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# GENDER BUDGETING IN AUSTRIA

Parliamentary oversight and the support by the Parliamentary Budget Office

Victorian Public Accounts and Estimates Committee  
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# CONSTITUTIONAL FRAMEWORK

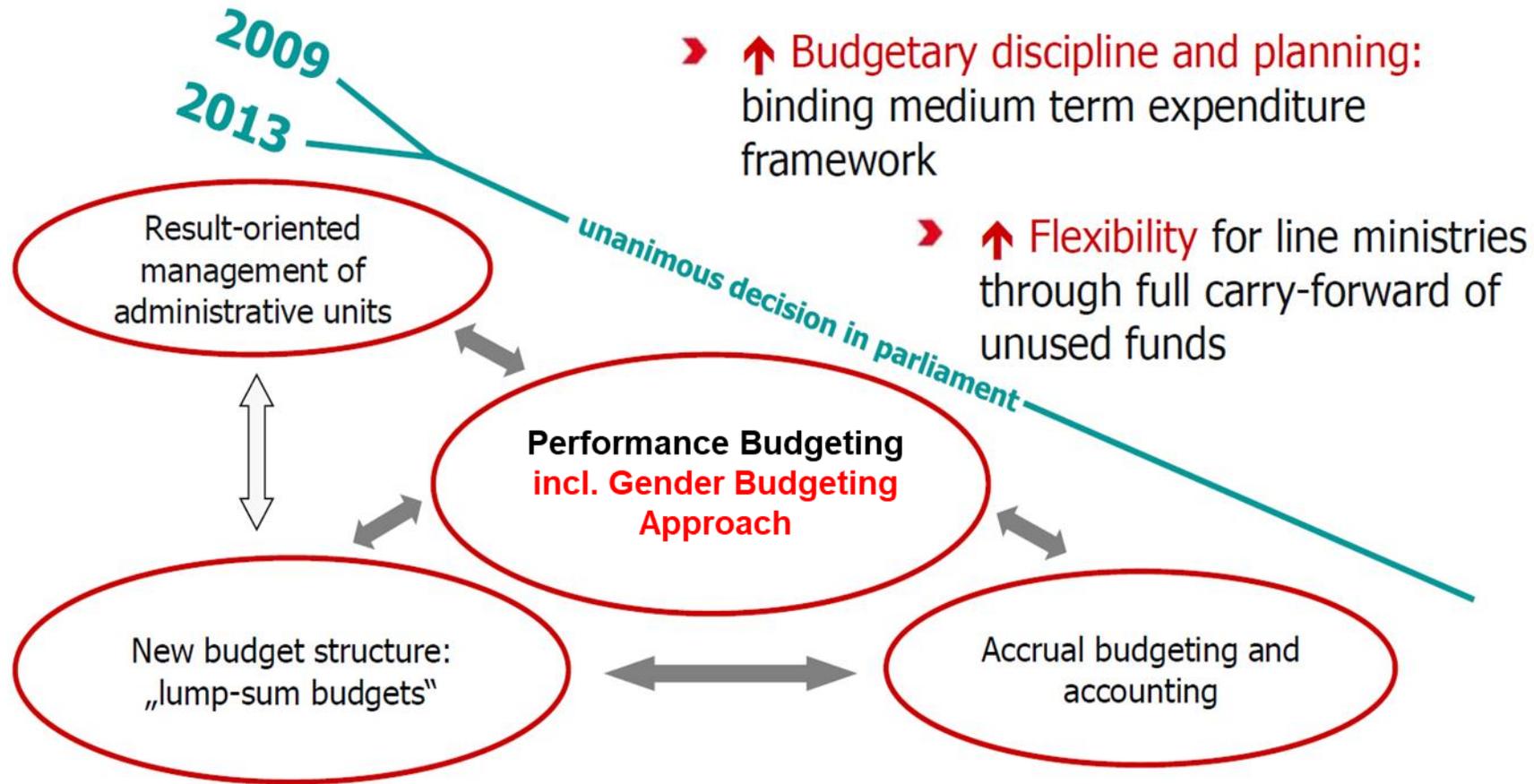
**Commitment to effective gender equality** due to provisions of the **Austrian Constitution** and the new federal organic budget law

- *Art. 7(2) Austrian Constitution:*  
“The Federation, Laender and municipalities subscribe to the effective equality of women and men. Measures to promote factual equality of women and men, particularly by eliminating actual existing inequalities, are admissible.”
- *Art. 13(3) Austrian Constitution:*  
“The Federation, Laender and municipalities have to strive for gender equality in their budget management.”
- *Art. 51(8) Austrian Constitution:*  
“In the budget management of the Federation, the relevant principles of outcome orientation - especially in accordance with the targets of gender equality - ... are to be considered.”

