



REPUBLIK ÖSTERREICH
Parlament

The implementation of gender budgeting within the framework of the Austrian Federal Budget Reform

Parliamentary oversight

Petra Gschiel
Parliamentary Budget Office

14th June 2018

Agenda

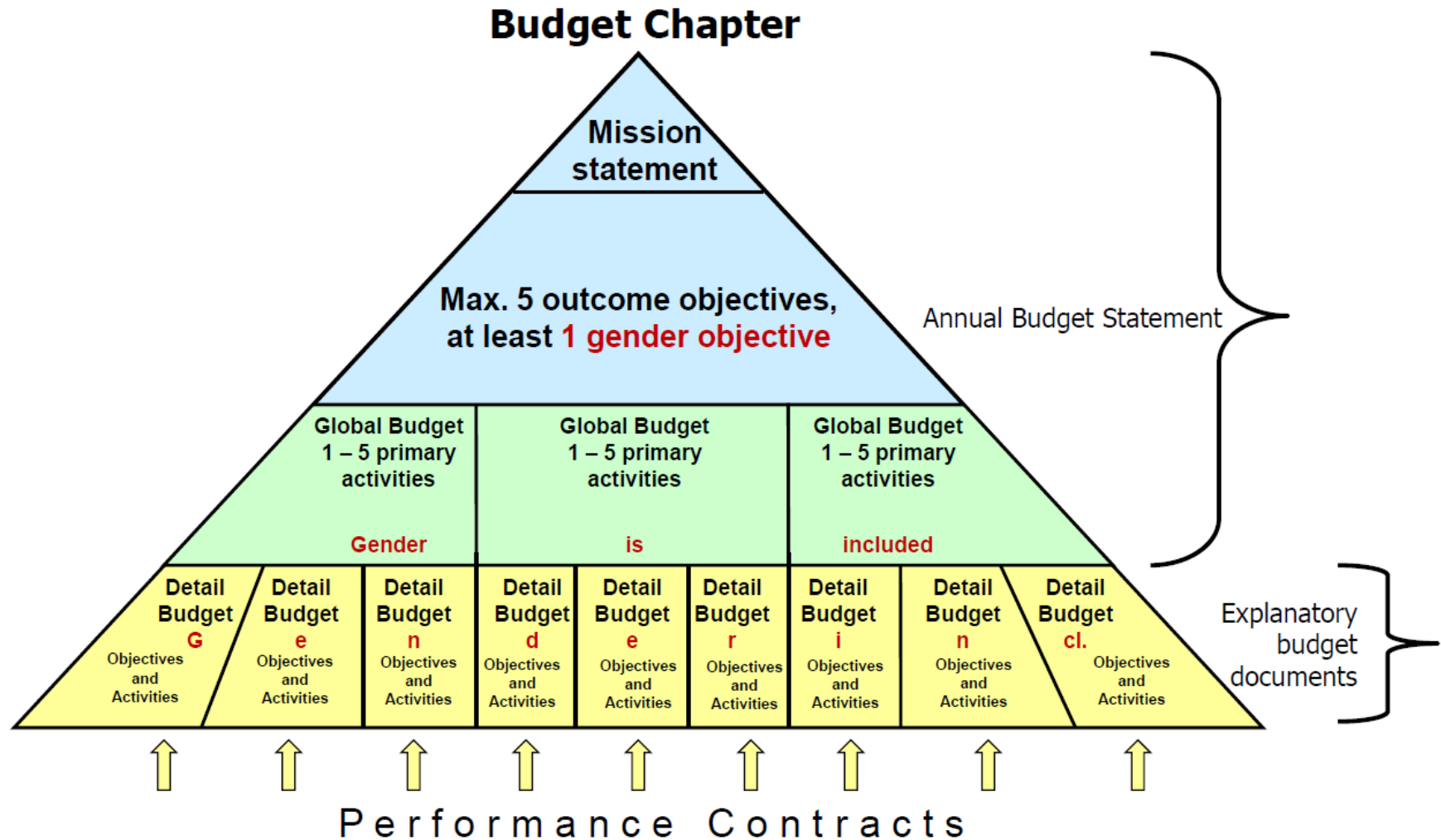
- Framework of gender equality and gender budgeting
- Statistical framework of the gender dimension in Austria
- Gender equality/gender budgeting and the annual budget law
- Gender equality and gender budgeting in the parliamentary debate
- Evaluation and reporting on gender equality and gender budgeting
- Conclusions by the Parliamentary Budget Office



