

Gender Mainstreaming

**Guidance
Gender Budgeting
in Public Administration**

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Preface by the Minister for Women and Civil Service



Dear Readers,

Full gender equality postulates that women and men are equally able to benefit from the goods, resources and opportunities provided by society. Among the available resources are the public budgets of the federation, the states (“Laender”), and the municipalities, which act directly on society and the economy in the form of policies translated into figures.

In order to enable women and men to share all financial and material resources of the state in a more equitable way, it is necessary to conduct gender-specific budget analyses. This is where gender budgeting comes in.

To assist in the practical application of gender budgeting in public administration, I present this Guidance, which will help identify discrepancies in the impact of public revenue and expenditure on women and men. The objective is to pinpoint implications for gender relations, to shift priorities and to redistribute resources. The ultimate goal is to develop a gender-sensitive and gender-equitable budget.

I wish a successful experience to those who make use of this Guidance.

For further information on gender budgeting please access www.imag-gendermainstreaming.at.

A handwritten signature in black ink that reads "Gabriele Heinsch-Hosek".

Gabriele Heinsch-Hosek

Federal Minister for Women and Civil Service

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Introduction and reader's guide

The present Guidance is designed to foster the targeted and efficient implementation of gender budgeting in public administration. It is primarily addressed to the budget developers in individual ministries and also to those responsible for drawing up inter-ministerial budgets.

The first chapter starts out with a brief introduction to the strategy of gender budgeting. It is addressed to all those who have not yet come across gender budgeting, offering a general orientation to help them find their bearings. Apart from general preliminary remarks, reference is made to the statutory basis for the implementation of gender budgeting and to the strategies pursued to date in Austria. To gain an impression of how gender budgeting can be put into practice, case studies from Austria have been updated and included in this Guidance.

In Chapter 2, the individual steps of gender budgeting are explained vis-à-vis the budget cycle. Steps one to five in the gender budgeting process are delineated, following the stages of the budget cycle (draft, implementation and review): As a first step, a classification of items is proposed in Chapter 2.1, as it permits the targeted analysis of relevant expenditure. In setting the course for the gender budgeting process, it is essential to formulate equality objectives and related indicators. Chapter 2.2 contains appropriate instructions and case studies. The analysis of the current impact of distributive effects is a central and occasionally challenging task in the gender budgeting process. In Chapter 2.3 instruments are introduced and the course of action is aligned along different types of expenditure. Chapter 2.4 offers prompt questions for the assessment of findings obtained through the analysis of the current situation, and Chapter 2.5 comments on the consequences to be drawn from the process, which are in turn fed back to the budget draft. Chapters 2.4 and 2.5 set out inter-ministerial tasks and are thus also addressed to the Ministry of Finance.

Each sub-chapter is concluded with at least one example illustrating the step in question. Whenever possible, Austrian case studies are used; in some instances, German and Swiss case studies have also been selected.

An essential element of gender budgeting is the acquisition of data disaggregated by gender (and, if applicable, also by other categories). A gender impact assessment is impossible without such tangible back-up. The excursus at the end of the Guidance contains the evaluation of data and sources. Additionally, the Appendix provides specific sources and internet links relating to gender-disaggregated data and statistics.

The individual steps and guiding questions are recapitulated in an Executive Summary at the end of the Guidance.

The Appendix also contains a list of sources upon which this Guidance is based, further information on gender budgeting, particularly internet resources, and a compilation of case studies.

The present Guidance refers exclusively to budget expenditures. Revenues are not considered.¹ The Aid also makes no reference to staff appropriation or to tangible means of public administration. The focus is on budget funds made available to third parties (allocation and subsidies). For an overview of budgeting from a gender perspective, however, revenues would need to be considered as well, ranging from taxes to privatisation, spin offs and the outsourcing of previously public tasks. The indirect equality implications of such developments (e.g. an increase in unpaid work) are crucial in assessing whether a budget helps to establish gender equality.

¹ Regarding the revenue side of the federal budget see Federal Ministry of Finance, Working Group Tax System (2005).

1 Introduction to gender budgeting

Gender budgeting as a strategy is intended to establish compliance with the legal mandate of gender equality (cf. 1.2 Legal Framework). The priorities and resources reflected in budgetary policy should enhance equity between women and men.

According to a definition by the Council of Europe:

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 2005).

Hence, gender budgeting is not about creating a separate budget – neither for women nor for specific gender equality measures. Rather, it is about the gender equality impact of budget policy and of the entire revenue and expenditure of a government – in other words, it is about a gender-equitable budget policy. This distinction explains why gender budgeting ought to be anchored in all stages of the budget cycle. Individual ministries can contribute by assessing the gender-based impact of their allocation of resources, requiring the cooperation of policy experts with budget experts and an exchange with gender specialists. The present Guidance is intended to support the implementation of gender budgeting by illustrating possible steps, as well as offering guiding questions for assessing the gender equality impact of a budget.

1.1 Implementing gender budgeting in Austria

Since 2000, an array of resolutions of the council of ministers prepared the ground for the introduction and implementation of gender mainstreaming at the federal level. Gender budgeting is an integral part of this process, and is referred to by the Inter-ministerial Working Group as the “centrepiece of gender mainstreaming.”² As of 2006, individual ministries have indicated the gender aspects of their budgets in the legislative texts relating to the Federal Finance Acts. So far the approach has been project-oriented, designed to single out individual budget lines or tasks. This approach was only a first step towards comprehensive implementation at the federal level. Comprehensive implementation has been enshrined in an amendment to the Federal

² See internet site of the Inter-ministerial Working Group for Gender Mainstreaming/Budgeting: <http://www.imag-gmb.at/>

Constitutional Law (see Chapter 1.2). The present Guidance constitutes a building block in the implementation process.

Moreover, an impact assessment of regulatory initiatives from an equality perspective should be performed as part of the implementation of gender mainstreaming.³ The Federal Budget law is adopted every year and therefore ought to be assessed regarding its gender equality impact as every law. Gender budgeting can help achieve this goal.

Extensive experience with gender budgeting has been gathered in Austria at the “laender” and municipal level. Although this experience cannot always be transferred to the federal level, it does point the way. The “land” (state) of Upper Austria, for example, has commissioned an in-depth study, and the city of Vienna implements gender budgeting across the board. These examples will be referred to under the heading of guiding questions for gender budgeting (see Chapter 2).

Today, gender budgeting is established practice in various European and non-European countries, where it has partly been implemented for years.⁴

1.2 Legal framework

Legislators are bound to promote gender equality as a matter of principle through a series of national and international legal norms. Austria, for example, has ratified the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). Gender equality is also enshrined in EU law. Art. 2 and Art. 3 para 3 of the Treaty on European Union, commit the member states to a pro-active gender equality policy. Art. 8 of the Treaty on the Functioning of the European Union states:

"In all the activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women."

In Austria, it is essentially the Austrian Federal Constitutional Law (B-VG) that provides the basis for gender budgeting, as it enshrines the obligation to establish equality between women and men and the ban on discrimination (Art. 7 para 2 B-VG). Gender budgeting can be considered as an instrument for implementing this legal provision, as it paves the way for assessing the allocation of public resources and consequently the gender equality implications of public action.

³ Cf.: Federal Chancellery – Federal Minister for Women, Media and Civil Service (2007): Guidelines for Gender Mainstreaming in Legislation (Author: Ch. Gaster). Vienna.

⁴ For an overview of the topic, we recommend the website of the United Nations (UNWOMAN), the Commonwealth Secretariat and the International Development Research Centre (IDRC), Canada: <http://www.gender-budgets.org/>

Since 2009 the objective of de-facto gender equality between women and men in the budgeting is enshrined in the Federal Constitutional Law. Art 13 para 3 reads as follows:

"Federation, Laender and municipalities have to aim at the equal status of women and men in the budgeting."⁵

In the explanatory notes it says:

"By dint of this provision the central, regional and local authorities shall strive for the de facto equality of women and men both in drawing up and in implementing their budgets. This implies that suitable measures need to be envisaged to take account of this objective in the drafting and implementing process.