The Austrian Constitution as a basis for gender equality has attracted international attention



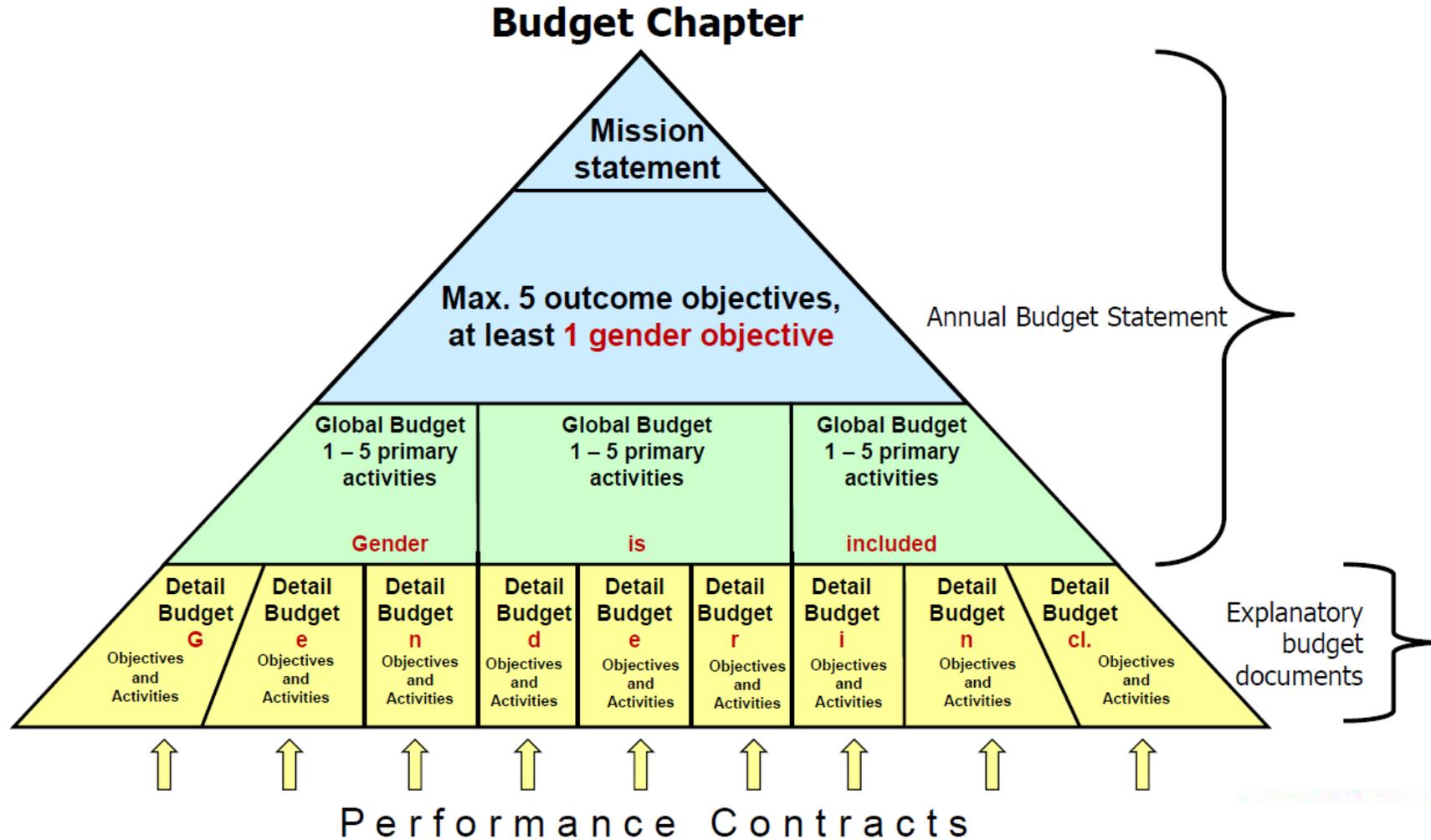
# Principles of the Federal Organic Budget Act