FRAMEWORK OF GENDER EQUALITY AND GENDER BUDGETING



BUDGET REFORM FRAMEWORK – PERFORMANCE BUDGETING



PARLIAMENTARY FRAMEWORK (BASIC DOCUMENTS)

- Intense discussion of the legal framework for gender equality in the organic budget law in the course of the budget reform
- Performance information part of the annual budget documents and of the strategic report accompanying the Mid Term Expenditure Framework
- Review of impact assessment is part of the sets of documents for all drafts of new legislation presented by the government (usual way of initiating new legislation)
- Yearly controlling reports by the Performance Management Office on internal evaluations of performance budgeting results and evaluations of impact assessment of new legislation and major projects
- Discussion of reports with a gender Perspective submitted to the National Council (e.g. reports regarding the government strategy, income reports, reports concerning gender equality, reports on different kinds of grants)



PARLIAMENTARY FRAMEWORK (ORGANISATION)

Parliamentary committees involved in discussion of performance information

- Budget Committee (and subcommittee):
 - Debate on performance information (objectives, measures, indicators) within the annual budget and the mid term expenditure framework
 - Internal evaluation reports of performance budgeting results and impact assessment of new legislation and projects
- Sectorial Committees:
 - Review of impact assessment of new legislation
 - Discussion of policy field reports (including the gender Perspective; e.g. income report)
- Gender Equality Committee (special committee for Gender Equality):
 - New legislation on matters of equal treatment, fight against discrimination of women and men, equal-treatment in all policy areas
 - Equality report

