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The implementation of gender responsive budgeting in Austria as central element of a major budget reform

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Abstract

In Austria, gender responsive budgeting has a strong legal basis, by being enshrined in the Austrian Federal Constitution. Gender responsive budgeting and gender impact assessment were introduced at the federal level in 2013 as an integral element of a major budget reform. Of course, in the second year after the implementation of gender responsive budgeting a systematic overall evaluation and assessment of its result – based on comprehensive experience and a systematic evaluation framework – is hardly possible. At the current stage of implementation, only some first impressions can be compiled with respect to results. More fruitful is the attempt to identify challenges, obstacles and constraints encountered in the course of implementation, as many of these have become obvious already quite at the beginning of the implementation process. The paper focuses on the strengths, but also on the challenges and constraints rooted in the specific Austrian approach to introduce gender responsive budgeting as a central element of a major budget reform, instead of implementing it within a separate parallel process.
1. Introduction

Particularly with respect to economic participation of men and women, Austria is characterised by considerable gender gaps, many of which are rather large in international comparison and closing only slowly, if at all. Above-average employment rates of women come at the price of Austria’s ranking far above the EU average concerning women’s part time ratio (Böheim/Rocha-Akis/Zulehner, 2013) and the gender pay gap (Böheim et al., 2013). In two-parent families, particularly (but not only) with smaller children, mothers are concentrated in part time jobs with up to 29 hours per week, while a considerable share of fathers is working long or very long hours. Women’s representation in top corporate jobs is very low and well below EU average; also in state-owned enterprises women are under-represented, albeit less dramatic than in the private sector. At the same time, a rather high share of unpaid work in general and of care work in particular is done by women. It is not least against this background of a marked and persistent gender gap particularly in the economic sphere, that gender responsive budgeting were introduced in Austria as integral element of performance budgeting in 2013. To focus on public revenues and expenditures as crucial element of an effective gender mainstreaming strategy appears to be particularly important in Austria: The country’s levels of government spending and taxes in percent of GDP are rather high, implying considerable (potential) influence on private actors’ decisions as well as a large redistributive potential. As various analyses plausibly suggest, sizeable public sector inefficiencies exist on all levels of government (Aiginger et al., 2010), which also calls for modern, efficiency-oriented public sector management approaches.

2. Goals of gender responsive budgeting

Performance budgeting in general, and gender responsive budgeting in particular, complement the traditional focus of budgeting on inputs and resources used to provide public goods and services by an output/outcome perspective. Linking inputs and outputs/outcomes can be expected to enhance efficiency and effectiveness of budget policy. This is why from the late 1980ies until the mid-1990ies, several Anglo-Saxon and Nordic countries introduced performance budgeting and performance management (Curristine, 2005). Making transparent the costs and results of public expenditures should induce politicians and public administration to provide those goods and services that correspond to taxpayers’ needs and preferences (structural efficiency), and to do so at minimum costs (cost efficiency). Such a positive contribution to effectiveness and efficiency of public goods provision is particularly welcome in times of fiscal consolidation, which (as in most other EU Member States) is one central aim of current Austrian budget policy. Moreover, particularly in

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1 The paper is a longer version of Schratzenstaller (2014A).
2 For many internationally comparable data for OECD countries, see OECD (2011 and 2012).
3 Besides cultural norms and values, Austria’s rather conservative family policy (predominance of monetary transfers, parental leave options with long duration, considerable lack of child care facilities) and various barriers to female employment in the tax and transfer system are contributing to the overall rather uneven distribution of paid and unpaid work (and, consequently, of incomes) among men and women; for details, see Festl/Lutz/Schratzenstaller (2010) and Schratzenstaller (2014B).
4 In 2013, Austria ranked 8th among EU countries, with a government expenditure ratio of about 51 percent of GDP (EU average: 49 percent of GDP), and 7th with a tax ratio of almost 44 percent of GDP (EU average: 40 percent of GDP).
5 For the goals of performance budgeting including gender responsive budgeting, see Federal Chancellery (2013A and 2013B).
a country like Austria where the level of government expenditure is already relatively high, public administration will be increasingly forced to eliminate existing inefficiencies in the public sector to be able to meet increasing spending needs resulting from long-term trends and challenges (demographic change, environmental challenges, etc.). Performance budgeting including gender responsive budgeting may help to identify existing inefficiencies in the provision of public goods and services, and therefore are a crucial element of a budget policy aiming at long-term fiscal sustainability.