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



# Performance Budgeting Framework





# Gender Equality/Gender Budgeting and the Budget Law (I)

- **Impact Assessment of new legislation** has to consider significant effects on the equality of men and women
- A **gender objective** has to be considered by all Ministries and Supreme Institutions and has to be 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
  - poor childcare facilities



# Gender Equality/Gender Budgeting and the Budget Law (II)

- Wide variety in regard to 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 – increase childcare facilities, 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



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# Role of the Parliamentary Budget Office



# Parliamentary Budget Office (PBO)

- **Established in 2012** based on an initiative of the budget speakers during the discussions of the **amendment of the organic budget law**
- **Political agreement** between all the political parties represented in the Austrian national assembly
- Support the Parliament's National Council in the discussion, decision-making and control of the federal budget and its implementation. This includes:
  - (1) Support the Budget Committee in form of **written expertise**, analysis and short studies **on budgetary matters presented by government** according to budget law
  - (2) Support other Parliamentary Committees regarding the impact assessment of new legislation
  - (3) Prepare brief information and short studies upon request of Members of the Budget Committee
- All these tasks shall include aspects of **performance budgeting** and **gender budgeting**



# Input by the PBO

- Systematic **overview** of the objectives, measures and indicators to improve transparency
- **Budget analyses** of the PBO always include a comprehensive section on gender (informed) budgeting
- According to a MP request, the status and development of gender budgeting was analyzed by PBO
- **Analysis** on gender equality and gender budgeting include e.g.
  - quality of the information provided,
  - level of ambition of the objectives,
  - the suitability and the development of relevant indicators (also in an international comparison) the lack of gender-disaggregated data
  - the lack of coordination between the ministries
  - still missing overall gender strategy



# Gender Map

Budget Chapter	Gender Objective	Measures	Indicators
<b>20-Labour</b>	Women are increasingly involved in working life.	Continuation of the FIT programme (women in crafts and technology). Qualification of women and women returning to work (educational measures, course costs, Labour market-related offers of counselling and childcare facilities for women (e.g. regarding childcare, support during training,	20.5.1 Employment rate Women (15-64 years) 20.5.2 Employment rate Women (25-44 years) 20.5.3 Unemployment rate Women 25-44 years
<b>21-Social Affairs and Consumer Protection</b>	Improving opportunities for women with disabilities in labour market.	Redesign of the measures for special support for women with disabilities.	21.3.1 Difference between the share of women in the total number of disabled beneficiaries employed and the share of women in the total number of disabled beneficiaries
<b>22-Pension Insurance</b>	Increase the proportion of women who are entitled to their own pension.	Information (pension forecast) about the advantages of working longer or limiting part-time phases.	22.2.1 Percentage of women who receive their own pension



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# Parliamentary Debate



# Parliamentary Framework

- 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
- 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
- Sectorial Committees:
  - Review of impact assessment of new legislation
  - Discussion of policy field reports (including the gender Perspective; e.g. income report)
- Audit Committee:
  - Audit reports with gender aspects: e.g. Gender Health in Austria (2015), Gender Aspects in Income Tax Law (2017)
  - Income Report on the Average Income of the Population with gender disaggregated data



# Gender Equality in the Budget Debate

- Intense discussion of the legal framework for gender equality **in the organic budget law** in the course of the budget reform
- Outcome orientation provides information for a **sound discussion** of the gender dimension and gender impacts of the budget
- General **overview** on the gender targets in the federal budget report was **missing**
- **All political parties took part** in the discussion on gender targets with different approaches
- Topic seems to be „female“:
  - In the beginning most of the speakers were female Members of Parliament