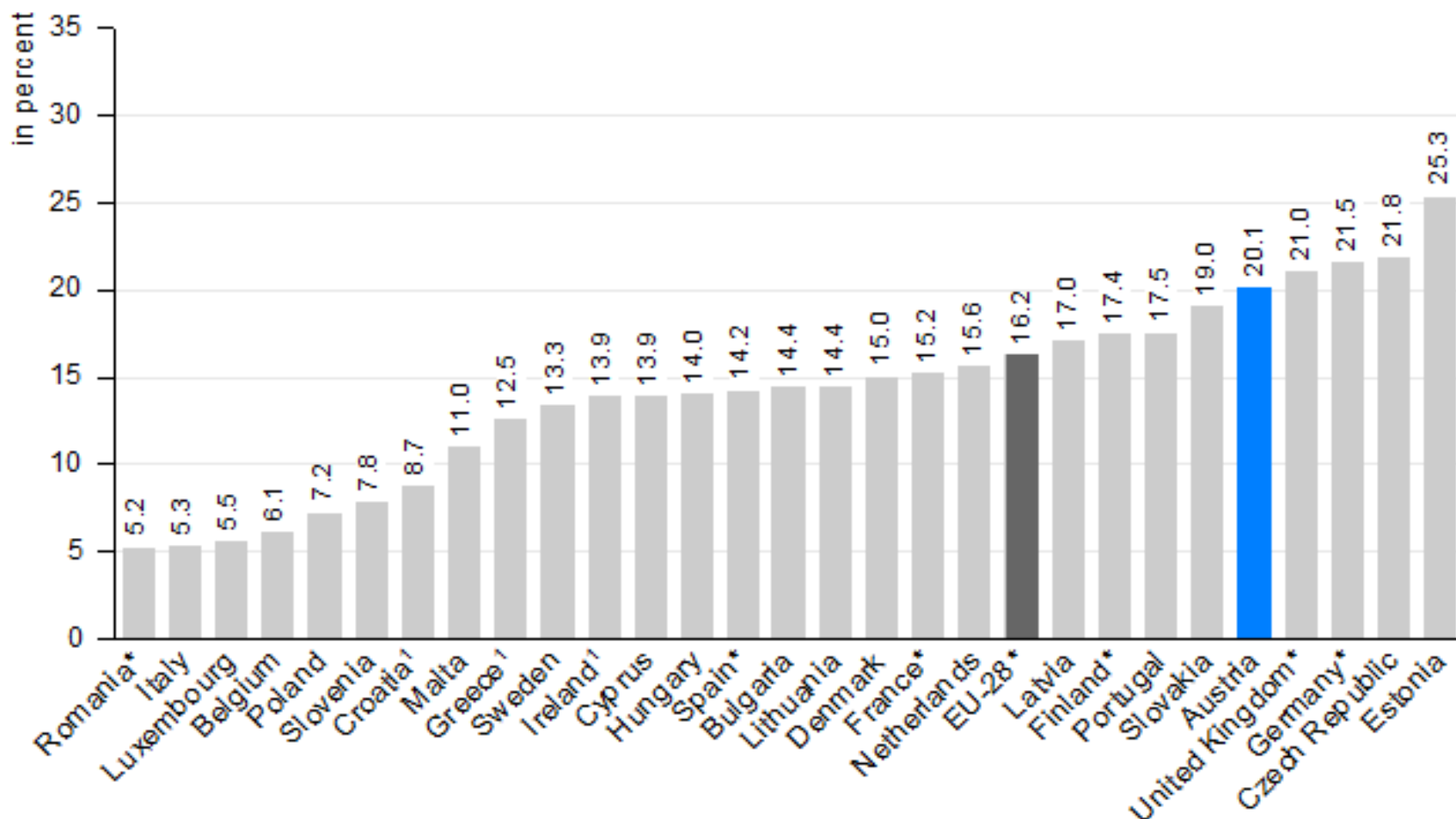


GENDER DIMENSION IN AUSTRIA

STATISTICAL FRAMEWORK



