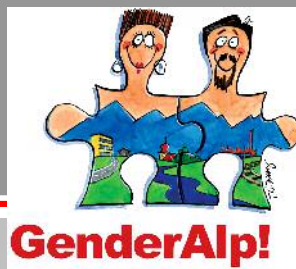




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# Gender Budgeting Analysis in Upper Austria

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# Gender Budgeting Analysis in Upper Austria

(This document contains extracts from the summary of the final report to the project “Gender Budgeting Analysis in Upper Austria” (by **Christine Mayrhober, Michaela Neumayr and Margit Schratzenstaller** under cooperation with **Hedwig Lutz** (WIFO); **Birgit Buchinger, Ulrike Gschwandtner** (Solution)), March 2006)

## Conceptional, methodical and normative bases

### Definition and general objectives of gender budgeting

The goal of gender budgeting is to anchor the gender perspective in all areas of household politics. A further objective is to uncover the aspects of the economy that are not contained in public statistics on activities and added value in the market and state sectors and in supported fields of the third sector (non-profit sector). Especially the expenditure of time for work outside the market and state sectors (care economy, i.e. domestic work, social reproduction, honorary and unofficial work) and budget interdependencies make up an important starting point.

### Equality objectives

Gender budgeting initiatives aim at ensuring factual equality for women and men and are put down in different international/supranational agreements in order to be integrated in international legislative rules and legislatively anchored in Austria on different levels. For the analysis of the current situation and the establishment of equality measures, concrete objectives of equality as a normative reference system are required by means of which the actual and/or desired situation on the equality of women and men within politics, society/social subjects and economy can be measured.

It is important to distinguish between overall objectives of equality and specific objectives of equality, which are pursued within the single political fields examined. The first refer to the general dimensions of equality of women and men.

### *General equality objectives*

- Equal possibilities for women and men to attain financial independency through gainful employment.
- Individual social security in all phases of life (esp. parents, child care and bringing up of children, education, unemployment, nursing, illness, age) for women and men.
- Self-control of personal time consuming for women and men.
- Self-control of decisions on the forming of the personal life for women and men.
- Equal possibilities for women and men to develop their personal abilities and potential.
- Equal possibilities of participation (financial, social and political) for women and men.
- Equal allocation of power and influence between women and men concerning political and financial decisions and processes.
- Living a life without being exposed to any kind of violence for women and men.
- Equal access to public services and facilities for women and men.

Source: Klatzer( 2005 and 2005B); WIFO.

From the general equality objectives it is also possible to derive equality targets spanning political fields concerning work and income.

### *Gender equality goals spanning political fields on employment and income*

- Equal access and possibilities of professionalism (also concerning time aspect of the employment) for women and men.
- Equal possibilities of income for women and men.
- Equal job promotion chances for women and men.
- Equal allocation of management positions on women and men.
- Equal access to professional training and development for women and men.
- Equal terms of employment in full time and part time occupations and in male and female dominated sectors and fields.
- Equal allocation and recognition of honorary occupations for women and men.
- Equal allocation and recognition of unsalaried occupations for women and men.
- Formalisation of unofficial work.

Source: WIFO.

On the basis of the overall equality objectives, goals have been put down for each of the fields to be examined “education, health and sports”.

## *General equality objectives per subject field*

### **Equality objectives within “education”**

#### **Education related equality objectives**

- Equal consideration of girls and boys needs when forming the education and the school organisation.
- Equal promotion of girls and boys to develop their personal abilities and potentials.
- Expand the behavioural and interest spectrum with girls and boys.
- Encourage the social competence of girls and boys without focusing on stereotype roles. (reflection of gender specific roles).
- Support of girls and boys according to needs to develop their self-confidence and their ability to assert themselves in professional, social, political and private situations.
- Aid for girls and boys to develop their personal identity off the beaten track of traditional role models.
- Ensure equal access for girls and boys to all kinds of education and reduction of stereotype choices of education according to gender.
- Education of girls and boys in non-traditional areas of occupation.
- Equal access for girls and boys to educational facilities independent on parent's income and regional factors.
- Equal access for girls and boys to all kinds of professional training (also concerning apprenticeship position, possibilities of occupation, income and promotion).
- Possibility of equal chances of occupation, promotion and income (equal returns to education) for women and men in general.
- Equal access requirements to possibilities of further education for women and men.
- Independent social protection of girls/women and boys/men in all phases of education.