 **High interest from the Members of Parliament, but also criticism and challenges**

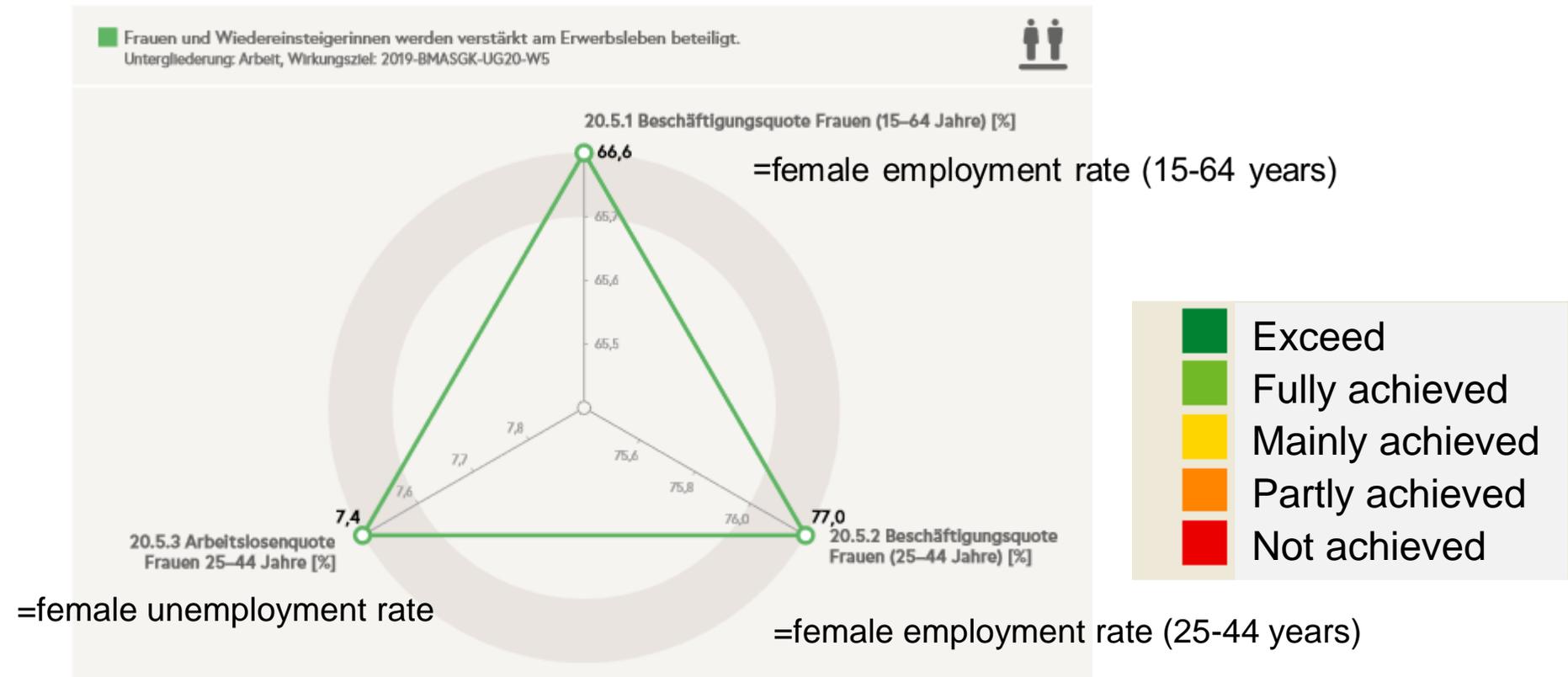


# Internal Assessment Reports (example 2019)

## Work (Chapter 20)

Performance objective #5

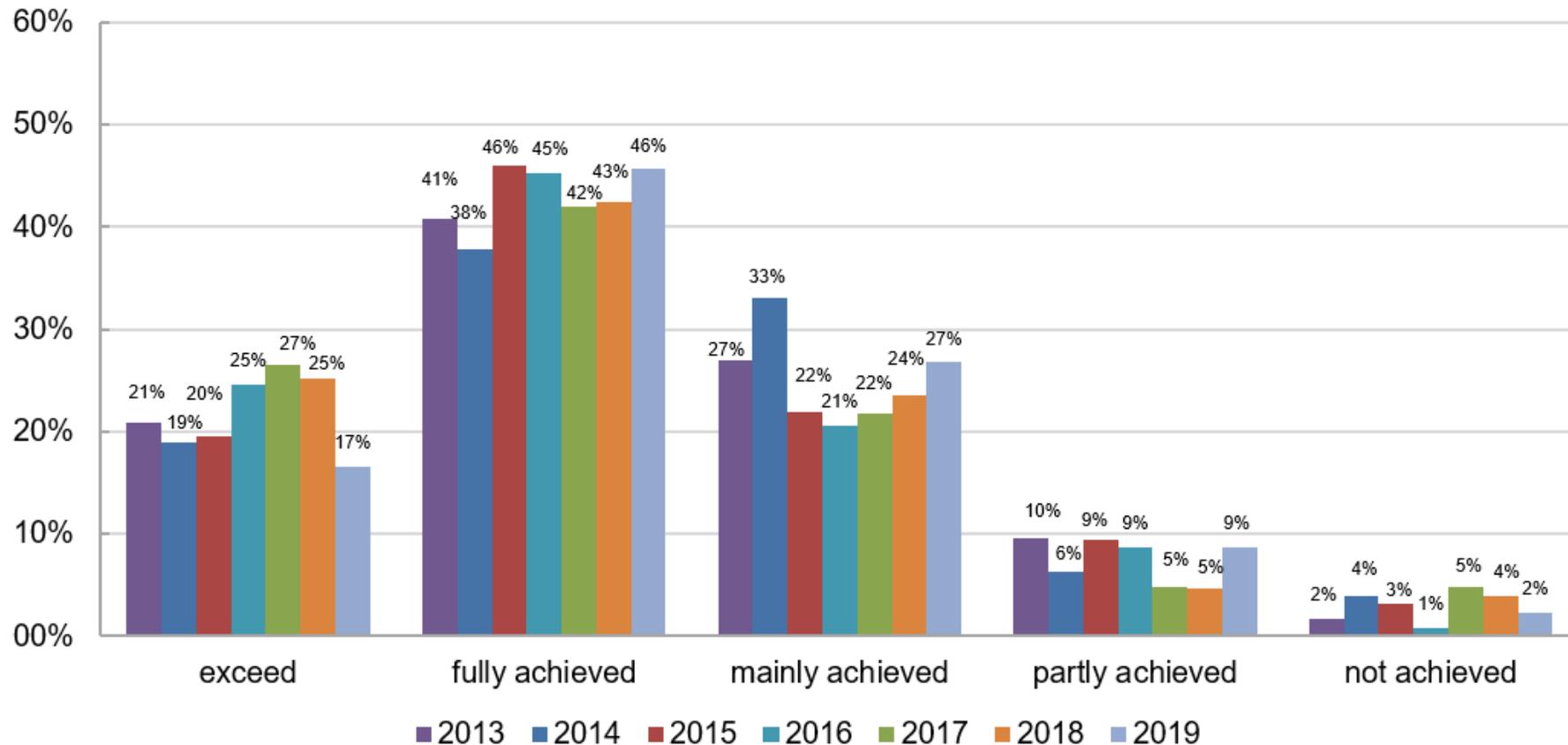
Increasing rate of re-entry of women into labour market





# Internal Assessment (2013 – 2019)

## Internal Assessments of gender equality objectives





# Discussion of Evaluation Results

- Establishment of a **special Subcommittee** of the Budget Committee for discussion of evaluation results also with line ministries (smaller group of MPs)
- Main topics regarding the gender budgeting system:
  - quality of performance budgeting information
  - level of ambition regarding objectives and indicators
  - use of inadequate indicators
  - measurement of achievement of objectives with taken measures
  - availability of gender disaggregated data
- In the last sessions of the subcommittee more discussions of policy fields itself
- Questions are directly answered by civil servants of line ministries; public administration receives feedback directly from Members of Parliament and promotes general enhancement of performance budgeting



# 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
- ✓ Elaborated legal framework no guarantee for favorable results, still considerable gender gaps
- ✓ Overall strategy on Gender Equality and a Budget Statement on Gender still missing
- ✓ Still room for improvement regarding the implementation (e.g. the coordination between the Ministries, gender disaggregated data)



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# Thank you for your Attention

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