Taking account of de facto gender equality as an objective of budget administration is consistent with the internationally established concept of gender budgeting and with a gender equitable budget design respectively. Supported by these budget management instruments, the impact of budgetary measures on women and men, especially concerning the distribution of budgetary funds, is considered and integrated into the drafting, implementing and review processes, in an effort to set budget management increasingly on an impact-oriented course. Appropriate measures within the scope of these instruments include a number of analytical methods designed to identify the outcome for and impact on women and men and/or the equality impact as well as steps taken to promote de facto equality through budgetary measures. The idea underlying the gender budgeting concept is to analyse the implications of the conduct of public business and of budget policies, with regard to raising and allocating public funds to women and men, and to take appropriate measures whenever required."⁶

On federal level this provision will be reinforced by the so called principle of outcome orientation (Art. 51 para 8 B-VG):

"In the budget management of the Federation the fundamental principles of outcome orientation, especially considering the objectives of the effective equality of women and men, transparency, efficiency and accurate presentation of the financial situation of the Federation are to be observed."

⁵ 203 of the appendices to the parliamentary stenographic minutes, 23rd Legislative Period, p. 1

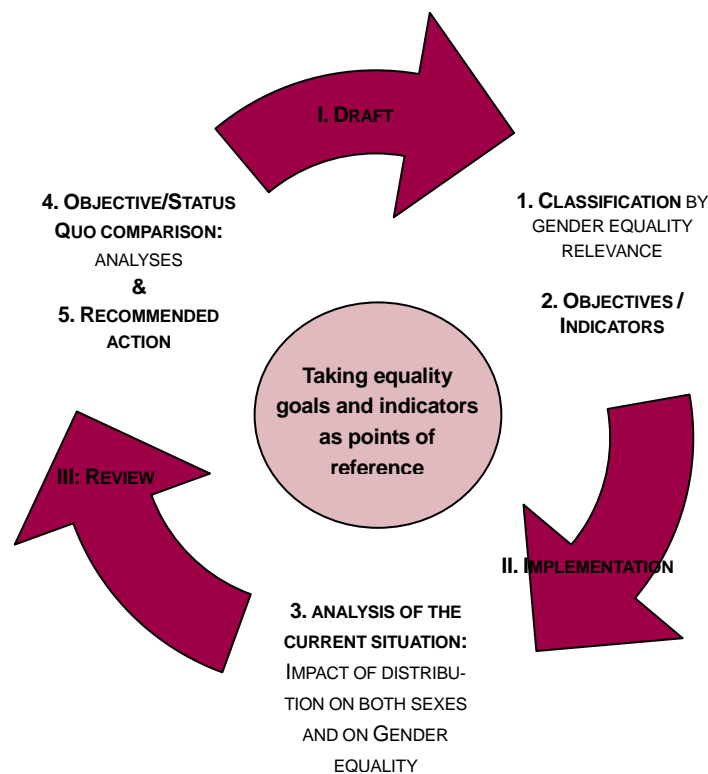
⁶ 203 of the appendices, 23rd Legislative Period – Government Bill – minutes, p. 5.

2 Steps in the gender budgeting process

Gender budgeting is an integrative process within the budget cycle. The present chapter is structured in accordance with the stages of this cycle. It presents the questions that need to be considered in the drafting, implementation and reviewing stage, in order to be able to assess to what extent the budget can meet the government's gender equality brief.

So far, pilot reviews have been performed on individual sections of the Austrian federal budget and the respective gender equality measures have been presented. In order to integrate gender budgeting as a routine mechanism in the budget cycle, resource allocation will need to be subjected to a gender equality assessment in its entirety, including the annual modifications.

Diagram: Gender Budgeting in the Budget



Interwoven budget policy principles:

- Economy
- Efficiency
- Expediency
- Gender equality

I. Draft

As a **1st step** in the stage of drawing up a budget, **budget items should be categorised** by their gender equality relevance. Chapter 2.1 sheds light on possible options. The formulation of gender equality targets and of the related indicators are critical to the success of gender budgeting. It should be readily apparent that along with the general principles of economy, efficiency and expediency, gender equality is one of the government's paramount aims.

The corresponding **2nd step** is described in Chapter 2.2: How can **equality tasks and objectives** be specified and how can they be measured via indicators? Ideally, the objectives formulated for specialised tasks under the gender mainstreaming scheme could be transferred accordingly to the budget.

II. Implementation

A critical and challenging **3rd step** is the **analysis of the current impact** of the budget with regard to the distributive effects of allocations to women and men and/or specific groups of women and men. Chapter 2.3 presents several levels, questions and tools which can be important for the analysis of the status quo. Again, equality objectives support the formulation of relevant and appropriate questions.

III. Review

The **analyses** envisaged during the **4th step** are useful components of accompanying monitoring and controlling of resource allocation. Chapter 2.4 describes how the **impact on gender equality** can be assessed. Again, it must be pointed out that such an assessment is conditional on available indicators for the envisioned objectives. It corresponds to "gender controlling" in the sense of comparing intended and actual gender equality implications. In other words, what is being analysed is the de-facto outcome of the allocation of resources and the question of whether – measured against the objectives defined for a given area – the gender equality level has improved, has remained the same or has deteriorated.

Obviously, analyses alone will not bring about tangible equality-oriented changes in the budget. Further assessment and consistent **recommendations** for the next budget cycle are an important part of gender budgeting and should figure as **5th step** (Chapter 2.5). These considerations can come into play when finances are reviewed and can be an input into the next budget draft – which would close the budget cycle.

In this context it should be mentioned that, consistent with the character of gender budgeting as an integrative strategy, the usual documenting and reporting tools should be upgraded by incorporating the findings and appraisals obtained. Similar to the observations on budgetary gender aspects, which are now contained in the explanatory notes on the federal budget statement, information on gender aspects should be contained in the budget report as well as in the corresponding attachments and tools. Additionally, gender budgeting can be frequently linked up with ongoing modernising processes. The introduction of allocation databases into

the budget system of the German Federal Government is a good example. Departmental and cross-departmental allocation databases were set up to better facilitate controlling. A feasibility study on gender budgeting at the federal level⁷ revealed that it would pose no problem to incorporate an evaluation of implications on gender equality in existing databases.

A clear determination of responsibilities is vital for effective gender budgeting; therefore, in order to benefit from gender expertise, budget drafters need to cooperate with experts in the ministries. In the beginning, it may also be necessary to work with external gender consultants, since some ministries may lack gender expertise. This applies in particular to determining the relevance of gender equality (classification of items) and correlating specialised tasks (plus the required expenditure) with gender equality objectives, the definition of indicators and the gender impact assessment.

2.1 Categorising expenditure items by relevance in regard to gender equality

Prior to formulating gender equality objectives and going into an in-depth gender budgeting analysis, expenditures can be categorised into budget lines regarding purpose and relevance for gender equality. On the one hand, budget lines explicitly targeted on gender equality need not be subjected to a gender analysis. Most budget lines have an evident or potential impact on gender equality. On the other hand, there are resources who affect gender equality at best indirectly.

The key question is as follows:

To what extent is a given expenditure relevant for gender equality?

Answers could be subdivided into the following groups:

- **Group A):** *Equality-related budget line items*, e.g. women or men specific affirmative action in pursuit of gender equality; measures promoting the reconciliation of job and family (e.g. funds for promoting and supporting affirmative action for women, health centres for women, research commissions addressing equality and/or gender aspects). Such lines would not require analysis.
- **Group B):** *Budget line items of evident or potential relevance to gender equality*, e.g. direct support to individuals (e.g. scholarships, on-call compensation), support to institutions (e.g. allocations to federal institutions). Group B) should be subjected to in-depth analysis (see Chapter 2.3).