Beyond these fiscal sustainability and cost efficiency aspects, there is a strong economic case for gender equality and therefore for gender responsive budgeting as one building block of gender mainstreaming in the public sector. An increasing body of theoretical and empirical literature underlines the positive effect of increasing gender equality not only on individual firms’ productivity and profitability (the so-called business case), but also from a macroeconomic perspective (e.g., positive impact on growth and employment).6

Another goal of performance budgeting and gender responsive budgeting is to increase transparency of the budget process. Regulatory impact assessment including gender impact assessment reveals potential trade-offs between outcome objectives and between the various impact dimensions. Thus politicians are forced to disclose the priorities underlying their decisions about the level and the structure of public revenues and expenditures. From a gender perspective, gender impact assessment allows – by identifying the impact of planned and/or implemented measures – to assess whether gender aspects are considered appropriately or whether they are subordinated to other policy objectives or even disregarded completely. The declared (gender equality) outcome objectives, which are a core element of performance budgeting and gender responsive budgeting, may serve as yardsticks to evaluate the output/outcome of policy measures and thus help to hold politicians and public administration accountable for their decisions and actions.

An important goal of gender responsive budgeting is to raise gender awareness among politicians and within public administration. Despite the fact that gender gaps are large in Austria, they were practically no issue in budgeting before the introduction of gender responsive budgeting. While there is a long-standing public debate on gender gaps, advanced in particular by civil society actors (social partners, NGOs) and researchers/experts, this debate was never systematically and comprehensively linked to the structure of public budgets. Thus one goal of gender impact assessment in budgeting is to raise awareness in the interested public and civil society concerning the enormous potential impact of budget policy on gender equality. Another goal is to raise gender awareness of politicians and in public administration. Not least, one aim of gender responsive budgeting may be to draw attention to existing data gaps. According to a survey conducted in 2010 in the federal administration, knowledge about the implementation of gender mainstreaming and the existence of gender-differentiated data is rather limited (Federal Ministry for Women, 2010).

3. Target groups

By disclosing explicit (gender equality) outcome objectives, by linking inputs/resources and outputs/outcomes, and by providing information about the degree to which the declared

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6 See, for example, OECD (2012), Smith/Akram-Lodhi/Bettio (2013), or (from an Austrian perspective) Schratzenstaller (2011).
(gender equality) outcome objectives could be achieved, an information basis can be created and provided which is valuable for various target groups.

A first target group is the interested public (voters), who are provided with additional information to get at an informed assessment of the quality and efficiency of budget policy. Thus performance budgeting and gender responsive budgeting may result in a better informed vote. Performance budgeting and gender responsive budgeting may also increase citizens’ trust in the government.

Members of National Parliament are another relevant target group. Budgets contain additional information about the medium-term agenda of the individual ministries, as well as indicators and milestones to measure the implementation of gender equality objectives. On this basis the ambitiousness of gender equality objectives can be evaluated. Gender impact assessment as one element of regulatory impact assessment provides the information necessary to assess whether the measure in question can contribute to reaching defined gender equality objectives. Thus gender impact assessments facilitate an informed discussion and decision about concrete measures, but also about budget drafts as a whole.

Also the federal government itself is a target group. The requirement of gender impact assessments forces the federal government to at least acknowledge all impact dimensions and outcome objectives when deciding about concrete measures. Thus, gender impact assessment may promote policy coherence.

Not least, public employees are a target group of performance budgeting and gender responsive budgeting. By making visible the link between input and output/outcome and by enabling management by objectives, performance budgeting and gender responsive budgeting help public employees to ascertain the results of their own work. This furthers motivation and identification within public administration.