#### **Equality objectives related to employment and income within the area of education**

- Equal participation of women and men concerning educational decisions on a political level, in the educational facilities and within research and apprenticeship.
- Equal representation of women and men within the educational and teaching professions on all levels.
- Equal possibilities of occupation and income for women and men in the field of education.  
Equal terms of employment for women and men within the educational system on all levels.
- Equal possibilities of promotion and further education of women and men in all fields of education.
- Equal recognition of honorary occupation for women and men.
- Equal allocation of unsalaried positions for women and men.
- Social protection of women and men with unsalaried positions.
- Formalisation of unofficial work.

### **Equality objectives within the area of “health care”**

#### **Health-related equality objectives**

- Comprehensive health care including all health facilities for girls/women and boys/men.
- Equal access to health facilities for women and men in accordance with their individual needs.
- Equal individual advantage from the use of health facilities – according to individual needs of women and men, especially taking into account different phases of life and special needs (e.g. handicap) and different cultural backgrounds (immigrants) and life styles.
- Self-determination of women on subjects such as reproduction technology and free decision on contraception, pregnancy and birth.
- Having regard to psycho-social and physical consequences of violence against girls/women but also against boys/men.

#### **Equality objectives related to employment and income within the area of health care**

- Equal possibilities of occupation and income for women and men in the field of health care.
- Equal possibilities of promotion and further development for women and men within the field of health care.
- Equal terms of employment within health care for women and men.
- Equal participation of women and men concerning health care decisions on a political level, in the health care system, in associations, organisations, lobby groups, within research and teachings.
- Equal recognition of honorary occupation for women and men.
- Ensure the possibility of using public health care facilities for women and men.
- Equal allocation of unsalaried positions for women and men.
- Social protection of women and men with unsalaried positions.
- Formalisation of unofficial work.

#### ***Equality objectives within the area of “sports”***

##### **Sport-related equality objectives**

- Increase the period of time used for sports.
- Equal possibilities to get to know and try different kinds of sports.
- Promote and open up for non-typical kinds of sports.
- Overcome the gender reproduction in sports.
- Increase the number of sport types made by children and adults.
- Special promotion of access to sports and sport centres independent of age, social background and physical condition.
- Increase the number of children, women and men doing sports.
- Equal chances and possibilities to build social networks through sport activities for girls and boys, women and men.

##### **Equality objectives related to employment and income within the area of sports**

- Equal access to sports as a means of income.
- Equal access and equal numbers of women and men employed in the different sport organisations.
- Equal possibilities of income from amateur sports and professional sports.
- Equal participation of women and men concerning sport decisions on a political level, in associations and organisations, within lobby groups, research and teaching.
- Equal number of women and men in representative honorary positions within the field of sports.
- Equal financial, medial and social recognition.

Source: WIFO.

## **Methodical bases**

### ***Examination aspects and raster analysis***

A uniform examination raster was developed for the situation analysis in the fields of budget to be examined based upon the assessment criteria/examination aspects input, output and outcome.

The aspect of examination (Input) comprises the resources needed for the provision of specific public services (budgetary funds deployed and the following activity).

The aspect of examination (Output) shows the direct, immediate result of any measure and the provision of a specific public benefit (utilisation of a benefit by the recipient according to gender).

The examination aspect (Outcome) takes a look at the immediate effects following public expenditures: at first the benefit of public services for the recipients themselves (internalised benefit) and individual and economical external effects for indirect recipients, individuals, social groups or the economy; secondly, following effects especially concerning employment outside the market and state sector.