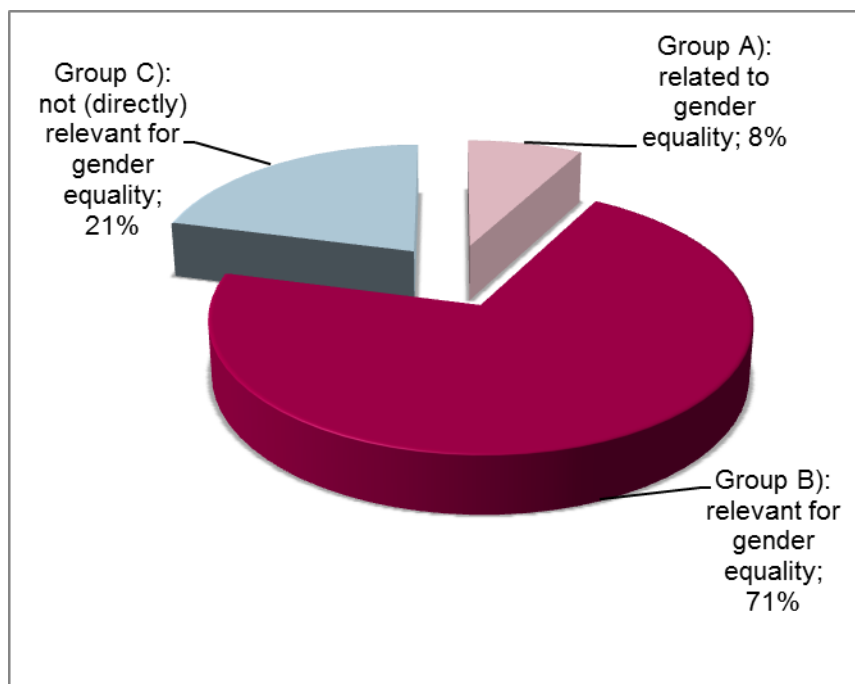
⁷ German Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (2007, p. 91).

- **Group C):** *Budget line items of no (direct) relevance to gender equality.* However, this categorisation must be justified, since gender neutrality is often assumed even when there is a de facto gender equality implication. Occasionally the effect on equality is indirect. An allocation to the European Commission for the Control of Foot-and-Mouth Disease can be interpreted as expenditure not directly relevant for gender equality. This interpretation is something that has to be comprehensibly substantiated, since otherwise hidden gender equality impacts (see below) would be ignored.

Please note: It is important to note that a great number of expenditures that are not related to individuals will, at first sight, create the impression of being gender neutral. As soon as the focus is shifted to indirect implications, however, gender equality aspects become apparent: Investments, for example, impact on the employment and income of women and men. Transfers to organisations and businesses have an indirect impact on gender equality (cf. 2.3). Today, gender research provides with countless findings that reveal the hidden and/or indirect gender aspects. This context implies that Group B) generally accounts for the biggest volume of expenditure.

The above-described categorisation by relevance in regard to gender equality ought to be conducted annually and presented in the budget report. The **first outcome** obtained in this pre-analysis is an assessment of resource allocation by gender relevance and a narrowing down of the budget line items in need of review. The task is, on the one hand, to identify the items and, on the other hand, the expenditure volume allocated to each group. This method points out which modifications result in the promotion of gender equality (Group A). The diagram below illustrates the categorisation exercised for one ministry.

Diagram: Ministry X - Categorisation by gender equality relevance



The large Group B) of evidently or potentially relevant budget line items cannot be analysed in total within a short period of time. A phased approach with a gradual increase and targeted selection is called for. The current individual-related transfers as well as transfers to institutions

(e.g. core funding or fixed subsidies) ought to be analysed and evaluated, and different policy areas should be covered (social expenditure as well as areas such as research and development or infrastructure programmes).

Example 1: Budget line item categorisation by equality relevance as part of the City of Vienna's gender budgeting process⁸

Background: The entire budget of the City of Vienna is subjected to the gender budgeting process. On the one hand, the Gender Mainstreaming Syndex (a set of indicators for gender equality) is applied to monitor gender equality strategies; on the other hand, detailed analyses and statistical data are quoted for individual products and fields of expenditure in budget statement and accounting.

Course of action: The first step during the analysis is to check whether expenditures are relevant to gender equality and whether the share of specific, women-related affirmative action has been displayed. Equality relevance was checked against the following criteria:

- Whether gender relevance of revenue and expenditure is given in a specific area, in other words, whether financial flows can trigger and/or modify different implications on the sexes.
- Whether the marginal utility is positive, i.e. whether changes in the allocation of budget funds can actually effect changes in opportunities and options and/or the access to facilities, etc.
- Whether sufficient assessment criteria and data are on hand and whether the collection of additional statistical data is economically justifiable against the potential benefit. The next step would then be to examine the above-mentioned assessment criteria for gender budgeting and to create lists of objectives. (cf. City of Vienna 2006, p. 261)

Over the years, the share of measures that were assessed as relevant to gender equality and analysed examples (in the first run) has varied between 10 and 30 per cent.

Methodological tools: Utilisation of existing experts' reports, commissioning the development of indicators, setting objectives for specific areas, collecting internal data on public administration, publication in preliminary budgets and in financial statements.

Measures taken: Concrete measures designed to eliminate gender disparities were developed in individual areas. The Gender Mainstreaming Syndex and evaluations can be used for controlling and performance reviews.

Benefit: Gender budgeting has increased transparency in the context of Public Management reforms, and additional impact screenings have been introduced.

2.2 Defining objectives and indicators for gender equality

The course of gender budgeting is directed by objectives and indicators, which also constitute the link with gender mainstreaming, since the objectives for the ministries and for individual remits are supposed to be laid down in the course of the gender mainstreaming process. In

⁸ Cf.: City of Vienna (2007a) <http://www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html>

order to perform this step, it is advisable to tap into gender expertise, since the objectives ought to be based on expert judgment and state-of-the-art research.

Guiding questions are:

- **Status quo of gender equality:** Which gender equality problems are encountered in the context of expenditures? What is the prevailing situation as regards (various groups of) women/girls and men/boys? Possible examples are disparities in the labour market (advancement and income opportunities), differences between women and men (where appropriate also between social groups, age groups, groups of different origin) when it comes to benefiting from health care programmes (e.g. prevention behaviour) or being exposed to risks (violence in public and private spaces).
- **Benefit:** Who is supposed to benefit from expenditures, and to what extent, for gender equality implications to become visible? (Which) women or men? (Broken down by age and other social characteristics where appropriate)

The following is the key question:

How does the objective “gender equality” impact expenditures?

Defining objectives is a challenging part of gender mainstreaming/gender budgeting, as genuine political issues come into play. The example of Upper Austria has revealed that there are a number of overriding and internationally recognised gender equality objectives. They can be used as points of reference, when ministries set objectives within their competences and expertise.⁹

Indicators are needed to measure whether the objectives formulated have been reached. Such indicators should be commensurate with the task and in particular with the requirements. Relevant studies and surveys should be used for needs assessment.

In this context the key question is as follows:

Which key data or information is required for measuring the degree to which the gender equality objective has been reached?

Please note: It is **not** the objective of gender budgeting to distribute resources strictly on an equal basis. Using a 50:50 indicator for distribution to women and men may not meet gender equality requirements. Adult education programmes, for example, are known to be primarily utilised by women wishing to (re-)enter the labour market. As long as the division of labour in society prevents especially women from the reconciliation of paid and unpaid work, it appears appropriate not to distribute resources on a strict 50:50 equality basis in order to achieve gender equality.