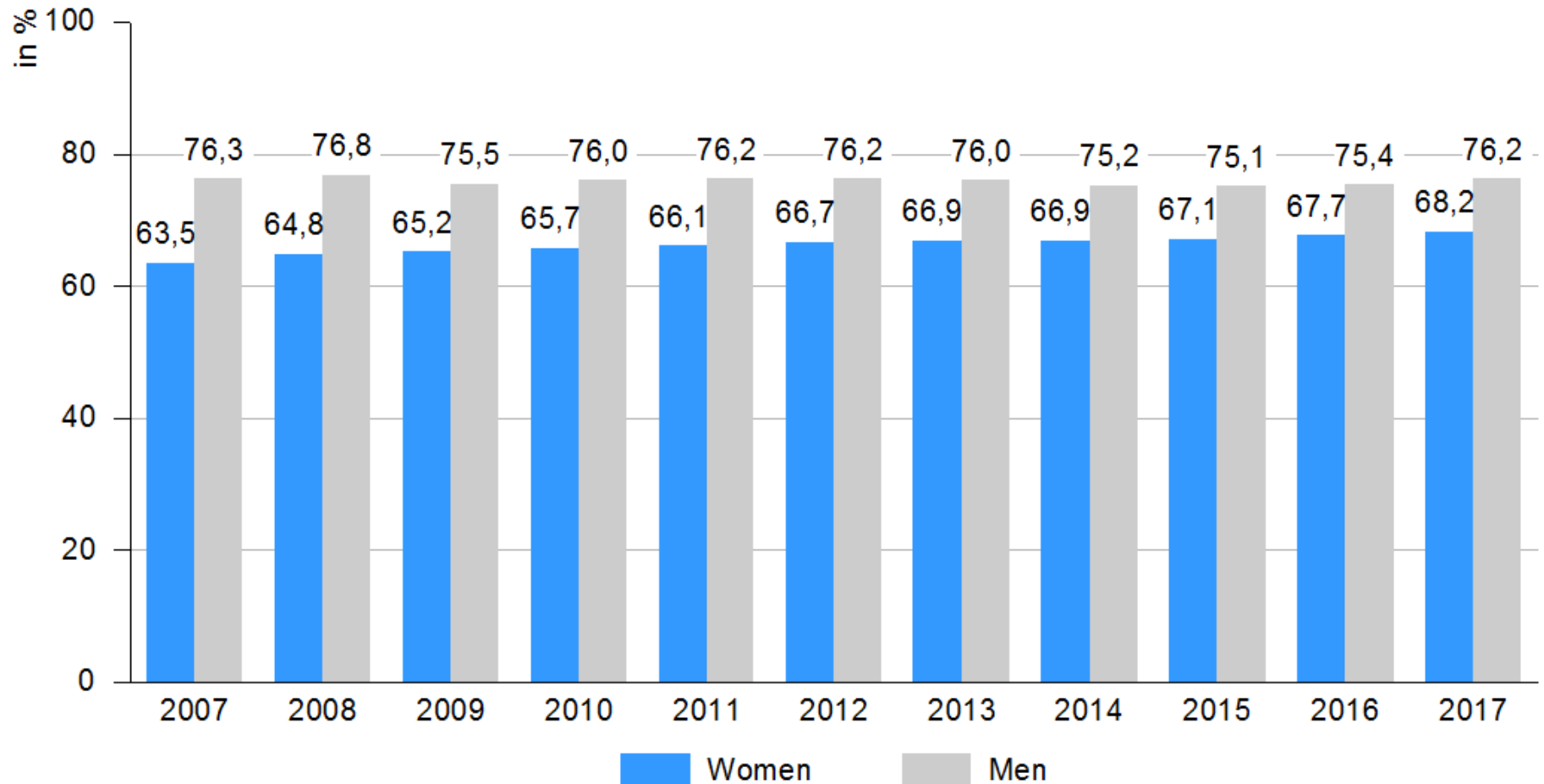
Gender pay gap in the EU Member States 2016