### **Analysis criteria and indicators**

The collection and evaluation of the aspects listed in the examination raster requires analysis criteria and indicators according to gender. In the study equality objectives were prepared parallel to the general criteria, the criteria spanning political fields, field-related criteria and indicators to carry out the situation analysis.

#### *Types of analysis criteria and indicators*

##### **Structural criteria and indicators**

Description of gender-related initial situations within the examined budget field: Differences in life circumstances of women and men within the single budget field.

##### **Input criteria and indicators**

Registration of the input used when preparing public services within the analysed budget field: employment, income and terms of employment for the employee in the public sector and in publicly financed facilities as well as publicly financed private contractors; industrial/economic sector that profits from allowances in kind and investments in the examined field of expenditures; furthermore, the level, structure and development of expenditures in the examined field of budget.

##### **Output criteria and indicators**

Collection of outputs from the used resources: type, extend and structure and gender-related and relevant aspects of offers, extend and structure of accepted offers for public services by women/girls and men/boys.

##### **Outcome criteria and indicators**

Registration of outcomes for service recipients and other groups: indirect effects including the field of unsalaried work in private households and honorary and unofficial work.

Source: WIFO.

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## **Situation analysis**

### **An overview of gender effects of expenditures within education, health care and sports**

For each of the three selected expenditure fields the following table will provide an overview of the proportion of women within each budget approach (when available) concerning employment, income, benefit usage and unsalaried and honorary positions. A second overview will inform in detail about whether the effects rather have an influence on women or men or is neutral.



Total overview of direct and indirect gender effects within education (1), 2003/2004 (proportion of women in %)

Area of expenditure	Employment (proportion of women in %)	Income	Service recipients (proportion of women in %)	Unsalariated work (proportion of women in %)	Honorary work (proportion of women in %)
Kindergarten	99.5	?	48.9	?	none
After school care	96.7	?	48.2	?	none
Pupils/apprentice homes	?	?	?	?	none
Students homes	?	?	?	?	none
Educational advancement	?	?	?	?	none
Elementary school	88.7	87.5	48.5	?	?
Special school	84.4	82.1	36	?	?
Secondary modern school	68.5	63.9	47.6	?	?
Pre-vocational year	50	46	38.6	?	?
Academic secondary school	?	?	59.3	none	none
Higher-level technical and vocational upper secondary school	?	?	54.9	none	none
Compulsory vocational school (for apprentices)	30.6	28	33.3	none	none
Institutes of higher education	27.9 (23.3) <sup>3)</sup>	?	32.6	none	none
Public educational facilities	Libraries: 85, Adult training: 58.8	?	35.2	none	Libraries: ? Adult training: 92.1
Pensions	none	57 <sup>1)</sup>	46.9 <sup>2)</sup>	none	none
Retirement income	none	88 <sup>1)</sup>	46.9 <sup>2)</sup>	none	none

Source: WIFO. - none: the expenditures for these budget fields show no proportional effect.; ?: No exact data available. – <sup>1)</sup> Proportion of female recipients. <sup>2)</sup> Proportion of girls of all pupils. <sup>3)</sup> Proportion of all employees at institutes of higher education, in brackets the proportion of all teachers.

*Total overview of direct and indirect gender effects within education (2), 2003/2004*

Area of expenditure	Employment	Income	Recipients (users)	Unsalaries work	Honorary work
Kindergarten	ff	?	o	f	none
After school care	ff	?	o	f	none
Pupils/apprentice homes	?	?	?	?	none
Students homes	?	?	?	?	none
Educational advancement	?	?	?	f	none
Elementary school	ff	ff	o	f	?
Special school	ff	ff	m	f	?
Secondary modern school	f	f	o	f	?
Pre-vocational year	o	o	m	f	?
Academic secondary school	?	?	o	none	none
Higher-level technical and vocational upper secondary school	?	?	o	none	none
Compulsory vocational school (for apprentices)	m	m	m	none	none
Institutes of higher education	m(m) <sup>3)</sup>	?	m	none	none
Public educational facilities	Libraries: ff, Adult training: o	?	m	none	Libraries: ff, Adult training: ff
Pensions	none	o <sup>1)</sup>	o <sup>2)</sup>	none	none
Retirement income	none	ff <sup>1)</sup>	o <sup>2)</sup>	none	none