⁹ Such specialized grounding should be ensured by drawing on research findings. For gender aspects of different ministries that might facilitate the setting of objectives, see: <http://www.genderkompetenz.info/genderkompetenz-2003-2010/sachgebiete>

Example 2: Specifying gender equality objectives in the gender budgeting process in upper Austria¹⁰

Background: The Gender Budget Analysis of WIFO (Austrian Institute of Economic Research) for the “land” of Upper Austria served as a pilot study for the introduction of gender budgeting into its budget planning. Individual policy areas were studied and a general picture was drawn of the gender implications resulting from expenditures in the fields of education, health and sports. The analysis covered approximately one third of Upper Austria’s budget.

Key questions:

- A. What are the gender equality implications of expenditures in the fields of education, health and sports?
- B. In what way are these areas interacting with each other and with unpaid work and employment?

Which gender equality objectives were identified?

The study points out that the measuring of current implications on gender equality is conditional on the formulation of gender equality objectives. In a first step, general gender equality objectives were derived from international and national standards, such as:

- Equal opportunities for women and men to achieve economic independence through gainful employment.
- Independent social security coverage in all phases of life (especially also during parenting, child care and child rearing, education, unemployment, caring for dependants, illness, old age) for women and men.
- Equal opportunities for women and men to develop their personal abilities and potential.
- Equal access to public services for women and men (cf. WIFO 2006, p. 5).

Specific equality objectives for each area were derived from these general goals, as were the following for the health system:

- Comprehensive provision of health services for women and men.
- Equal access to health services commensurate with individual needs and the individual demands of women and men (WIFO 2006, p. 173).

Starting from these area-specific objectives, it was possible to develop the indicators. To give an example, the days of sick leave were counted: in the year 2000, 1,000 working women accounted for 13,049 days of sick leave, while 1,000 working men accounted for 14,942 days. The average period of sick leave was 12.1 days for women and 13.0 days for men.

Sources of data: Official statistics, labour market data, data of public authorities/institutions (including health insurance institutions), budget data, surveys.

Measures taken: Recommendations were issued for relevant policies and laws, for a set of indicators, for upgrading the data infrastructure, for a cluster of measures designed to eliminate gender-specific disparities.

Benefits for the administration: Analytical methods and sets of indicators were generated which permit overall and equality-specific controlling of efficient budgeting in the policy areas studied.

¹⁰ Cf.: WIFO (2006).

2.3 Analysis of the current impact of distributive effects

A precise analysis of distributive effects of public spending is a key component of the gender budgeting process. On this occasion, the different types of expenditure are scrutinised from different perspectives. The present Guidance cannot provide the user with a comprehensive list of questions, as the questions are determined by the subject matter's context and, inter alia, by the gender equality objectives defined. There are, however, a number of key instruments and dimensions of gender budgeting that are presented below.

The key question in the context of this step is as follows:

How does the current distribution affect women and men and gender equality?

Diverse types of expenditures are included in Group B) – expenditures identified as being relevant to gender equality. The table below illustrates which gender equality-related questions need to be asked about which types of expenditure. Reference will be made to the examples listed in this Guidance.

Table: Possible questions about gender equality relating to different types of expenditure

Type of expenditure	Questions about gender equality			
	Direct distribution	Employment	Unpaid and/or volunteer work	Other dimensions of gender equality
1. Benefits/ transfer payments:				
a) Direct transfers – benefit recipients (individuals)	Question about direct distributive effects, Example 4: Munich Business Development Agency	Question about indirect employment impact, e.g. by allocating funds for further education	Question about implications of transfers for unpaid work. If transfers are reduced, some remunerated services will have to partially be provided without compensation.	Question about the design of direct transfers, which may affect gender relations. In this context, household-related transfers are considered to be more problematic than person-related transfers.
b) Indirect transfers – allocations to institutions (public and private institutions, incl. subsidies)	---	Question about the type of jobs that are created/safeguarded, Example 5: 5 research programmes and Example 7: Upper Austria	Question about extra work in private households or volunteer work Example 8: Basel-City - hospitals	Question about the impact of research on gender equality, Example 6: 5 research programmes, substantive controlling
2. Personnel expenditures and pensions	Directly related to equality, not covered by the present Guidance			
3. Specialised tasks of the administration	Indirectly related to equality (i.e. travel expenses), not covered by the present Guidance			
4. Interest and expenses	Interest: indirect gender equality relevance			
5. Other expenditures	Not classifiable under this heading			
6. Gross capital expenditure	Question about utilisation of infrastructure, Example 3: Berlin-Lichtenberg: sports promotion	Question about the type of jobs that are created/safeguarded	---	Question about meeting mobility requirements (i.e. road construction)

2.3.1 Direct transfers – gender-disaggregated incidence analysis

Whenever the beneficiaries of public spending are individuals, the benefits derived by women and men can be easily determined. The **incidence analysis** aggregated by gender (and where appropriate by other categories, such as age) is a suitable instrument for identifying distributive effects. It states the average per-capita benefit derived by women, girls, men and boys.

The data required for the purpose are:

- a. the total amount expended and
- b. the number of women and/or men benefiting.

However, the per-capita amount of expenditure stated may conceal occasional differences in cost intensity. The example of the Munich Business Development Agency (see Example 4) illustrates that, in the given case, the promotion of men was more costly than that of women. When it comes to health promotion, it is a known fact that women are often more “expensive” than men, inter alia, because the costs of pregnancy and childbirth are occasionally allocated as a liability for women. Yet, reproduction has to be categorised as a public asset rather than a cost factor “generated” by a group of ‘female beneficiaries.’ Accordingly, the corresponding costs should be borne by the community at large.

This example illustrates the need for the formulation of objectives within a framework of desired and reasonable disparities and of undesirable ones that denote the discrimination of one group (for the assessment of results see also Chapter 2.4).

Example 3: Berlin – Gender-disaggregated incidence analysis of publicly provided sports facilities¹¹

Background: The district councils of Berlin build and maintain sports facilities, which they make available to sports clubs and other groups. The provision of sports facilities is one of 56 lines in the district budget that are subjected to an incidence analysis. In 2004, Lichtenberg spent the amount of 4.1 million euros on investing in, maintaining and operating sports facilities. The gender-disaggregated incidence analyses reveal that in terms of utilisation, women accounted for 38% of this amount and men for 62%.

Context: In Berlin, the gender mainstreaming process in public administration is supported by expert monitoring. In each fiscal year since 2004, new products and lines in the budgets of the „land“ (state) and the districts of Berlin have been analysed for their use.

Questions: Who benefits from the annual amount of 4.1 million euros, which are budgeted for sports facilities? What are the shares of women and men, respectively, in the costs of provision of sports facilities? To which sports facilities will forthcoming investments flow?

Gender equality objectives: Equal access to sports facilities; ensuring that such facilities are equally attractive to women and men; equal distribution of budgeted lines to women and men.

Methodological tools: Decision-making on investments allows one option for redistributing available resources. The main questions were whether to invest in sports halls or sports fields and to which sport disciplines the facilities should be dedicated. The statistics of sports clubs, as well as analyses of the utilisation of existing facilities, supplied information on the gender distribution by sports discipline. Data were also available on the costs generated by individual disciplines. Drawing on this information, it was possible to perform a gender-disaggregated incidence analysis on the utilisation of sports facilities.

¹¹ Cf.: District Office of Lichtenberg, Berlin (2004).

Which measures are taken in response to the analysis? In the subsequent fiscal period, the district increased its investments in sports disciplines dominated by women, and decided in favour of a sports hall. The outcome of the decision was that more people benefited from the facilities and programmes provided with the same amount of money, because the sports disciplines selected resulted in lower per-capita expenses.