4. Legal provisions

As of 2009, all governmental levels (i.e. federal level, states, and municipalities) are legally required to aim at effective gender equality in budgeting. This obligation is anchored in Article 13 of the Austrian Federal Constitution, as one central aim of budgeting, equally ranking with the aims of macroeconomic equilibrium and fiscally sustainable public finances. According to Article 51(8) of the Austrian Federal Constitution, federal budget policy has to consider as one fundamental principle (besides transparency, efficiency, and a true and fair view of federal finances) performance orientation including effective equality of women and men. Thus, gender responsive budgeting was implemented as integral element of performance budgeting, not as a separate process running parallel to the regular budgeting process. Performance budgeting including gender responsive budgeting, which is obligatory for all federal ministries since 2013, is the second pillar of a major budget reform, besides a medium term financial framework including expenditure ceilings introduced as first pillar in 2009.

Gender impact assessment as part of regulatory impact assessment is regulated in the Federal Budget Act (Bundeshaushaltsgesetz) 2013. A gender equality directive specifies the impact aspects to be assessed as well as materiality thresholds below which a gender impact assessment is not required.
5. Institutional arrangements and procedures of implementation

Gender responsive budgeting at the federal level rests on two pillars: Gender responsive budgeting in the multi-annual and annual regular budgeting process as one element of performance oriented budgeting; and gender impact assessment as one element of regulatory impact assessment within the policy-making and evaluation process. These two pillars should of course be closely intertwined. While performance budgeting including gender responsive budgeting within multi-annual medium term expenditure framework and annual budgets aims at budget management on the macro level, regulatory impact assessment including gender impact assessment is a budget management instrument on the micro level. With respect to gender equality, gender impact assessments indicate how and if new laws and projects contribute to the priorities and gender equality objectives defined in the Strategy Report (the central background document for the yearly update of the medium term expenditure framework in spring) and annual budgets. For the sake of clarity both pillars will be treated separately in the following presentation and assessment.

5.1 Gender responsive budgeting in the budgeting process

With the second phase of the federal budget reform coming into effect, the federal budget 2013 was the first one to include outcome objectives and concrete measures to realise them. As one core element of the annual federal budget, each ministry and supreme state organ is required to define a maximum of five outcome objectives including one gender equality objective. Five concrete measures – including one measure addressing the gender equality objective – are to be formulated to implement the defined outcome objectives. Also appropriate indicators have to be developed to measure progress with respect to the effectiveness of the concrete measures and thus with respect to the realisation of the outcome objectives. The Strategy Report, which is compiled by the Ministry of Finance based on information provided by the individual ministries, contains a short qualitative description of outcome objectives and measures, including gender equality objectives and measures, for each ministry. The outcome objectives are part of the annual budget decision in the National Parliament. The Court of Audit assesses ex post, within its regular assessment of the annual budget outturn, whether outcomes and outputs, including gender equality, could be achieved. In addition, recommendations by the Court of Audit from recent audits may be included in the draft budget. Performance controlling on the federal level is assigned to the office for performance controlling at the Federal Chancellery, which coordinates and presents semi-annual reports to the budget committee of the National Parliament on the implementation of regulatory impact assessment and performance budgeting. In these reports, progress with regard to effective gender equality has to be treated separately.

Beyond the defined gender equality objectives, all indicators and figures related to natural persons have to be broken down by gender in the various budget documents.

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7 For an overview of the Austrian federal budget reform, see Steger (2010).
8 Court of Audit, Constitutional Court, Parliament, Ombudsman Board, High Administrative Court, Office of the Federal President.
9 For a description of performance budgeting including gender responsive budgeting, see Federal Chancellery (2013B).
10 More precisely, the budget is structured into various chapters (Untergliederungen), following in principle a functional structure; with a few exceptions (most notably the Ministry of Finance, which comprises several chapters), exactly one chapter is assigned to each ministry. Outcome objectives and measures are defined chapter-wise.
5.2 Gender impact assessment within regulatory impact assessment

As one important element of the introduction of performance budgeting, regulatory impact assessment was reformed as of 2013. The outcome dimensions included in the preceding regulatory impact assessment process were newly structured and complemented by additional dimensions. The gender dimension, which had already been considered in the former regulatory impact assessment, was reformulated, making very clear that the impact on “effective” equality of women and men should be assessed. This reformed regulatory impact assessment is to be applied to all new laws, regulations and directives as well as other larger projects. It is part of the explanatory notes to (draft) bills.