Source: WIFO. - none: the expenditures for these budget fields show no proportional effect.; ff: Proportion of women 81% to 100%; f: Proportion of women 61% to 80%; mm: Proportion of men 81% to 100%; m: Proportion of men 61% to 80%; o: Proportion of women/men 40% to 60%; ?: Not available. – <sup>1)</sup> Proportion of female recipients. <sup>2)</sup> Proportion of girls of all pupils. <sup>3)</sup> Proportion of all employees at institutes of higher education, in brackets the proportion of all teachers.

Total overview of direct and indirect gender effects within health care (1), 2003/2004 (proportion of women in %)

Area of expenditure	Employment (proportion of women in %)	Income	Service recipients (proportion of women in %)	Unsalariated work (proportion of women in %)	Honorary work (proportion of women in %)
<b>Hospitals</b>	Midwives: 100 Nurses with diploma: 87 Medical staff: 88 Auxiliary nurses and auxiliary health professions: 76 Physician 45.4	?	55.9	?	none
<b>Patient transports</b>	6.9	?	53.9	?	39.6
<b>Mother-child grant</b>	?	?	95	?	none
<b>Physicians stand-by for emergency duties</b>	?	?	? (51.1)	?	none
<b>Vaccinations</b>	?	?	? (48.7)	?	none
<b>Fight alcohol, nicotine and drug abuse</b>	<i>Alcohol counselling</i> Advisors: 52.4 Medical examiners: 30 <i>Abuse counselling</i> Counsels: 60.5 Medical examiners: 0	?	<i>Alcohol counselling</i> : 15.4 <i>Abuse counselling</i> -new entrant counselling: 27.8 -New entrant substitution: 17.2 -Substitution receivers in total: 29.5	?	none
<b>School health promotion</b>	School physicians: 22.8 Movement therapists: 86.4	?	? 48.8	?	none
<b>Pregnancy, infant and child counselling</b>	Physicians counselling mothers: 18.3 Midwives: 100	Total fee: 21	Parents: 100 Children: ? (48.9)	100	none
<b>"Healthy municipality" project</b>	None	none	66.7	?	66.7
<b>Regular's table of nursing relatives</b>	Regular's table leaders: 97	Total fee: 97	80-90	80-90	none

Source: WIFO. - none: the expenditures for these budget fields show no proportional effect.; ?: No exact data available. – <sup>1)</sup> In brackets the proportion of girls/women of the resident population when the number of female service recipients is not available.

*Total overview of direct and indirect gender effects within health care (2), 2003/2004*

Area of expenditure	Employment	Income	Recipients (users)	Unsalariated work	Honorary work
<b>Hospitals</b>	Midwives: ff Nurses with diploma: ff Medical staff: ff Auxiliary nurses and auxiliary health professions: f Physicians: o	?	o	?	none
<b>Patient transports</b>	mm	?	o	?	m
<b>Mother-child grant</b>	?	?	ff	?	none
<b>Physicians stand-by for emergency duties</b>	?	?	? (o)	?	none
<b>Vaccinations</b>	?	?	? (o)	?	none
<b>Fight alcohol, nicotine and drug abuse</b>	<i>Alcohol counselling</i> Advisors: o Medical examiners: m <i>Addiction counselling</i> Counsels: o Medical examiners: mm	?	<i>Alcohol counselling</i> : mm Addiction counselling New entrants counselling: m New entrant substitution: mm Substitution recipients in total: m	?	none
<b>School health promotion</b>	School physicians: m Movement therapists: ff	?	o	?	none
<b>Pregnancy, infant and child counselling</b>	Physicians counselling mothers: mm Midwives: ff	Total fee: m	Parents: ff Children: ? (o)	ff	none
<b>"Healthy municipality" project</b>	none	none	f	?	f
<b>Regular's table of nursing relatives</b>	Regular's table leaders: ff	Total fee: ff	ff	ff	none

Source: WIFO. - none: the expenditures for these budget fields show no proportional effect.; ff: Proportion of women 81% to 100%; f: Proportion of women 61% to 80%; mm: Proportion of men 81% to 100%; m: Proportion of men 61% to 80%; o: Proportion of women/men 40% to 60%; ?: Not available.