What was achieved through gender budgeting? The data evaluation resulted in a more equitable and effective use of resources.

Table: Gender-disaggregated incidence analysis in Lichtenberg (excerpts)

Sports discipline	Users-per week	Distribution/number		Distribution percentage share (%)		Total budget per product	Distribution product budget	
		Women	Men	Women	Men		Women	Men
Aerobics	650	620	30	87	13	60.112	52.297	7.815
Basketball	604	144	460	24	76	115.599	27.513	88.086
Soccer	5.965	309	5.656	3	97	827.691	27.314	800.377
Gymnastics	2.333	1799	534	80	20	279.750	223.800	55.950
sports for elderly persons	22	22	0	100	0	1.156	1.156	0
Athletics	159	134	25	84	16	19.652	16.468	3.184
Total	24.735	9.402	15.333	38	62	4.131.517	1.582.371	2.549.146

Source: District Office of Lichtenberg/Berlin (2004) – author's tabulation

Example 4: Gender-disaggregated incidence analysis of start-up promotion (Munich Fund) by the City of Munich¹²

Background: Within the GenderAlp! project, three expenditure categories of the City of Munich's business development fund were scrutinised: a start-up promotion programme, a job creation scheme and part of the tourism promotion scheme. The Munich Fund is a relatively unbureaucratic promotion programme focussing on small business start-ups. Due to the special conditions offered by the Fund, it was tapped by a relatively high percentage of women and, therefore, added to the fraction of Munich's business development scheme that was more closely scrutinised.

Questions: What are the differences between start-up businesswomen and start-up businessmen? How are programme costs distributed between the two groups? How can social costs and benefits (economic growth, employment, tax revenue) be assessed by gender?

Which gender equality objectives were defined? Equal access to seed capital for start-up businesswomen and businessmen.

¹² Cf.: Regional capital Munich, Department of Labour and Economic Development (2006).

Methodological tools: External audit, evaluation of labour market data, evaluation of documents, interviewing experts active in promotion programmes, interviewing the start-up businesswomen and businessmen.

What is the outcome and what are the measures resulting from the analysis? The gender-disaggregated incidence analysis revealed that, under the same scheme, higher per-capita costs accrued from the support to men. This calculated value was derived from the on-average higher amount allocated and from the higher failure rate. The costs accruing from the assumption of liability amounted to 4.520 euros per start-up businessman and to about 1.000 euros per start-up businesswoman.

What was achieved through gender budgeting? The outcome of the analysis suggested that it would be wise to reform the scheme and to support more women. This conclusion was, on the one hand, indicated by the fact that the rate of self-employed women is 6 per cent as compared with a rate of 12 per cent for men, a sign of untapped potential. Moreover, the women in the analysed random sample demonstrated more sustainability after start-up, which implied more efficient use of public funds. The study revealed that a comprehensive incidence analysis cannot be based on direct counselling and investment costs alone, but also needs to include the development of the new businesses. It is advisable also to take into account the indirect economic effects.

2.3.2 Indirect transfers – promotion of institutions

The majority of transfers are not person-related; instead, public funds are channelled to institutions for the provision of services to the general public, serving the common interest. The effect can be referred to as indirect benefit. A budget analysis of transfers to institutions is clearly more demanding than auditing person-related expenditure distribution, but again, suitable tools are available in this instance. WIFO, for example, has put together a checklist for the Federal Ministry of Finance.¹³ The first dimension to be checked is the institution's employment structure (for employment effects – see below). Another dimension is the institution's output; in this context, questions are posed about the:

- Application of gender-sensitive models
- Application of gender-appropriate language in publications
- Application of gender-disaggregated data
- Consideration of research on the different socio-economic situations of women and men
- Existence of gender-specific focus areas in research
- Share of female and male researchers with gender expertise

¹³ Austrian Institute for Economic Research (WIFO 2006). The annex contains guidelines for gender review in the Ministry of Finance – disbursements to institutions (Leitfaden Gender-Prüfung im Finanzressort – Ausgabenbereich Zahlungen an Institutionen). Download: http://www.bmf.gv.at/Finanzministerium/GenderMainstreaming/WIFObmf_endbericht_13_7_2006_Anhang_dk.pdf.

- Percentage share of costs accruing from projects explicitly dealing with gender-related issues within total project costs
- Percentage share of projects explicitly devoted to gender issues in all projects (Austrian Institute for Economic Research, WIFO 2006a, p. 5)

A points system that establishes an institution's commitment to gender equality and renders it measurable could be a conceivable means of making such comprehensive analyses of institutions manageable. The existence of a gender equality plan, for example, could be a minimum requirement, or also the proof of output with positive gender equality outcome. Such information must be supplied by the grant-aided institute as part of the report on the expenditure of funds.

Example 5: Analyses of institutions: Impacts on employment and social security of women and men - gender budgeting in five research programmes¹⁴

Background: The Federal Ministry for Education, Science and Art (bm:bwk) provides resources for research projects, inter alia, in the form of programme control, consisting of diverse substantive and process-related control mechanisms. A call for proposals concerning research on important socio-political issues is published. The projects submitted are evaluated. Five research programmes, for which a gender-equality objective relating to both research topics and persons involved was one of the eligibility criteria for the allocation of funds, were screened as part of a research programme. This procedure, under which the conclusion of a contract is made conditional on substantive and formal gender equality objectives followed by a compliance check, can be generalised for allocations to institutional recipients. This generalisation applies in particular when the allocation of funds is based on a call for proposals, but also when contracts with institutions are periodically re-negotiated.

Questions: How does the setting of gender equality objectives impact the recipient institutions (proprietors of research projects, enterprises, universities)? How are the resources distributed among the women and men within the programme? How are gender relations organised within projects? Who works in what position and under what conditions?

Which methodology and approach were chosen? Commissioning external audits, questioning the developers of grant-aided projects, evaluation of university statistics and labour market data, evaluation of subsidy-related documents, interviewing the experts involved in the programmes.

What is the outcome and what are the measures resulting from the analysis? First of all, it was evident that programme control influenced the degree to which grant-aided institutions made allowance for gender equality objectives. The statutory obligation to report on the efficient use of public funds can be extended to including information on the gender equality impact. As part of a quantitative analysis, concrete proposals were made for a manageable monitoring system. In this context it was stressed that a fixed 40 per cent women's quota was not adequate per se to achieve the desired success. The end-of-year figures in different disciplines reveal that such quotas are either too high or too low. It was, therefore, recommended that flexible quotas be adopted depending on end-of-year figures and/or labour supply. At the same time, the need for close examination of the shares of women and men at the different hierarchical levels was stressed, as well as the distribution of resources such as working time, pay and social security provisions under the project contracts. Moreover, assessment systems were proposed for the individual as-

¹⁴ Cf.: Federal Ministry of Science and Research (Ed.) (2007).

pects. Economic incentives prompting the recipients of grants to give preference to the disadvantaged sex in their recruitment policy at all levels of the hierarchy and to issue equivalent work contracts foster dismantling of the gender-specific segregation of the labour market.

Which benefits were gained from gender budgeting? The study has revealed ways of putting public funds to more effective use in the interest of the overarching aim of gender equality. It should be noted that the control options of the state are particularly good when public funds are allocated to third parties.

Example 6: Analysing the output of an institution: Impacts on findings on gender relations – gender budgeting in five research programmes. quality aspects¹⁵

Background: Gender budgeting aims at allocating public funds with a view to actively promoting gender equality. Its purpose is not simply to ensure the participation of women and men, but also to assess whether measures and programmes are designed to promote gender equality or pose a risk to it (i.e. may have a negative impact on equality).

Questions: How are subsidies distributed to and within programmes and how is this distribution to be assessed in terms of its gender equality impact? How are the qualitative effects on gender relations and gender norms of the research content and results of the programmes and projects to be assessed?