The reformed regulatory impact assessment is to consider several output/outcome dimensions of legislative and other regulatory measures and programs: the budgetary impact, the impact on the environment, on consumers or on the overall economy, the impact on small and medium enterprises and on the administrative burden for citizens and firms, the social impact, the impact on children and youth, and on the effective equality of women and men.

The required assessment of the gender impact of new laws and projects is broken down into six areas, to secure that relevant gender aspects are considered: Payments to natural or legal persons; education, employment and income; unpaid work; public revenue; decision-making processes and decision-making bodies; and health.

To limit the administrative burden, there are materiality thresholds to make sure that only new laws and projects of substantial size and impact are assessed. There are separate materiality thresholds for each of the six areas of gender impact assessment.

After a maximum of five years, an internal evaluation is to assess effective impacts and to identify potentials and options to develop the measure in question further.

6. Results and impact achieved so far

Only one year after the introduction of gender responsive budgeting at the federal level, a systematic overall assessment and evaluation of its results – based on comprehensive experience and a systematic evaluation framework – is of course hardly possible. It is obvious and corroborated by international experience that the successful implementation of performance budgeting is not only a purely technical matter. It rather requires a considerable extent of cultural change at the levels of politicians and bureaucrats, which takes its time and makes the effective introduction a long-term project (Curristine, 2005); the same can be assumed for gender impact assessment.

At this stage of implementation, only some first impressions can be compiled with respect to results. More fruitful is the attempt to identify challenges, obstacles and constraints encountered, as many of these have become obvious already quite at the beginning of the implementation process. At the same time, the timing is ideal for reviewing first experiences, as they can be used to adjust the implementation process at a rather early point in time.

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11 For a details, see Federal Chancellery (2013A).
12 The brief evaluation outlined in this paper is based on official documents and reports issued by government and public administration. It is enriched by insights the author could gain by accompanying the introduction of gender responsive budgeting as an advisor for several ministries (e.g. Biffl/Klatzer/Schratzenstaller, 2006; Lutz et al., 2013), by
While an overall assessment of results in terms of effectiveness and efficiency of budgeting and the impact on gender equality would be premature, some observations concerning important target groups can be made already. In the debate about the draft budget for 2013, members of National Parliament quite often referred to the performance-related information provided in the draft budget in general and to gender impact assessment in particular. Outcome objectives and their ambitiousness, indicators and measures were discussed rather intensely in the Parliamentary budget committee.

According to the first report of the Federal Chancellery on the implementation of regulatory impact analysis, the great majority of new laws, projects etc. comply with the obligation to conduct a regulatory impact analysis. Of 59 regulatory impact assessments provided in the first quarter of 2013, 3 addressed the effective equality of women and men; for the remaining 56 impact assessments, gender-related materiality thresholds were not exceeded (Federal Chancellery, 2013A). The plausibility check routinely made by the office for performance controlling at the Federal Chancellery identified 5 regulatory impact assessments where – against the assumptions of the respective ministry – materiality thresholds were indeed exceeded and thus gender impact assessments required.

The draft budget for 2013 included 123 outcome objectives, of which 28 are gender equality objectives, together with two to three indicators on average. The defined gender equality objectives and measures address important policy areas, e.g. gender pay gap, reconciliation of work and family life, education and professional careers, or representation of women in the boardroom.

7. Challenges, obstacles and constraints encountered

7.1 Coordination of gender responsive budgeting and impact assessment

Gender responsive budgeting within multi-annual and annual budgets as macro management tool, and gender impact assessment as micro management tool should be closely intertwined and connected via feedback loops. To secure the consideration of priorities and gender equality objectives defined in multi-annual and annual budgets, it must be indicated in the gender impact assessment whether the draft law or project etc. contributes to gender equality objectives and measures of the respective ministry. However, this requires that budget documents containing gender equality objectives and measures are consulted and that the respective ministry’s objectives and measures are known to those doing the gender impact assessment (Federal Chancellery, 2013A). Here there is potential for improvement, as this cannot be taken for granted (Federal Chancellery, 2013B).

