not be, “What services would you prioritise?” but rather, “What process should inform such a decision?” This is where preliminary gender analysis for the 2021-2022 budget and full implementation of gender budgeting for future policies and budgetary decisions can help. With the application of a Northern Ireland-specific gender budgeting tool, prioritisation of services would be based on positive and negative gender impacts. Additionally, it would bring attention to areas where pre-existing services can be widened or adjusted to acknowledge and include the different experiences between men and women. For this level of analysis, gender-disaggregated data is essential.

As there is little time before the publication of the final 2021-2022 Budget for the creation and implementation of a gender budgeting tool, an analysis of the gendered impacts of prioritising and/or de-prioritising a service as well as the objective needs of equality groups is recommended. While this will not be as comprehensive as the gender budgeting process, it will provide an understanding of the potential benefits or damages prioritising a service will have on women. For example, low-paid and unpaid care, the majority of which is carried out by women, are not given much economic value. This past year is evidence for why increasing the economic value of care should be a priority.

2. Are there services we should stop or reduce?

We reiterate that the question should not be, “Are there services we should stop or reduce?” but rather, “What process should inform such a decision?” Additionally, restate our recommendation to undertake a gender analysis of the proposed services to inform such a decision. If the withdrawal of a service will have a significant, negative impact on women, then this should not be considered. We advocate that a gender budgeting analysis is used to inform such decisions on expenditure.

3. *Are there ways of raising revenue?*

The adoption of free, universal childcare is not only an urgent need for women in Northern Ireland, but it can help raise revenue as well. In a UK Women’s Budget Group (UKWBG) report to HM Treasury, their research found that free, universal childcare would create more jobs and as a result, generate additional tax revenue⁴⁰. Furthermore, it would alleviate the responsibility of childcare on mothers and would allow those who left the labour market for childcare reasons to return to the paid economy⁴¹. Speaking more generally, investment in the entire care sector would both raise revenue and create jobs. The UKWBG found that a 2% investment of UK GDP in the care sector would create 1.5 million jobs, twice the amount that the same investment in the construction sector would produce, producing millions in tax revenue.

4. *How can we reduce demand for services?*

⁴⁰ Women’s Budget Group (WBG) (2020). *Budget representation to HM Treasury: invest in social infrastructure* ([WBG-Budget-2020-FINAL.pdf](#))

⁴¹ Ibid.

What the question is asking is unclear, as 'services' can refer to a number of policies. If this is in reference to the demand for social security, then the solution is to target the inequalities that led people to seek out such services through equality/gender budgeting. A few that particularly affect women are the lack of affordable childcare provisions, high rates of economic inactivity, and precarious, low-paid work. These issues are all interconnected and can be dealt with through programmes and strategies aimed at improving the situations of women. To begin, an affordable childcare strategy would increase women's engagement with the labour market. A women's employment strategy; greater funding for '*traditionally female*' apprenticeship programmes; encouraging women and girls into more lucrative, non-traditional apprenticeships and career paths and protections against precarious/low-paid work, such as implementing the Real Living Wage, would tackle the issue of economic inactivity and precarious working situations.

5. *How do we balance public sector pay against other priorities?*

As stated in our answers to the previous questions, a proper analysis of how the Budget will promote women's equality or perpetuate women's inequality is key. More women work in the public sector than the private sector (52.1% versus 47.9%) and more men work in the private sector than the public sector (68.4% versus 31.6%)⁴². Decision that are made regarding public sector pay are more likely to affect women, which should be noted when trying to balance it against other priorities. For example, so much of the public sector is the care sector, and as mentioned in our response to *Question 1*, we urge

⁴² Wilson (n 6)

the Department to prioritise increasing the economic value of care. This would benefit both public sector pay and 'other priorities' as the two are typically linked. Therefore, the two should not be pitted against each other as changes to one will most likely to affect the other. That is why a thorough analysis will help in making such a decision.

6. *Have you any other views for discussion?*

We would like to reiterate the urgent need for gender analysis and targeted actions to promote equality both in the labour market and wider society. The implementation of gender budgeting is crucial as we move towards a phase of economic recovery and continued budgetary reforms. We support a thorough and careful analysis of how this proposed budget will affect women, and advocate for more robust gender budgeting practices to become the standard across departments. Furthermore, it is important to heed recommendations made throughout this response, as well as in the *Feminist Recovery Plan* and the *Creating a Caring Economy: A Call to Action*. We are open to assisting the Department in implementing gender budgeting expertise into new and reformed budgetary structures like the Fiscal Council.

END OF CONSULTATION RESPONSE