Which gender equality objectives were defined? The gender equality objective is a higher share of gender-sensitive and equality enhancing research and the fostering of knowledge conducive to gender equality.

Which benefits were gained from gender budgeting? The study contributes to a better assessment of current gender-policy impacts of Austria's research funding schemes. Concurrently, it pinpoints how to implement qualitative control of gender budgeting.

2.3.3 Allocation of funds entailing additional indirect equality effects

Implications for paid work – impact on employment

In Austria, too, the labour market is characterised by considerable disparities. Pertinent indicators are the horizontal segregation (different occupations for women and men) and the vertical segregation (different hierarchical levels) resulting in a wide gender pay gap. The state creates countless jobs. Even though the staffing of ministries is not a subject covered by the present Guidance, the allocation of funds has direct and indirect employment impacts. Staffs are either employed directly by the federal state (e.g. federal institutes, schools) or jobs are funded in institutions that are financed by the federal state (e.g. social service providers).

The guiding question is as follows:

What are the impacts of public expenditure on the employment of women and men respectively?

¹⁵ Cf.: Federal Ministry of Science and Research (2007).

The example of the Upper Austrian analysis illustrates the different dimensions of impacts on employment.

Example 7: Indirect impact on employment generated by public funding, illustrated by a study under the heading “Upper Austrian Gender Budgeting Analysis”¹⁶

Background: The employment of people is the direct or indirect consequence of a large part of public spending.

Questions: Are the employment-relevant funds spent equally on women and men? Are the per-capita amounts of money and working time expended equally distributed between women and men? Are equal qualifications equally remunerated? Are public funds spent with a view to counteracting the vertical and horizontal segregation of the labour market? From a general perspective: Is the allocation of funds designed to reduce, leave unchanged or reinforce the prevailing gender hierarchies and gender discrepancies?

Which gender equality objectives were defined? Apart from general objectives related to gender equality policies, specific objectives regarding jobs and incomes in the educational sector were identified, with a view to achieving equal representation of women and men in all occupations and at all hierarchical levels, as well as with a view to ensuring equal opportunities regarding income and further education. Supplementary objectives are equal recognition of the voluntary work of women and men, ensuring social-security coverage for unpaid work and formalising unofficial work. (Cf.: WIFO 2006, p. 61)

What is the outcome and what are the measures resulting from the analysis? The study revealed a considerable horizontal and vertical segregation in the educational sector. Payment and the quality of contracts also vary and are biased in favour of male employees. Indicators are being developed for future impact monitoring with a view to controlling the personnel policy of Upper Austria and of publicly funded institutions.

Which benefits were gained from gender budgeting? The objectives and the impact monitoring of Upper Austria’s human resources development were upgraded.

Impacts on unremunerated work

There is interaction between the public budget and private households, which usually happens beyond the range of vision of budget planners, but which nevertheless has substantial implications for unremunerated work and consequently for gender equality. The range of unremunerated work includes a) domestic work b) maintenance and care (e.g. caring for family members and children) as well as c) voluntary work (e.g. social work, but also honorary political functions).

The guiding questions are as follows:

How is unremunerated work divided between men and women, and to what extent is this division of labour influenced by decisions on public spending?

¹⁶

Are austerity measures economisations in the true sense of the term or are they simply designed to shift previously public tasks to the unremunerated sector?

Example 8: Indirect Impacts of public budget economies on the division of unpaid labour, illustrated by the example of Basel-City¹⁷

Background: A large part of the socially necessary work is performed directly by private households and is not organised through the labour market. As indicated by time-use surveys, women in private households contribute the greater part of unpaid work. In many cases this implies that women have to bear the double burden of gainful employment and household chores. Domestic work includes, for example, caring for children, sick or older persons. By dint of the gender-specific division of labour, women seem destined to have to do extra unremunerated work, whenever public services are cut.

Questions: What is the effect of budget constraints on the division of unremunerated work?

Which gender equality objectives were defined? Negative implications of austerity measures should affect women and men equally.

What is the outcome and what are the measures resulting from the analysis? Economisations made in the hospitals of the City of Basel in the 1990s were among the subjects of analysis. At the time, personnel and material expenditure was cut in public hospitals, the number of acute care beds was reduced by 30 per cent and the average length of hospitalisation of patients shortened from 19 to 13 days. Since unmarried persons stayed in hospital much longer than married ones, it may be assumed that home care provided predominantly by wives. It follows that cost reductions in the hospital sector of the City of Basel partly translated into extra costs for private households and, by implication, into extra burdens on the primarily female caregivers. Moreover, cuts in hospital staff mainly affected women's jobs. Future time budget studies can be increasingly used to estimate the amount of unremunerated work performed in private households and to assess it in the context of gender budgeting. In Switzerland, the value of unremunerated work was included in public accounting in the form of a satellite account. In Austria it was covered by way of a special evaluation of the 2002 micro-census.¹⁸

Which benefits were gained from gender budgeting? The study revealed previously unknown, adverse effects of austerity measures on gender equality. Against this background, economisations that may be to the disadvantage of women need to be classified as counterproductive in terms of gender equality.

2.4 Assessment of gender equality outcomes

Once the objective has been defined and the analysis of the current situation has been performed, the equality impact is scrutinised by comparing objectives with outcomes.

The key question is as follows:

¹⁷ Gender Equality Office, Office of Statistics and Women's Council (2003, p. 133ff.) In the Upper Austrian study on gender budgeting analysis, the effect of public spending on unremunerated work was taken into account (cf.: WIFO 2006).

¹⁸ Federal Ministry for Social Security, Generations and Consumer Protection, Statistics Austria (2003).

Are distributive and gender equality outcomes (status quo) of budget implementation in line with gender equality objectives (target situation)?

In accordance with the proposed two-step procedure of a) categorising expenditures by gender equality relevance and b) analysing Group B) which has been categorised as relevant, the assessment can be performed in the following two steps:

Assessment step 1: In all ministries, the outcome of the year under review is compared with that of the previous year, based on the categorisation by budget line item Groups A), B) and C).

Question:

What is the volume ratio between budget line item Groups A), B) and C) and how does it change from one fiscal year to the next?

An increase in budget line item *Group A)* is considered to foster gender equality, whereas changes within the other two budget line item groups will, initially, not produce any visible effects on gender equality.

As it calls for an inter-ministerial analysis, this analysis step should be performed by the Federal Ministry of Finance.

This initial assessment cannot produce more than a rough estimate that needs to be complemented by assessing the effects within budget line item *Group B)*.

Assessment step 2: Assessment of the (selected) budget line items of Group B) in all ministries.

Examined are both expenditures budgeted with the same amounts as in the previous year, and expenditures that have been either decreased or increased. Both results should be inputs to the assessment. Findings can be divided into three impact categories:

+ = positive gender equality outcome, as per definition of objectives and indicators

If, for example, subsidised institutions can show evidence that more jobs have been created for women in areas where they used to be underrepresented, the expenditure is to be classed as positive for gender equality.

0 = non-existent or currently non-identifiable gender equality outcome

If, for example, no data is currently available on which to base an impact assessment, the expenditure is to be classed as 'without gender equality outcome,' and need for action (see Chapter 2.5) needs to be indicated.

- = negative gender equality outcome, as per definition of objectives and indicators

If, for example, savings are made in an area of expenditure where cutbacks can be expected to increase the burden on households, expenditure (here, reduction of expenditure) is to be classed as negative for gender equality.

The information from each ministry should then be collated.

The pertinent questions are as follows:

Which expenditure volume in budget line item Group B) can be correlated with the defined gender equality objective or objectives (with reference to the initially determined gender equality objectives and indicators)?

For which expenditure volume in budget line item Group B) is it either not (yet) possible to make an assessment or measure change in the gender equality outcome?