*Total overview of direct and indirect gender effects within sports (1), 2003/2004 (proportion of women in %)*

<b>Area of expenditure</b>	<b>Employment (proportion of women in %)</b>	<b>Income</b>	<b>Service recipients (proportion of women in %)</b>	<b>Unsalariated work (proportion of women in %)</b>	<b>Honorary work (proportion of women in %)</b>
<b>Austrian state sports organisation (LSO)</b>	Austrian state sports organisation (LSO): 0 Sports associations and clubs: ?	Austrian state sports organisation (LSO): 0 Sports associations and clubs: ?	Federal upper secondary school for sports: 38 Sport clubs: ?	none	?
<b>Upper Austrian sports school</b>	Functionaries: 0 Secretaries: 100 Cleaning personnel: 83.3 Publicly employed coaches: 25	?	Pupils in Federal upper secondary schools for sports: 38 Army sport centre: 10 Other sport organisations: ?	none	none
<b>Distinction and awards</b>	none	none	?	none	?
<b>Sports sites</b>	?	?	?	?	none
<b>Sport promotion, umbrella associations and Upper Austria Football association</b>	46.2	?	?	?	?
<b>Other sport advancement</b>	?	?	?	?	?

Source: WIFO. None: the expenditures for these budget fields show no proportional effect.; ?: No exact data available.

*Total overview of direct and indirect gender effects within sports (2), 2003/2004*

<b>Area of expenditure</b>	<b>Employment</b>	<b>Income</b>	<b>Recipients (users)</b>	<b>Unsalariated work</b>	<b>Honorary work</b>
<b>Austrian state sports organisation (LSO)</b>	Austrian state sports organisation (LSO): 0 Sports associations and clubs: ?	Austrian state sports organisation (LSO): none sports associations and clubs: ?	Federal upper secondary school for sports: m Sport clubs: ?	none	LSO: mm Sports clubs and associations: m
<b>Upper Austrian sports school</b>	Functionaries: mm Secretaries: ff Cleaning personnel: mm State coaches: m	?	Pupils in Federal upper secondary schools for sports: m Army sports centre: mm Other sport organisations: ?	none	none
<b>Distinction and awards</b>	none	none	?	none	m
<b>Sports sites</b>	?	?	?	f	none
<b>Sport promotion, umbrella associations and Upper Austria Football association</b>	o	?	?	?	m
<b>Other sport advancement</b>	?	?	?	?	?

Source: WIFO. - None: the expenditures for these budget fields show no proportional effect; ff: Proportion of women 81% to 100%; f: Proportion of women 61% to 80%; mm: Proportion of men 81% to 100%; m: Proportion of men 61% to 80%; o: Proportion of women/men 40% to 60%; ?: Not available.

## Employment and income analysis: example education

Public expenditures have a direct and indirect effect on the extend and quality of employment and income possibilities of women and men.

One of the main requirements of equality between women and men is equal pay for equal work. Collecting information on the size of remuneration will not only show gender differences within one specific area of employment but will also render possible a comparison between income levels between different fields.