Particularly for the large majority of measures launched without being directly connected to gender equality objectives, gender impact assessments (as well as regulatory impact assessments in general) run into the danger of neglecting existing gender equality objectives and measures defined in the annual budget, by focusing exclusively on the six areas gender impact assessment is to analyse. Indeed, the first report on the implementation of the regulatory impact assessments shows that 73 percent of impact assessments did not include any reference to the respective ministry’s outcome objectives or measures stated in the observing and evaluating the implementation process on behalf of civil society actors (Schratenstaller, 2012), and not least by exchange of experience with members of the federal administration entrusted with the design and the implementation of the reform.
annual budget (Federal Chancellery, 2013A). In addition, for the sake of policy coherence it should be ensured that other ministries’ gender equality objectives are considered as well.

7.2 Coordination between ministries

Outcomes result from interactions/interplay between various actors within and outside of public administration. While external influences coming from outside the public administration cannot be controlled, eliminated or strengthened, respectively, horizontal coordination among ministries should be deepened to take into account that gender equality is a cross-cutting issue influenced by the decisions and actions of most ministries. The need for horizontal coordination applies, firstly, for gender impact assessment, which should not only refer to the respective ministry’s gender equality objectives and measures, but should also consider those of other ministries. Secondly, gender equality objectives, measures, indicators and milestones defined in multi-annual and annual budgets should be coordinated between ministries. Also vertical coordination should be strengthened: by setting overarching gender equality objectives (based on an overarching gender equality strategy) and overarching time schedules (e.g. for closing the gender pay gap or for decreasing the part-time ratio of women), by aligning indicators and milestones used to measure progress, and by harmonising target values (e.g. for the gender pay gap). Horizontal and vertical coordination is of particular importance for all efforts to reduce gender gaps, as many of these (e.g. the gender pay gap or the uneven distribution of paid and unpaid work) are influenced by decisions and actions taken by various ministries.

7.3 Coordination with long-term strategies

Another challenge is to coordinate gender impact assessment with gender-related long-term strategies on the EU level (e.g. the EU Strategy for equality between women and men) and on the national level (e.g. the National Action Plan for gender equality).

7.4 Gender and data expertise in public administration

The first report of the office for performance controlling at the Federal Chancellery (Federal Chancellery, 2013A) shows that public administration in general to a large degree complies with the obligation to conduct regulatory impact assessments for draft laws and treaties to be ratified by National Parliament. However, there is a clear focus on the budgetary impact of draft laws, whereas the other impact dimensions are addressed relatively rarely. Also in-depth gender impact assessments are rare. This does not only result from the fact that regulatory impact assessments often are to be completed under considerable time pressure (as, for example, for the tax increases decided in 2014), and that many draft laws or other projects were below the gender-relevant materiality thresholds. Another problem is lack of gender expertise within public administration, including lack of expertise and knowledge concerning access to and choice of appropriate gender-differentiated data and their correct interpretation.
Focus on women

In Austria, gender mainstreaming often effectively focuses on women and disadvantages they are confronted with regarding economic, social and political participation. While it may safely be assumed that women overall face more serious structural disadvantages than men, the existing narrow focus on women is problematic. Firstly, this asymmetric perception of gender equality neglects structural disadvantages men are struggling with (e.g., in the education system). Secondly, if certain gender inequalities (e.g., the uneven distribution of paid and unpaid work between men and women) are regarded primarily as women’s issues, there is the danger that measures are directed at women only (e.g., measures to facilitate reconciliation of work and family life for women), thus leaving out men as part of the problem as well as of the solution.

Up to now, men are practically absent in the gender equality objectives and measures defined and implemented. As a matter of fact, gender equality and gender impact assessment were discussed rather intensely with respect to the draft budget for 2013; but were very strongly perceived as women’s issue.