For which expenditure volume in budget line item Group B) has it been possible to establish negative impact on the defined gender equality objective and/or objectives (with reference to the initially determined gender equality objectives and indicators)?

Since any such assessment is based on the defined policy objectives, this step has to be performed in the individual ministries. Again, it may be necessary to consult gender experts and to cooperate with legislative drafters, with the ministries concerned and, if required, with external experts. However, the Ministry of Finance is the only ministry which has a general overview of the assessments and/or outcomes produced by the individual ministries and should, if necessary, come up with a synopsis for input into a budget statement oriented towards gender equality. Such a higher-level assessment of the gender equality outcomes of public spending can subsequently be included in the budget report,¹⁹ where the key figures obtained in step one and step two can be presented grouped according to ministry. The Ministry of Finance should act as the lead department in preparing and processing the information. The number of budget lines subjected to a gender-budget analysis (budget line Group B) should be incrementally increased every year until all expenditures in Group B) have been assessed.

Explanatory note: Chapter 12 (Education and Culture) of the 2007 draft budget shows an increase in the amounts budgeted for adult education.²⁰ Since women frequently attend adult education courses (e.g. in an effort to re-enter the labour market) a positive outcome for gender equality may be assumed. However, this would need to be verified (by a gender-disaggregated incidence analysis, see 2.3.1). Moreover, the positive outcome would be offset if a budget line item with beneficial effect in the same chapter were to be cut, or if a group of line items with potentially negative equality outcomes were to be increased. What should be evaluated in this context is not the number of budget line items, but the budget volume of each individual line item. Hence, an overall appraisal is not possible until all the budget line items in the same chapter have been evaluated from the gender equality perspective.

¹⁹ Re. the budget report see § 13 Federal Budget Law.

²⁰ Federal Ministry of Finance (2007, p. 59).

Example 9: A comprehensive look at equality policies in the Basel Study, BASS²¹

Background: In the 1990s, major cuts were made in several areas of public spending in Switzerland. For the study “Saving on women?” – also known as BASS study – a tool was created for assessing the gender equality policy impacts of budgets, with the emphasis on cutbacks in state expenses (Swiss Conference of Gender Equality Delegates/Swiss Union of Public Servants 1996). Employment impacts on persons in public service and on persons in publicly financed private employment, the employment effects of tangible expenses, the distribution of costs to direct users and the budgetary impact on unremunerated work were examined.

Questions: Do women and men benefit equally from public spending and individual budget line items? Are women more strongly affected by cutbacks than men?

Which gender equality objectives were defined? More transparency as to the impact of public expenditure on both sexes. Gender-equitable budgets, taking account for the effects of cutbacks on gender relations.

What were the results of the analysis? A major part of public funds (tangible and personnel expenses) are channelled to sectors in which male employment predominates; a disproportionate part of the savings was made at the expense of employment of women. Some cutbacks added to the unremunerated workload of women (see above, Example 8). The overall assessment is based on a survey of all budget line items, which permits the comparison of employment, benefits and unpaid work items. The impact on employment was divided into five categories: highly male dominated, moderately male dominated, neutral, moderately female dominated and highly female dominated. Direct benefit was divided into three categories: predominantly male, neutral, predominantly female.

²¹ Swiss Conference of Gender Equality Delegates/Swiss Union of Public Servants (1996)

Example 10: Feasibility study on gender budgeting at federal level in Germany²²

The study proposes a multi-level assessment, the outcomes of which should be entered directly under the respective budget line items in the budget statement: it ranges from “negative for gender equality,” to “neutral,” and to four staggered values, starting with “gender equality as a side effect” and ending with “gender equality as the main effect.”

2.5 Deriving consequences

The key question concerning this step is as follows:

What actions should be taken in response to the impact analysis?

In the course of gender-budgeting analyses, information is generated that ought to facilitate the more precise targeting of appropriations. It follows that a fifth step – critical for the budget cycle – needs to be taken, which consists of setting the budget agenda.

In itself, this step implies neither more nor less public spending. What gender information is supposed to bring about, especially during budget negotiations, is a re-prioritisation. In practice, this could mean that certain cuts are evaluated as more problematic than others, if they are bound to entail an increase in the volume of unremunerated work, or that measures for gender equality are given higher priority when the analysis reveals that major discrepancies in a given chapter are negatively impacting women and/or girls.

A further need for action will also arise in the context of expenditures classed as “0”: In case such a classification is owed to the lack of data or information, the correct remedial action would be to commission the acquisition or processing of appropriate data (see also Excursus: Data and Statistics).

In terms of controlling, this may mean that institutions receiving public funding will become more involved in impact analyses, as they have to report on the expenditure of funds (see Example 5: “Five research programmes”). But there is also the option of submitting proposals for savings or for affirmative action, fostering gender equality.

²² Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (2007, p. 69).

3 Excursus: Data and statistics

Differentiating between target groups and taking account of the different contextual situations of women's and men's lives has become part of conducting public business in a target-oriented manner. This is why statistics are increasingly disaggregated by gender and, if necessary, by additional categories (age, background, etc.).

What is the purpose of gender-sensitive statistics?

Gender-sensitive statistics are required for

- analyses based on facts rather than stereotypes,
- identifying the causes of inequalities and assessing their impact,
- developing suitable measures, projects and programmes,
- monitoring implementation and outcome of the latter, and
- subsequent evaluation (i.e. assessing of outcomes).²³

Data selection

The gender-sensitive use of statistics further implies that existing data are critically examined and – if necessary – extended. The public employment service and the social insurance institutions, for example, have generated lots of data on the employment rates of women and men. These data refer exclusively to remunerated work. However, the low employment rate of women cannot be adequately explained without taking into account the unremunerated work performed by women who take care of children and (older) relatives. If required, the gender analysis must make allowance for interactions influencing other spheres of life and policy areas. The present example is designed to throw light on the public infrastructure available for childcare and care for the sick or, depending on the questions asked, on gender relations in the context of parental leave and domestic work.

²³ Kapeller/Pölsler (2007).

Table: Austrian population in private households by means of subsistence in 2006

	Total in 1000s	Men in 1000s	Women in 1000s
Total	8,182.2	3,990.8	4,191.4
Gainfully employed	3,670.6	2,085.5	1,585.1
Military / alternative service conscripts	27.1	27.1	.
On parental leave	130.8	(x)	128.9
Unemployed	264.2	147.5	116.8
Retired	1,753.6	779.3	974.3
Permanently incapable of self-support	70.8	38.9	31.9
Exclusively concerned with managing the household	445.7	9.3	436.4
School children, students (from 15)	473.0	214.3	258.7
Children up to 14	1,303.5	668.3	635.2
Others	42.9	18.7	24.2

(x) Insufficient number of cases; Source: Statistics Austria (2007a: 49).

When carrying out a gender analysis, the amount of data required is not always obvious at first sight. Occasionally, data that would also be suitable for the purpose are not available. For such cases the Swedish data service has come up with a flowchart model:²⁴

- Establish which questions permit an appropriate assessment of the budget.
- Establish what data are required for analysis.
- Establish to what extent data can be generated and whether their format is suitable for answering the question.
- Possibly acquire (or commission the acquisition of) new data.

Analyse and evaluate the data acquired.

Data processing – Problem posed by aggregation?

In the conduct of public business, data are frequently processed and passed on in aggregated form. Occasionally, such aggregated data do not allow for conclusions as to the gender distribution within certain groups. “Household” as a statistical parameter is a case in point. From the gender perspective, it is a generalisation: Any gender differences within this aggregated unit

²⁴ Kapeller/Pölsler (2007, p. 7ff.): Modifications by the genderbüro (gender office).

are no longer discernible. In such cases it is advisable to differentiate by gender as well as by age.