Extent of employment effects within the field of education according to gender

Field of activity	Effect on employment	No. of employed persons absolute		Employees acc. to gender in %	
		Men	Women	Men	Women
Kindergarten <sup>1)</sup>	in publicly-aided facilities	24	4,718	0.5	99.5
After school care <sup>1)</sup>	in publicly-aided facilities	31	911	3.3	96.7
Homes	in publicly-aided facilities	not available	not available	not available	not available
Elementary school <sup>2)</sup>	in public service	646	5,061	11.3	88.7
Special school <sup>2)</sup>	in public service	108	583	15.6	84.4
Secondary modern school <sup>2)</sup>	in public service	2,073	4,504	31.5	68.5
Pre-vocational year <sup>2)</sup>	in public service	198	198	50.0	50.0
Compulsory vocational school (for apprentices) <sup>2)</sup>	in public service	624	275	69.4	30.6
Institutes of higher education <sup>2)</sup>	in publicly-aided facilities	676 <sup>3)</sup> 43 <sup>4)</sup>	206 <sup>3)</sup> 72 <sup>4)</sup>	76.6 <sup>3)</sup> 37.4 <sup>4)</sup>	23.3 <sup>3)</sup> 62.6 <sup>4)</sup>
Libraries <sup>4)</sup>	in publicly-aided facilities	not available	not available	15	85
Educational facilities for adults <sup>5)</sup>	in publicly-aided facilities	3,384	4,834	41.2	58.8
Field of „education“ in total	<b>in public service</b>	<b>3,649</b>	<b>10,621</b>	<b>25.6</b>	<b>74.4</b>
	<b>in publicly-aided facilities</b>	<b>4,158</b>	<b>10,741</b>	<b>27.9</b>	<b>72.1</b>
	<b>In total<sup>6)</sup></b>	<b>7,807</b>	<b>21,362</b>	<b>26.8</b>	<b>73.2</b>

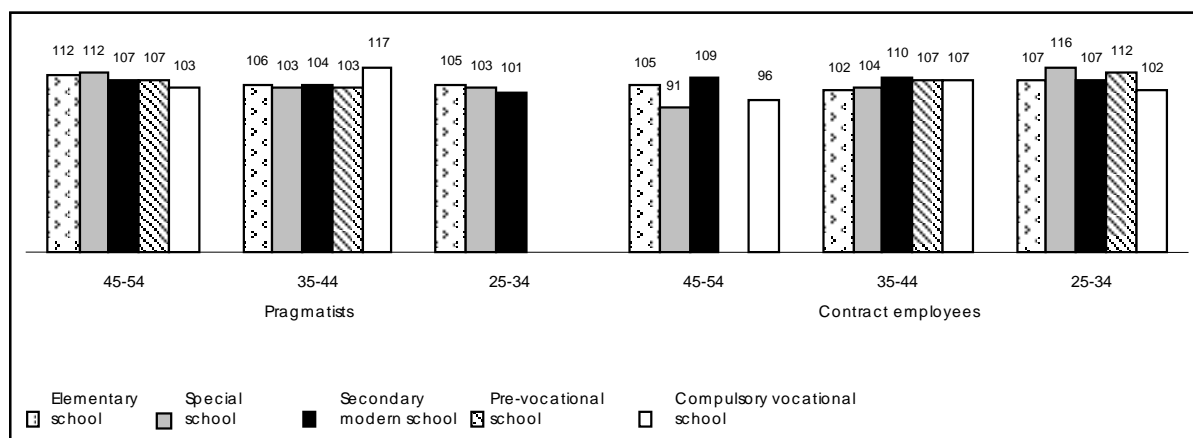
Source: WIFO calculations. – <sup>1)</sup> Man-year 2003/04. – <sup>2)</sup> Average data of calendar year 2004. – <sup>3)</sup> Employees in main and secondary occupation. – <sup>4)</sup> Administration. 5) Library survey 2001. -6) Calendar year 2003, trainers in main and secondary occupation. -7) Without occupation in publicly-aided libraries.

Throughout all expenditure fields of education the proportion of female employees is predominant, however, with increasing age a decrease in the number of female employees in educational institutions can be seen. Furthermore, the study shows that part time jobs in the field of education play

a surpassingly big role to women and men; but part time jobs are disproportionately more important to women than to men. The number of women in leading positions is measured as a percentage of all employees in leading positions and are here in part clearly under-represented.

Average earnings of men in % of earnings of women

*Brut annual earnings of full time teachers (without overtime)*



Source: WIFO calculations.