Synthesis of assessments and reports

The implementation of performance budgeting and gender impact assessment is documented, monitored and evaluated by several institutions. The Ministry of Finance together with the office for performance controlling at the Federal Chancellery and the women’s section in the Ministry of Education and Women’s Affairs collect and compile budget documents containing outcome (gender equality) objectives, measures, milestones and indicators. The office for performance controlling at the Federal Chancellery provides regular annual reports about the implementation of regulatory and gender impact assessment and of performance budgeting including gender responsive budgeting. The Court of Audit evaluates gender impact assessment ex post in its regular audit of annual budget outturns. The Parliamentary Budget Office advises the members of the Federal Budget Committee as well as further federal committees at the National Parliament on gender impact assessment. In addition, independent research institutions and individual experts as well as civil society actors (social partners, NGOs) regularly observe and comment on the implementation of gender impact assessment.

Together with the official gender impact assessment documents (multi-annual and annual budget documents, gender impact assessments for new laws and projects) there is quite a multitude of documents and reports. The resulting overall complexity of the body of documents and reports related to performance budgeting and gender impact assessment makes it difficult for the various target groups (members of National Parliament, the interested public including academia and civil society actors, the “ordinary taxpayer”, and public administration itself) to find concise and digestible information on the implementation of performance budgeting in general and of gender impact assessment in particular. Therefore efforts should be made to regularly synthesise the various documents and reports into a synopsis providing an easily accessible and digestible overall view of the implementation of performance budgeting and gender impact assessment. Such a synopsis appears crucial not only for the interested public and stakeholders, but also for politicians and public administration: Conclusions derived from the evaluation of gender impact assessment should feed back into the definition of future outcome (gender equality) objectives and measures and should thus enable learning from past experience. In addition, the various documents
and reports themselves should come in a clearly structured and laid out form to ensure readability for the various target groups outside public administration; here there is potential for improvement particularly with regard to the annual draft budget (Federal Chancellery, 2013B), Budget Office (2013), Austrian Chamber of Labour (2013).

7.7 Binding quality standards

There are no binding quality standards for gender responsive budgeting/gender impact assessment. Up to now, information, impact assessments, gender equality objectives, measures, indicators and data provided display differing quality and depth, societal relevance, and levels of ambitiousness. This is particularly relevant for the Strategy Report, which is not subject to the quality management by the office for performance controlling at the Federal Chancellery. The need for a more systematic approach is stressed by the Parliamentary Budget Office in its analysis of the draft budget for 2013 (Budget Office, 2013).

7.8 Data situation

The data issue is still a considerable challenge for gender impact assessment. Whereas in the beginning of the implementation of gender mainstreaming the main problem often was the lack of (meaningful) gender-differentiated data, data gaps could be closed in a number of areas in the meantime, and many data are provided for use in public administration. Meanwhile, it appears that also the choice of the adequate data from the available data and their correct interpretation for the purposes of gender impact assessment may represent a serious challenge for those public employees in charge. Another problematic issue in this respect is the lack of gender-related research, which could serve as basis for gender impact assessments conducted within public administration, in certain important policy fields.

8. Strengths and weaknesses

At this early stage of implementing gender responsive budgeting, a first evaluation must focus on basic strengths and weaknesses. These can be identified by studying the theoretical concepts and the various documents and reports issued by now in the course of implementing gender responsive budgeting.

8.1 Strengths

Performance budgeting, and the obligation to consider effective gender equality in budgeting at all governmental levels have a strong legal basis in Austria, by being enshrined in the Austrian Federal Constitution. This strong legal basis was made possible by the successful efforts of the Grand Coalition in power to reach an agreement of all political parties represented in the Austrian National Parliament on the introduction of the federal budget reform based on a broad political consensus.

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13 See, for example, the Gender Index provided and updated once a year by the Ministry for Women.

