

BUDGET REFORM
Putting tax money to effective use for citizens.

Gender Budgeting in the Context of the Austrian Budget Reform

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Gender Budgeting Definition by the Council of Europe*

BUDGET REFORM
Putting tax money to effective use for citizens.

Gender budgeting is an application of gender mainstreaming in the budgetary process.

It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.

*Council of Europe (2008): Gender Budgeting - Practical Implementation. Handbook, CDEG(2008)15, www.coe.int/equality, Link "Gender Mainstreaming".

Why Gender Budgeting?



- To foster gender equality: Focus on the most important levers.
- Budget decisions are KEY decisions: Government policy put into numbers.
- Therefore: Use the budget as a lever for gender equality!

How to implement Gender Budgeting?

- Is implemented in the course of a wide-ranging budget reform on the Austrian Federal level (as of 2013)
- Gender Budgeting is an integrated part of the new performance budgeting system
- Several programmes and reports on Gender Mainstreaming (GM) topics before; now Gender Budgeting as an application of GM in budget policy is linked to the budget and is determined in the budget documents

Objectives of Gender Budgeting



- Gender aspects as part of the budget policy
- Giving information on gender effects of public expenditures and revenues
- Taking into account the special needs of men and women
- Restructuring public expenditures to bring forward the effective equality of men and women
- Focussing on the economic independency and equality of women
- Giving the opportunity for women to participate equally in all fields of social and economic life and decision making

How Austria Implements Gender Budgeting I



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.”
- According to the Austrian Constitution the Austrian Federation has to apply Gender Budgeting as an integral element of Performance Budgeting:
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.”
- Art. 51 (9): “The particularities [...] are to be fixed by Federal Laws [...] in accord with the provisions of Para. 8. To be regularised in these are especially: measures for an impact orientated administration, especially also under consideration of the objective of the effective equality of men and women;”

How Austria Implements Gender Budgeting II



Details of Gender Budgeting application in Austria:

- Each ministry has to define a maximum of 5 outcomes per budget chapter.
- **These outcomes are part of the annual budget decision in Parliament.**
- At least one of the outcomes per budget chapter has to be a gender outcome **External/sociopolitical outcome objectives**; i.e. objectives and activities in the ministry's portfolio contributing to gender equality
- Each ministry has to define concrete measures (outputs) to support the respective outcomes including gender outcomes.
- Each ministry has to define appropriate indicators for outcomes and outputs.
- For each administrative unit outputs have to be defined, gender outputs are integrated.
- The Court of Audit assesses, whether outcomes and outputs are met.

Gender Budgeting

- **Integrated approach:** Gender dimension is considered **on all budget management levels** such as strategy report (medium term), budget chapters, global budgets etc.
- Does not mean to allocate separate budgets for men & women
- **Implementation of gender budgeting:**
 - Requires gender analysis
 - Definition of objectives (external/societal versus internal/ministry specific)
 - Formulation of activities in order to achieve the objectives
 - Monitoring

Example for a Gender Objective in the Budget Documents of the Ministry of the Interior

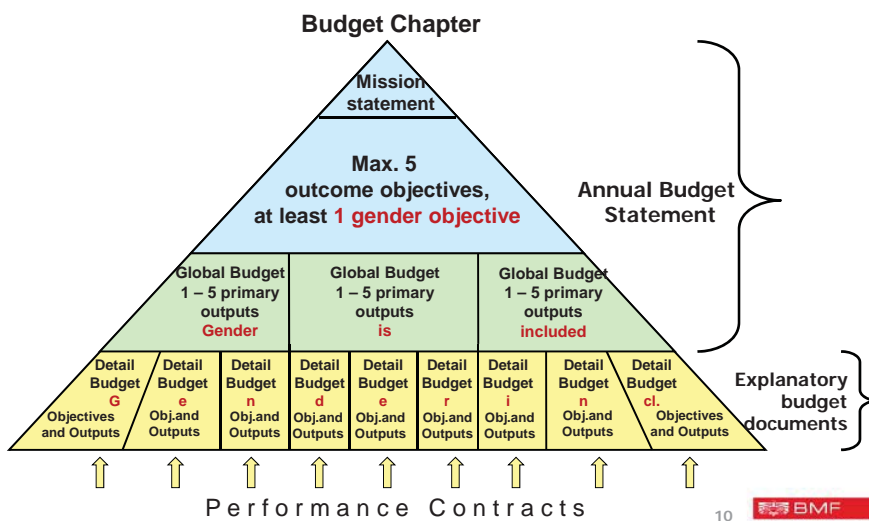
Strategy Report

Strategy Report is the explanatory document to the Mediumterm expenditure framework.

Gender objective:

Improvement of protection against violence towards women, underage persons and elderly people.

Performance Budgeting on the Different Budget Levels



Annual Budget Statement for 2013



Outcome objective :

Improved protection against violence, especially towards women, underage persons and elderly people

Why this objective:

All sorts of violence have increased in our society. Especially women, underage persons and elderly people are victims of physical and psychological violence in close social relationships. The objective is to inform by means of violence prevention how to avoid situations of violence and provide solutions.

What is done to achieve this objective:

- Effective and target-group-specific measures of violence prevention focusing on violence against women.
- Protection of risk groups (underage persons and elderly people) against violence.

What would success look like:

Improving the percentage of compliance with the prohibition of access (to the joint flat).

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Annual Budget Statement of 2013 for the Global Budget "Security"



Activities/Outputs

Contribution to outcome objective/s no.	What is done to achieve the outcome objectives? Activities/ Outputs:	What does success look like? Milestones/Indicators for 2013	Current status as at 31 st Dec. 2011
Objective 3	Effective and target- group-specific measures of prevention of violence focusing on violence against women	Number of participants in prevention activities on the topic "violence against women" exceeds 3,000 in 2013	2,877 in 2011

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**Operational Performance Plan
of 2013 for the Detail Budgets
"Provincial Police Headquarters"**

Objective 2: Protection of risk groups, especially elderly people, underage persons and women, against violent actions.

Contribution to outcome objective/s no.	Substantial Measures	What does success look like? Milestones/Indicators for 2013	Current status as at 31 st Dec. 2011
Objective 2	<u>Setting enough follow up measures to ensure that the prohibition of access is complied with</u>	The ratio between the number of checks with the result that the prohibition of access was not complied with and the total number of checks is under 10%	10.5% in 2011

Thank you for your attention!

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