

# Gender Budgeting in Austria

## First Experiences

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## Why Gender Budgeting?

- **To foster gender equality**
- **To make use of the budget as key lever for gender equality**
- **To increase transparency and accountability of budget policy**

## How to implement Gender Budgeting? (1)

**BMF**  
FEDERAL MINISTRY OF FINANCE

2009  
2013

Result-oriented management of administrative units

Performance Budgeting including Gender Budgeting

New budget structure: „lump-sum budgets“

Accrual budgeting and accounting

unanimous decision in parliament

► ↑ Budgetary discipline and planning:  
binding medium term expenditure framework

► ↑ Flexibility for line ministries through  
full carry-forward of unused funds

new budget principles: outcome-orientation; efficiency; transparency; true and fair view

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## How to implement Gender Budgeting? (2)

**BMF**  
FEDERAL MINISTRY OF FINANCE

### Gender Budgeting is enshrined in the Austrian Constitution:

Art. 13 of the Austrian Constitution requires:  
*Federation, States and Communes are to strive for the effective equality of women and men in their budget management.*

Art. 51 of the Austrian Constitution states:  
*In the budget management of the Federation the fundamental principles of impact orientation, especially considering the objectives of the effective equality of men and women, [...] are to be observed.*

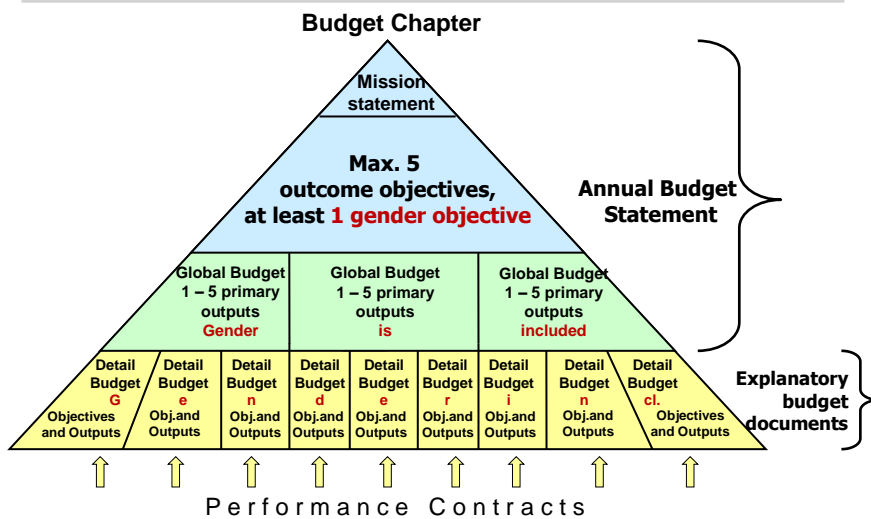
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# How to implement Gender Budgeting? (3)



- Gender Budgeting as an integral part of Performance Budgeting
- Two pillars
  - Gender Responsive Budgeting in the multi-annual and annual budgeting process
  - Gender Impact Assessment as one element of regulatory impact assessment within the policy-making and evaluation process

# Gender Responsive Budgeting (1)



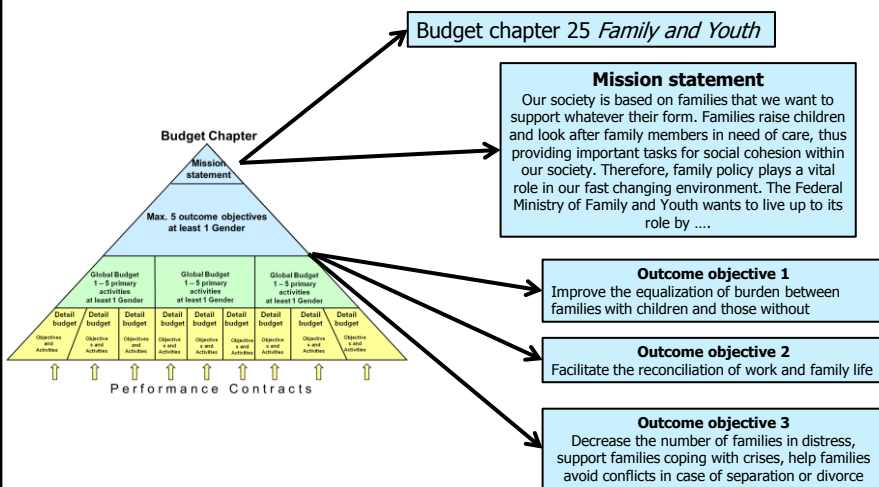
# Gender Responsive Budgeting (2)