S: Eurostat. Gender pay gap (in unadjusted form). – Difference between the gross hourly earnings of men and women. – 1) Croatia, Greece, Ireland: data for 2014. –*) provisional. – Graphic: STATISTICS AUSTRIA. Compiled on 1.3.2018.



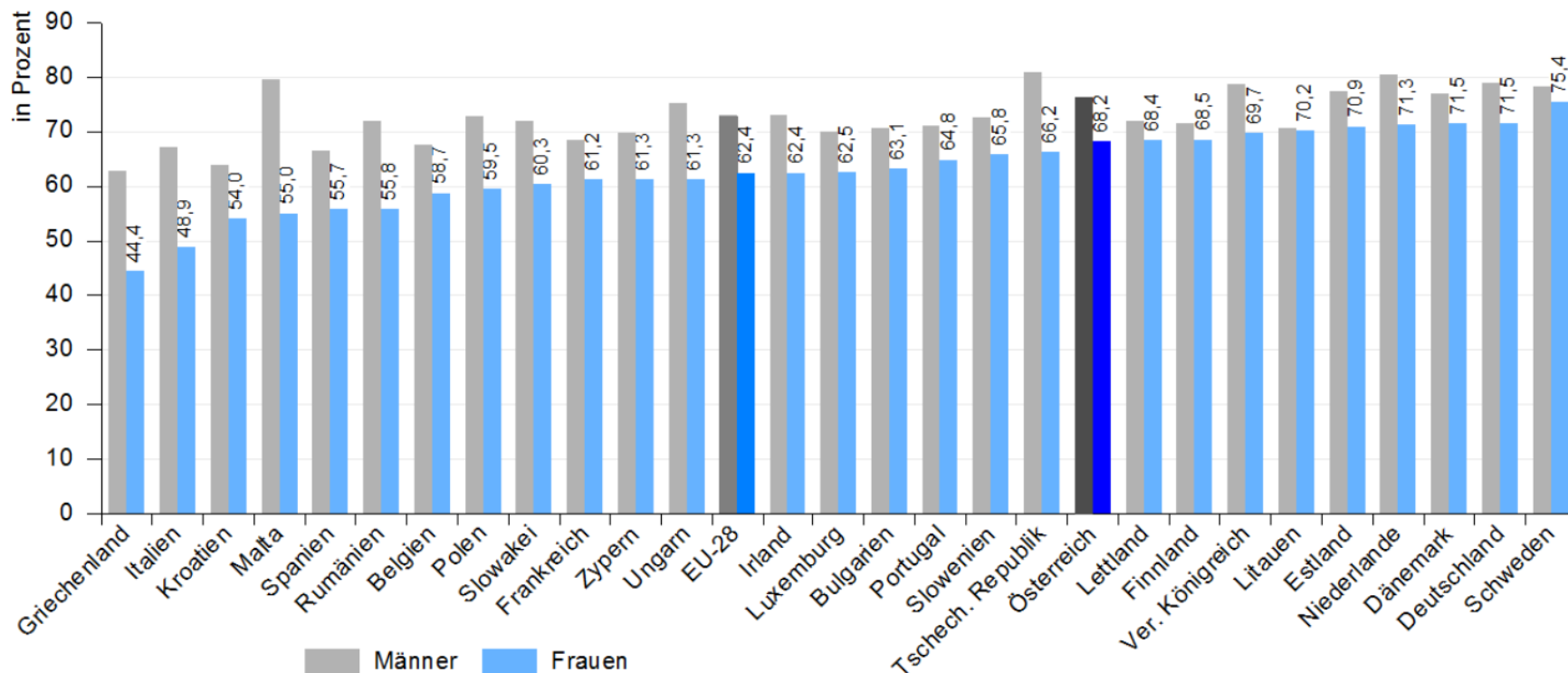
Employment rate¹ 2007-2017



S: STATISTICS AUSTRIA, Labour Force Survey (Microcensus). Compiled on 25 May 2018. – 1) ILO definition; Employed population 15 to 64 years as percentage of population 15 to 64 years.



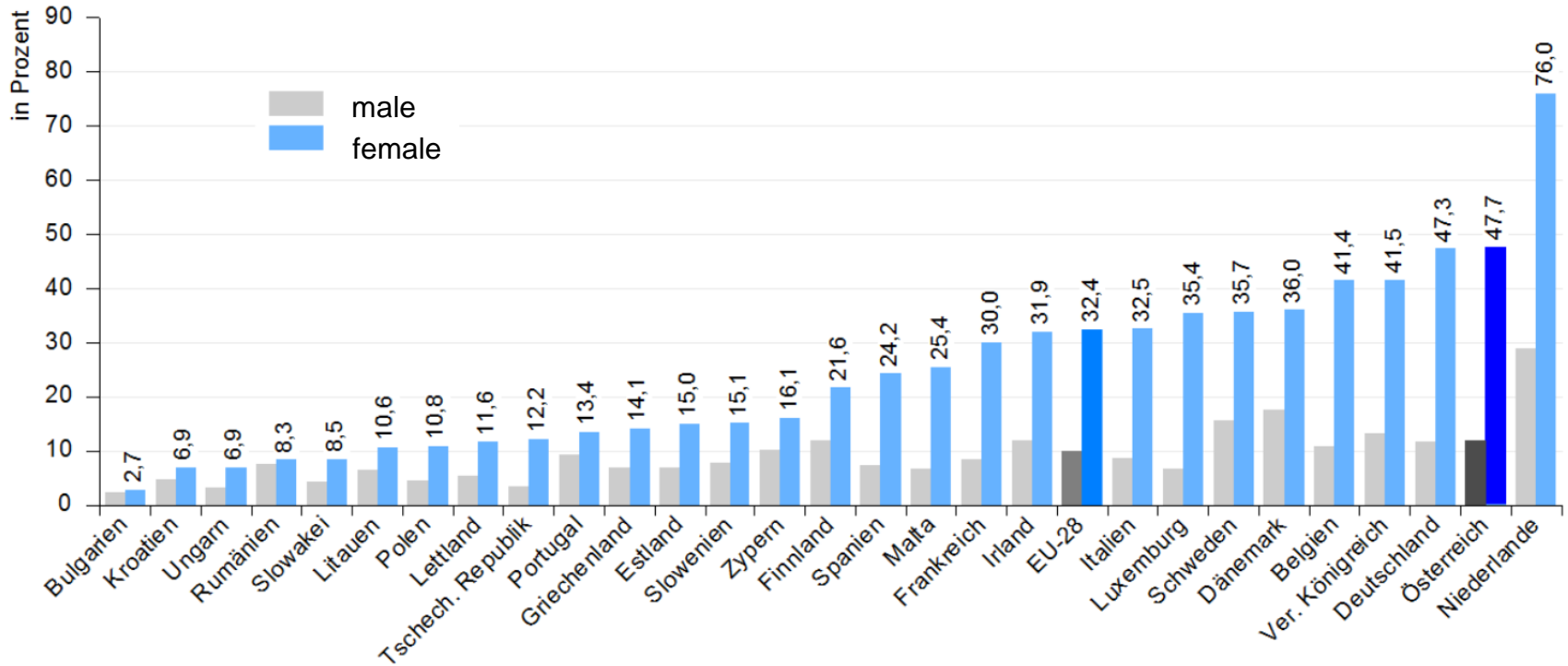
FEMALE EMPLOYMENT RATE IN THE EU IN 2017



Q: Eurostat. Grafik: STATISTIK AUSTRIA. Erstellt am 25.05.2018.