### Expenditures incidence analysis: example health care

In a broader sense the output and outcome of public expenditures constitute the comprehensive expenditure incidence. The intended purpose is to establish who will receive state allowance and profit from the state benefits and who will make use of the direct and indirect public goods available. Within the scope of this analysis an expenditures incidence analysis will be carried through, however limited to examine the level of persons drawing benefit (direct service benefit). Based on distribution keys the expenditures will be allocated to women and men respectively. This type of expenditures incidence analysis answers the question to what extent public expenditures were spent on women or men directly.

Expenditures in the Upper Austrian budget for education of women - measured by their share of the population - are slightly above average. The expenditures for health care allocated on women and men, however, must be reviewed since all expenditures related to maternity ought to be split up on women and men equally, disregarding the indirect effects on expenditures for health care completely.



*Distribution key, average expenditures and total expenditures acc. to gender and field, 2003*

Area of expenditure	Basis Distribution key	Total expenditures in €	Average expenditures	Distribution key in %		Allocation/incidence of expenditures acc. to gender in €	
				Men/boys	Women/girls	Men/boys	Women/girls
Hospitals	Patient days	382,059,367.35	Total expenditures/Patient days 153.16 €	44.4	55.6	169,634,359.10	212,425,008.25
Patient transports	Transported patients	10,194,974.41	Total expenditures/Transported patients = 24.06 €	46.1	53.9	4,699,883.20	5,495,091.21
Mother-child grant	Parents	1,752,875.00	Fixed amount first rate = 185 €	5	95	87,643.75	1,665,231.25
Physicians stand-by for emergency duties	Resident population	1,509,700.00	Total expenditures/Resident population = 1.09 €	48.9	51.1	738,243.30	771,456.70
Vaccinations	Resident population	1,357,083.28	Total expenditures/Vaccinations = 8 €	51.3	48.7	696,183.72	660,899.56
Fight alcohol, nicotine and drug abuse	Attended persons at counselling centres	1,090,804.78	Total expenditures/Attended persons = 634.90 € <sup>1)</sup>	80	20	872,643.82	218,160.96
School health promotion	Resident population 6-14 years	593,462.84	Total expenditures/Resident population 6-14 years = 3.74 €	51.2	48.8	303,852.97	289,609.87
Pregnancy, infant and child counselling	Living born	188,873.32	Total expenditures/Living born = 14 €	51.1	48.9	96,514.27	92,359.05
“Healthy municipality” project (incl. regular’s table of nursing relatives)	Resident population	175,019.75	Total expenditures/Resident population = 0.13 €	48.9	51.1	85,584.66	89,435.09
<b>Sum</b>	-	<b>398,922,160.73</b>	-	<b>44.4</b>	<b>55.4</b>	<b>177,214,908.79</b>	<b>221,707,251.94</b>

Source: WIFO calculations. – <sup>1)</sup> Alcohol counselling facilities: attended persons in total; Abuse counselling facilities: New entrants and substituted persons in total.

### **Expenditures for education, health care and sports and interdependencies between employment outside the market and state sectors**

An important objective of gender budgeting analysis is to uncover cross links and interdependencies between different political fields on which the government has an influence in terms of public spending and the employment outside the market and state sectors (unpaid, honorary and unofficial work). Interdependencies between public spending and unpaid, honorary and unofficial work can be versatile and can normally not be quantified. Moreover, there is no direct linear connection between public spending on the one hand and employment outside the public employment sector on the other. Therefore, the existing connections and interdependencies can only be named and recorded.