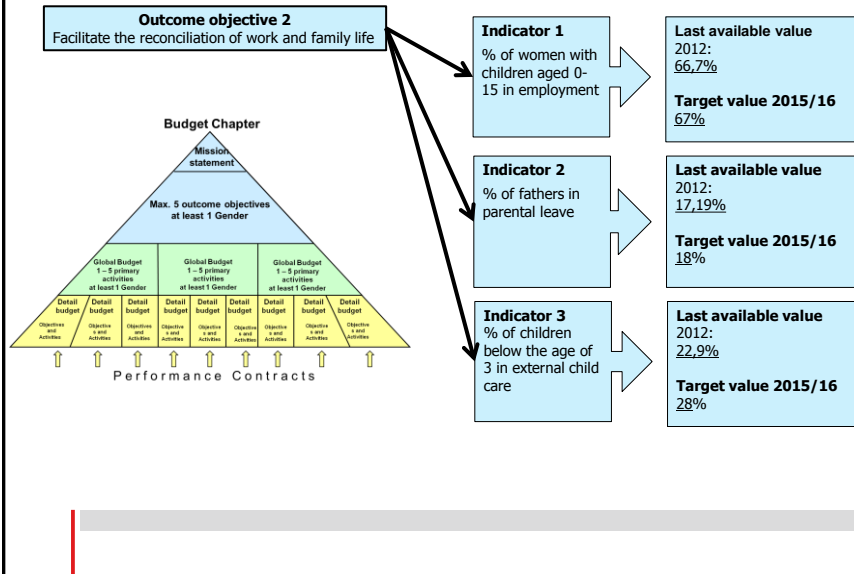
## Outcome objectives may be oriented towards...

- **External/sociopolitical outcome objectives;** i.e. objectives and activities in ministries' portfolios contributing to gender equality
- **Internal/ministry specific outcome objectives;** i.e. objectives and activities regarding ministries' human resource policies contributing to gender equality

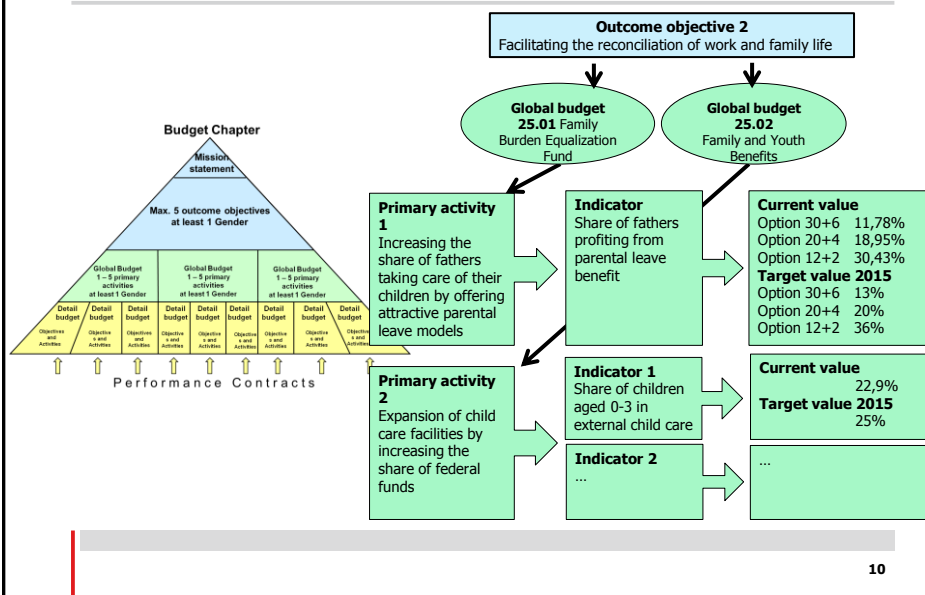
# Gender Responsive Budgeting (3) Example