PART-TIME RATE IN THE EU IN 2016



Q: Eurostat. Grafik: STATISTIK AUSTRIA. Erstellt am 25.05.2018.



GENDER EQUALITY/GENDER BUDGETING AND THE ANNUAL BUDGET LAW



GENDER EQUALITY/GENDER BUDGETING AND THE BUDGET LAW (I)

- A gender objective has to be considered by all Ministries and Supreme Institutions and was included in nearly all budget chapters
- Most of the Ministries have defined targets with impact on the society; only in individual cases have internal organisational targets been determined
- Relevant Austrian gender problems have been taken into consideration, e.g.
 - major income imbalances between women and men
 - unequal rates of part- and full-time employment
 - there are significantly more women in part-time work than men
 - high numbers of women receiving financial state support
 - unequal rates between women and men engaged in unpaid work



legal requirements of the federal budget law have mostly been fulfilled



GENDER EQUALITY/GENDER BUDGETING AND THE BUDGET LAW (II)

- Wide variety regarding the focus of gender objectives:
 - Reduce gender pay gap
 - Fairer rate between paid and unpaid work
 - Improved representation of women in institution´s board of directors – pre-defined number of women in entities belonging to the state (state holds a minimum of 50 %)
 - Improve balance between family and career – to increase number of teleworking places
 - Safeguard in particular women, children and elderly people against violence
 - Sustainable development of rural regions concerning equal opportunities for women and men
 - Reduce poverty among women
 - Ensure equal treatment regarding mobility and assure equal access to traffic services
 - Consider the specific situation of women during the execution of a prison sentence with the focus on reintegration and relapse prevention



EXAMPLE 1: MINISTRY OF FINANCE, CHAPTER "TAXES"

	Outcome
Outcome objective	Improve distribution of paid and unpaid work between women and men by the tax system
Why this outcome objective?	<p>For different reasons (e.g. carry-out of unpaid work, high part-time work ratio, employment in fields with lower average payment, child care) the gender pay gap in Austria tends to be on a high level compared to other countries.</p> <p>The gender pay gap is the difference between male and female earnings expressed as a percentage of male earnings.</p>
What is being done to achieve this outcome?	Reduce adverse incentives for (full) employment of women in the tax system (e.g. reduction of the minimum income tax rate for increasing full employment of women)
What would success look like? Indicators	<ul style="list-style-type: none"> • Gender pay gap: status 2013: 18.2%, target level 2017: 17.1% • Women in part-time work: status 2013: 84%; target level 2017: 82%

Source: MOF



EXAMPLE 2: FEDERAL MINISTRY OF HEALTH

	Outcome	
Outcome	<ul style="list-style-type: none"> - Equal access to health care for men and women - Improvement of health in the context of gender appropriate health care 	
What is being done to achieve this outcome?	<ul style="list-style-type: none"> - Transparency of improvement of health in the context of gender appropriate health care (study) - Early diagnosis programm of breast cancer - Gender appropriate health reports on the health care system 	
What would success look like?	<ul style="list-style-type: none"> - Participation of women and men in preventive medical checkups - Participation of women in early diagnosis programm of breast cancer 	
Indicator e.g.	Participation of women in a early diagnosis programm of breast cancer (percentage of women at the age of 45 to 70 years)	
Status e.g.	Status: 2015: 42 %	Target state: 2017: 50 %

Source: BMF, illustration PBO



GENDER EQUALITY AND GENDER BUDGETING – CHALLENGES AND PARLIAMENTARY DEBATE




GENDER EQUALITY/GENDER BUDGETING – CHALLENGES (I)