14 For an assessment of the current research situation and gaps in the realm of tax policy, see Schratzenstaller (2012).
The introduction of gender responsive budgeting as integral element of performance budgeting, instead of being implemented isolatedly as separate parallel process, is a crucial strength and success factor of the implementation approach pursued. Coupling the implementation of gender impact assessment with a major budget reform is a powerful driver: The integrated approach secured gender impact assessment a certain degree of attention inside public administration as well as by outside target groups/stakeholders. Moreover, compared to a separate introduction of gender impact assessment, the integrated approach can be expected to imply a lower administrative burden and to save resources within public administration. In international comparison, the integrated approach chosen by Austria can be regarded as a major innovation.

Another strength of the Austrian design of gender impact assessment is that it rests on a comprehensive approach instead of focusing on selected policy areas isolatedly. All ministries are required to strive for the achievement of at least one gender equality objective and to introduce adequate measures. In addition, all new laws and larger projects are to be assessed with respect to their gender impact, based on a rather comprehensive list of potential impact dimensions. As part of the comprehensive approach, all indicators and figures relating to natural persons have to be broken down by gender, which should increase gender awareness in general and help to identify existing data gaps.

8.2 Weaknesses

One of the most serious weaknesses is that there is no obligation to formulate overarching gender equality objectives which are explicitly stated in fundamental strategic documents issued by the government (as for example the coalition agreement or the background reports for the annual federal budgets and the medium term financial framework). Such a comprehensive list of overarching gender equality objectives, to which the government would have to commit itself to, is, however, indispensable for several reasons: They are the basis for the identification of relevant gender impacts, they serve as starting point for the formulation of concrete indicators and measures, and they are the reference point for the ex ante and ex post assessment of the gender impact of government programmes and measures. Of course, overarching gender equality objectives need to be based on an overarching gender equality strategy, the lack of which must be regarded as fundamental weakness.

The downside of introducing gender impact assessment as integral element of performance budgeting and thus of the budget process appears to be that currently gender impact assessment seems to run parallel to gender mainstreaming, with has been implemented at the federal level in 2000, and to women’s policy on the federal level. Explicit coordination with other gender mainstreaming activities is missing, which is another structural weakness of the current design of gender impact assessment.

The current design of gender impact assessment in Austria does not provide explicitly for the participation of stakeholders/civil society representatives or of external experts/representatives from the research community. In principle, gender equality objectives and measures are formulated within public administration, without involvement of stakeholders and external experts. Also regulatory/gender impact assessment is exclusively assigned to public administration, without any involvement of external expertise. Stakeholders can participate in the regular public evaluation process of draft laws, where they can evaluate and comment on the results of regulatory/gender impact assessment, which
together with the draft law itself and some general explanations concerning its motivation and backgrounds is provided as input for the public evaluation process. Thus they join the process of gender impact assessment only after completion of the impact assessment itself within public administration.

Another example for the limited participation of stakeholders and external experts is the envisaged evaluation of the federal budget reform, which was stipulated by the newly constituted government in its coalition agreement from December 2013. Accordingly, in a first step, in the second half of 2014, the Ministry of Finance, hereby involving the office for performance controlling at the Federal Chancellery and the other federal ministries, is to collect and evaluate the experiences made to date. In a second step, the reform is to be evaluated by the parliamentary advisory committee for the federal budget reform by the end of 2014. Considering the high societal relevance particularly of the gender dimension of the federal budget reform, the involvement of civil society representatives (especially social partners, but also NGOs) as well as independent experts from academia/research institutions seems advisable. Moreover, the Parliamentary Budget Office as well as the Court of Audit, which is officially tasked with monitoring the implementation of the budget reform and of performance budgeting including gender responsive budgeting, should participate actively in the evaluation.

Despite being obliged legally to strive for gender equality in budgeting, subnational levels of government (states and municipalities) up to now have only partially and reluctantly followed the reforms implemented on the federal level. Some states (in particular Vienna) have been practising, based on a relatively comprehensive approach, gender impact assessment for some time now. However, there is no coordinated approach aiming at the introduction of a coherent framework for gender impact assessment on all governmental levels. Such a coordinated approach including all levels of government could improve policy coherence, transparency, effectiveness and efficiency considerably for total government: This should be particularly true for Austrian federalism, which is characterised by shared competences of the governmental levels in several important policy fields (e.g. health or education).
References


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