# Gender Responsive Budgeting (4) Example



# Gender Responsive Budgeting (5) Example





## Gender Impact Assessment (1)



- **All new laws and larger projects assessed with respect to their possible gender impact**
  - Other impact dimensions: financial, environmental, social, economic, children, consumer protection, administrative burden
  - = part of explanatory notes to (draft) bills
- **Reference to respective ministry's outcome objective**
- **Important source of information in political decision-making process**
- **Evaluation of applicable impact dimensions after a maximum of 5 years**

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## Gender Impact Assessment (2)



- **Assessment of gender impact is required when a new law/larger project disproportionately impacts one gender in one of the following dimensions:**
  - Payments to natural or legal persons
  - Education, employment, income
  - Unpaid work
  - Public revenue
  - Decision-making processes and bodies
  - Health

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# Gender Impact Assessment (3)

305 Mio. for expansion of child care facilities



## GENDER IMPACT

- Increase in the number of parents (especially mothers) participating in the job market
- Additional jobs in child-care facilities especially for women
- Yet increase in the share of male child carers

107 des Bundesgesetz über die Erweiterung der Kindertagesstätten (EKTG) vom 19. März 2014

Position	2014	2015	2016	2017	2018
Personen	42 000	42 000	42 000	42 000	42 000
Arbeitsplätze	42 000	42 000	42 000	42 000	42 000

- Erweiterung bestehender Kindertagesstätten

Position	2014	2015	2016	2017	2018
Personen	10 000	10 000	10 000	10 000	10 000
Arbeitsplätze	10 000	10 000	10 000	10 000	10 000

- Neuanlagen

Position	2014	2015	2016	2017	2018
Personen	32 000	32 000	32 000	32 000	32 000
Arbeitsplätze	32 000	32 000	32 000	32 000	32 000

Einleitung

Ziele des Gesetzes

Auswirkungen

Gesamtwirtschaftliche Auswirkungen

Sozialökonomische Auswirkungen

Umweltökonomische Auswirkungen

Genderökonomische Auswirkungen

Gesellschaftliche Auswirkungen

Gesundheitliche Auswirkungen

Kulturelle Auswirkungen

Sonstige Auswirkungen

Zusammenfassung

Anhang

# Gender Impact Assessment (4)

Process and competences



- **Line ministry drafts** new legislation or plans larger project
- Regulatory impact assessment mandatory
- Requirement to evaluate whether there is a **gender impact?**
  
- Ministry of Finance assesses financial impact
- Federal Chancellery assesses quality of performance information
- **Ministry of Education and Women's Affairs assesses quality of gender impact analysis**
  
- Final impact assessment as **basis for discussion and approval of new legislation in Parliament**
- Annual report on **evaluation results**



## Gender Impact Assessment (5)



### First experience 2013 & 2014

- **Since January 1<sup>st</sup> 2013:**
  - 990 impact assessments,
  - among them: 27 with identified substantial impact on gender
- **The impact on gender was assessed in a minority of new laws, projects etc.**
  - Because materiality thresholds were not exceeded
  - Because the respective ministry underestimated the gender impact (→ recommendations in the quality assurance process).
- **Ex-post evaluations are carried out within 5 years (no results yet)**

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## Preliminary Conclusion



- Strong legal basis and broad political consensus as major success factor
- Gender Budgeting helped to raise awareness and stimulated political discussion (parliamentary debate)
- Effectiveness of political decision-making becomes transparent

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## Topics for discussion (GRB)



Topic	Outlook
focus is on equality of women <u>and</u> men	<ul style="list-style-type: none"> <li>• male school drop-out-rate</li> <li>• violence against women</li> </ul>
special focus on gender	cross-cutting issue in all budget chapters
overarching strategy on gender equality	development by Chancellery in process
indirect link between budget and performance information	focus is rather on outcomes than on inputs
GRB as "soft tool"?	depending on parliamentary debate and public discussion → need for further cultural change

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## Topics for discussion (GIA)



Topic	Outlook
consistent and high quality of gender impact assessments	progress made with respect to quality assurance by respective line ministries
gender as particularly important impact dimension	impact assessment regarding other areas of inequality (e.g. people with disabilities) are covered by "social impact dimension"
impact assessments are done by non-gender experts	further capacity building in progress

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Questions?



**Thank you for your attention!**

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