Example: There are significant gender disparities within elderly persons as a group, which frequently are not apparent from the figures, even though they may play a substantial role when planning programmes and facilities for elderly persons or when allocating funds.

Table: Austrian population by age and sex at the start of 2007

Age groups	Total	Men	Women	Men	Women
	absolute	absolute	absolute	per cent	per cent
60 to 64 years	427,901	205,556	222,345	48%	52%
65 to 69 years	450,188	212,196	237,992	47%	53%
70 to 74 years	300,905	133,665	167,240	44%	56%
75 to 79 years	278,635	114,359	164,276	41%	59%
80 to 84 years	221,248	69,598	151,650	31%	69%
85 to 89 years	104,160	28,279	75,881	27%	73%
90 to 94 years	37,512	8,652	28,860	23%	77%
95 years and above	10,383	2,050	8,333	20%	80%
Total	8,298,923	4,037,171	4,261,752	49%	51%

Source: Statistics Austria (2007b).

Even though the data submitted may turn out to be insufficient for a gender-disaggregated analysis, the missing information can in many cases be supplied by the statistics department, for the simple reason that gender is an attribute that is frequently surveyed, but not evaluated. Should the required data in fact be unavailable or inaccessible, it is worthwhile commissioning their compilation for future use.

Gender-sensitive handling of data

Standards for handling gender-disaggregated data are now securely established. Most importantly:

- Women are not to be listed as “special cases” (example: x, of which y% women). It is advisable to list both women and men – or, if this is not possible due to technical reasons, women and men should be listed alternately but separately.
- Gender-sensitive statistics signify that, even when data are gender-disaggregated, the distinction by sex should be even more transparent whenever it seems to serve the purpose (e.g. gender is often interwoven with categories such as age or migration background). In such cases feasibility must be weighed against subject-related requirements.

Table: Gainfully employed population by employment, nationality and sex in 2006

	Gainfully employed total	Self-employed persons and family workers			Persons dependently employed		
		Total	Self-employed	Family workers	Total	Female and male workers	employees, female and male civil servants
	in 1000s	in %					
Women total	1,780.7	11.3	4.8	6.6	88.7	20.2	68.5
Female nationals	1,616.9	11.8	5.2	6.6	88.2	17.7	70.5
Female non-nationals	163.9	6.8	0.1	6.6	93.2	45.2	48.0
Men total	2,147.5	15.3	4.1	11.3	84.7	36.3	48.4
Male nationals	1,926.7	16.0	4.5	11.5	84.0	33.2	50.7
Male non-nationals	220.8	9.5	0.2	9.3	90.5	62.5	28.0

Definitions based on the Labour Force Concept, excluding persons gainfully employed in institutions and military/alternative service conscripts.

Source: Statistics Austria (2007): Gainfully employed population by professional status.

Additional information

The reader is referred to the Annex for additional information on data sources and the development of gender-sensitive statistics. The publications of the Statistics Austria, the manual on gender-sensitive statistics "Gendersensible Statistik" (Kapeller/Pölsler 2007) and the statistical reports of the city of Vienna "Statistische Mitteilungen der Stadt Wien" No. 1/2005 (Magistrat der Stadt Wien 2005) are especially helpful for gender-budgeting purposes.

4 Executive summary

Gender budgeting is a strategy aimed at complying with the legal obligation of establishing gender equality. Budget policies and budgets as such should consequently seek to enhance equal opportunities between women and men by setting priorities, allocating funds equally and striving for positive outcomes.

In an effort to put gender budgeting into practice at the federal level, a government bill amending both the Federal Constitutional Law and the Federal Budget Law is in force since the 1st of January 2009. The bill provides for the following addition to the Federal Constitutional Law (Article 13 para. 3): “Federation, Laender and municipalities have to aim at the equal status of women and men in the budgeting.”

Gender budgeting is a process integrated into the budget cycle. Existing procedures and instruments should therefore be applied as thoroughly as possible. Since gender budgeting is a subject-related strategy, ministries are entrusted with a key role. The Ministry of Finance, in particular, is supposed to act as a hub for the collation of findings and the integration of findings into its set of instruments (e.g. the budget report). In order to make gender budgeting part of the budgeting routine, it is proposed to introduce five steps into the three stages of the budget cycle, i.e. in the draft, implementation and review stages.

Step 1: Categorisation of expense items

Guiding question:

To what extent is a given expenditure relevant to gender equality?

All the budget line items of a given ministry are categorised into three groups:

- **Group A):** Budget line items which are explicitly oriented toward gender equality.
- **Group B):** Budget line items which are evidently or potentially relevant to gender equality.
- **Group C):** Budget line items which are not or, at least indirectly relevant to gender equality.

This step calls for careful examination supported by gender expertise, since budget line items may at first sight appear gender neutral, but actually have implications on equality (e.g. indirect impacts such as on employment). The next steps in the gender budgeting process are related to Group B) expenditures, and the idea is to gradually increase the number and volume of budget line items to be analysed. To start with, the selection of expenditure should not be exclusively guided by the criterion of feasibility (e.g. only person-related expenditures). The volume analysed should be progressively increased every year.

Step 2: Formulating gender equality indicators and key figures

Guiding questions:

What are the implications of the objective “gender equality” for expenditures?

Which benchmarks or data are required for measuring the extent to which the gender equality objective has been reached?

Gender equality objectives ought to be based on expert knowledge; in this context, links to the implementation of gender mainstreaming would appear to be pertinent.

Step 3: analyses of the current situation

Guiding question:

Which distributive effects on both sexes and on gender equality are currently identifiable?

There are different methods – e.g. gender-disaggregated incidence analysis or analyses of institutions – for different types of expenditure, and different questions need to be asked regarding gender equality: about direct distribution, employment impact, impact on unremunerated or voluntary work as well as about a number of other dimensions of gender equality.

The present Guidance illustrates these dimensions, using different case studies from Austria, Germany and Switzerland. In this context, it should be noted that the aim need not necessarily be the equal distribution of funds, but a distribution geared towards the gender equality objectives. The reason is that equal distribution on a basis of underlying unequal conditions may entrench social differences.

Step 4: Assessment of gender equality outcomes

Guiding question:

Are distribution and gender equality Outcomes (status quo) of budget implementation in line with the gender equality objectives (target situation)?

In this step, the results obtained in step two and step three are collated. Distribution is assessed through the gender lens using a two-step assessment procedure:

Assessment step 1 consists of a first rough estimate of the budget’s gender equality impact; the focus thereby is on changes as compared with the previous year, and the percentage shares of budget line items Groups A), B) and C) in the ministries (see categorisation in Step 1) are compiled in a synopsis. The key questions in this context are as follows:

What is the volume ratio between budget line items Groups A), B) and C), and what are the changes for each fiscal year?

Assessment step 2 is based on the analysis of the current impact of the individual budget line items (see Step 3). It relates to the Group B) expenditures of all ministries, taking account of both distribution and alterations in the budget.

These steps are followed by a classification into three categories:

+ = positive gender equality outcomes, as per definition of objectives and indicators

0 = non-existent or currently non-identifiable equality outcomes

- = negative equality Outcomes, as per definition of objectives and indicators

The volumes of expenditures categorised as +, 0 and – can provide a general overview of the situation in each ministry, the objective being the highest possible volume of expenditure with positive gender equality outcomes.

Step 5: Deriving implications

Guiding question:

What actions should be taken in response to the impact analysis?

There is need for action with regard to expenditures classified as 0 and –. Reorientation in the interest of improved gender equality impact can, depending on the subject, be achieved by setting new budgetary priorities, by amending laws, by specific measures, by imposing gender equality requirements on the recipients of subsidies, or by setting other tasks. Again, action should be guided by gender equality objectives formulated with the aid of experts.

Appendix - sources

Please find below the sources cited, as well as additional, more specific information.

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