- The level of defined objectives, activities and indicators differs in respect of quality and ambition
- Identification of over-ambitious general objectives set by Ministries, which cannot be fulfilled by just one Ministry (e.g. reduction of the gender pay gap)
- Lack of oversight reporting on the complete number of measures and performance indicators applied by a Ministry results in a poor overall picture
- Objectives and measures concerning gender equality were hardly coordinated between Ministries (e.g. improved representation of women in state institution´s board of directors). Federal Performance Management Office is in charge of the coordination.
- Use of internal organisational objectives (e.g. promoting leadership training possibilities for women) instead of objectives affecting the general public



GENDER EQUALITY/GENDER BUDGETING – CHALLENGES (II)

- Missing a clear distinction between gender equality targets, female promotion and social targets
- International comparisons and improvements of international ranks are not used as performance indicators
- Some good examples of gender responsive budgeting have been identified (e.g. reduction of gender pay gap, as well as the application of gender based project grants).
- In most policy areas, valid sex-disaggregated and gender-related data to identify the gaps are not available. Therefore, a fact based statement about the gender-differentiated impact of revenue-raising policies and the allocation of resources is not possible. Sex-disaggregated data collection as a defined measure is rare.

 new federal budget law is a lever for gender equality, but there is room for improvement regarding implementation



GENDER EQUALITY IN THE BUDGET DEBATE (I)

- Outcome orientation provides information for a sound discussion of the gender dimension and gender impacts of the budget
- High importance of gender equality and gender budgeting in the budget debate
- All political parties took part in the discussion on gender targets with different approaches
- Topic seems to be „female“:
 - Most of the speakers were female MPs
 - No clear distinction between gender equality objectives and female promotion (e.g. women and leadership)
 - More questions and statements concerning equal treatment of women, only in single cases questions concerning equal treatment of men



GENDER EQUALITY IN THE BUDGET DEBATE (II)

**High interest from the MPs,
but also criticism and challenges to improvement**

- Objectives, measures/activities and performance indicators were questioned
 - relevance and clearer definition of the objectives
 - lacking target-orientation of defined measures/activities
 - level of ambition regarding the performance indicators
 - use of inadequate indicators in respect of the envisaged outcome
 - availability of adequate funds
- General overview on the gender targets in the federal budget report was missing
- Coordination between Ministries should be enhanced



EVALUATION AND REPORTING ON GENDER EQUALITY AND GENDER BUDGETING



PERFORMANCE EVALUATION AND REPORTING

- Reporting on achievements and impacts
 - based on internal assessments of the Line Ministries
 - quality assurance and support by the Federal Performance Management Office (in the Federal Chancellery)
- Annual Federal Performance Report
 - focus: outcome and output statements in the Annual Budget
 - drawn up by the Federal Performance Management Office
 - to be submitted to Parliament by October 31th
- Annual Report on impact assessment of new regulations and projects with budgetary consequences
 - focus: internal assessment of the outcome of new regulations and major projects
 - submitted in May of the following year by the Federal Performance Management Office



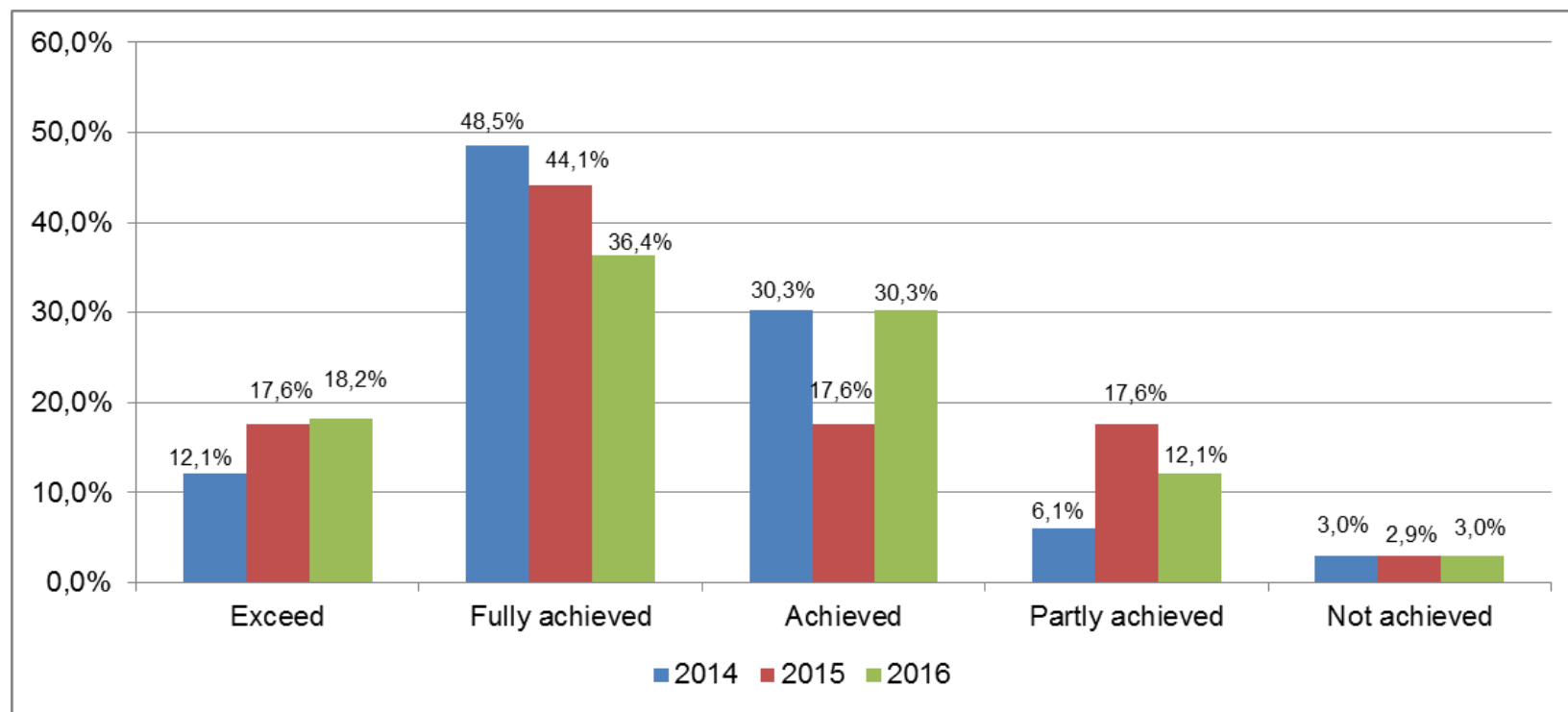
PERFORMANCE Evaluation

- Cluster-based evaluation (Basis: EU 2020 Strategy)
- 7 Clusters: decision making positions and processes, protection from violence, family and working life, health, infrastructure and environment, labour market and education, capacity-building and sensitization
- Example: **Cluster Labour Market and Education**
 - Labour Market** (Chapter 20): Higher employment rate of women and especially support of women re-entering the workforce
 - Public Taxes** (Chapter 16): Fair distribution of paid and unpaid work between women and men is supported by the taxation system
 - Social affairs and consumer protection** (Chapter 21): Empowerment of women with handicaps to be recruited in ordinary employment
 - Old Age Pensions** (Chapter 22): Augmenting the percentage of women with an entitlement to their own old age pension (irrespective of their husbands')



INTERNAL ASSESSMENT 2016

Internal Assessments of gender equality objectives



CONCLUSIONS BY THE PARLIAMENTARY BUDGET OFFICE



IMPLEMENTATION OF GENDER BUDGETING IN AUSTRIA

- ✓ Gender Budgeting is an integrated part of the performance budgeting system and legal requirements of the federal budget law have mostly been fulfilled
- ✓ Gender Budgeting is considered on all budget management levels and thereby the new federal budget law is a lever for gender equality
- ✓ Higher Awareness of Gender Budgeting/Gender Equality, intensive discussion of the objectives in the budget committee and in the plenary sessions
- ✓ Overall strategy still missing
- ✓ Elaborated legal framework no guarantee for favourable results
- ✓ Still room for improvement regarding the implementation (e.g. the coordination between the Ministries, gender disaggregated data)



THANK YOU FOR YOUR ATTENTION

Contact:

Petra Gschiel

Senior Expert, Parliamentary Budget Office

Tel. +0043 1 40 110-2882; +0043 676 8900-2882

E-mail: petra.gschiel@parlament.gv.at