Analysed areas of expenditures of the Upper Austrian State budget and connections to employment outside the market and state sectors acc. to gender<sup>1)</sup>, 2003

	Unsalariated work	Honorary work
<b>Education</b>		
Kindergarten and after school care	f	none
Pupils, apprentices and students homes	?	none
Primary and secondary modern schools	f	f
Compulsory vocational school (for apprentices)	none	none
Pensioned teachers retirement income from primary and secondary modern schools and compulsory vocational schools	none	none
Academic secondary schools and higher-level technical and vocational upper secondary schools	none	none
Institutes of higher education	none	none
Adult training	none	ff
<b>Health care</b>		
Hospitals	f	none
Patient transports	f	m
Network "Healthy municipality" project	none	f
Regular's table of nursing relatives	ff	none
Mother-child grant	f	none
Physicians stand-by and radio call for emergency duties	f	none
Vaccinations	f	none
Fight alcohol, nicotine and drug abuse	ff/f	none
School health services	none	none
Maternity, infant and child care	ff	none
<b>Sports</b>		
Austrian state sports organisation	none	m
Upper Austrian sports school	none	none
Distinction and awards	none	m
Construction, design and maintenance of sports facilities	f	none
Sport promotion by umbrella associations and the Upper Austrian football association	?	m
Other sport advancement	?	?

Source: WIFO. – <sup>1)</sup> ff: Proportion of women 81% to 100%; f: Proportion of women 60% to 80%; mm: Proportion of men 81% to 100%; m: Proportion of men 61% to 80%; ?: No information if connection exists.

## **Gender Budgeting Analysis: Implementation process and derived standards**

### ***Standards for the award of contract***

- *Clear political forming of opinion and commitment*

Experiences with nearly any project related to gender mainstreaming or equality have shown that a clear political opinion is indispensable for the ideal implementation of such projects.

- *Settle basic conditions for project implementation (ordering party)*

At the preparation of project specifications of gender budgeting analyses it is essential for the ordering party to clarify different basic conditions in order to provide for an ideal project start and implementation.

- *Involvement and structuring according to existing gender mainstreaming processes*

In case activities to implement gender mainstreaming are already existing, it is beneficial for the ordering party to define the gender budgeting analysis as a part of a total strategy of gender mainstreaming and to take structural and personal precautions.

- *Integration and development based on existing reform processes*

When reform processes are being carried out in the organisation concerned (e.g. administrative reforms, organisational development, etc.), it must be settled at the preparation of the project specification for the gender budgeting analysis whether and to what extent this project can be integrated in the running processes and if the existing results can be profitable to the project. Here it is also necessary to take structural and personal precautions.

- *Settlement and provision of the resources needed*

Gender budgeting analyses are very time-consuming to the ordering party (project leader, steering groups, necessary assistance from the units concerned) as well as to the research teams. The financial and personal means as well as the time aspect must be planned in advance and put at disposal for the implementation phase. This is a fundamental condition to ensure smoothly running processes and corresponding results and makes clear the commitment of the ordering party and their intentions. It is necessary to point to the fact that in the phase of implementation and evaluation of gender budgeting analyses, the settlement and provision of necessary resources is of high importance.

- *Settlement of the availability of gender-disaggregated data*

Prior to preparing and wording the project specification of the gender budgeting analyses, research must be done to examine which data are existing in-house and if further data are necessary. In the event of data gaps financial and time aspects must be taken into consideration prior to project implementation.

- *Increase the awareness of the importance of political equality objectives*

Already before the award of contract, the ordering party ought to discuss and review the importance of political equality objectives to decide the implications and the direction as to contents for use in the gender budgeting analysis.

- *Determine project objectives at the assignment of a gender budgeting analysis*

When advertising for bids to prepare a gender budgeting analysis it must be established whether the project should comprise all three steps of such an analysis (analysis – remodelling of budgetary policy – controlling/monitoring) or if it should be limited to the first step of situation analysis. Furthermore, it is recommended to monitor the process of contract bidding.

### **Standards for the project implementation**

- *Determine project structure*

As a standard for the project implementation it is important to define the following: set up a steering group responsible for decision-making and knowledge management on gender budgeting analysis, determine the responsibilities and functions (of ordering party and contractor), settle working methods and mutual information and communication processes, etc.

- *Definition of political equality objectives*

Defining the political equality objectives of gender budgeting analysis is also an important standard to set. The discussion and preparation of equality objectives being of general or specific character should take place at project start. Moreover, it is essential to develop a common understanding of equality shared by all parties involved. This process should be ongoing in order to open up for new possibilities and the necessity to concretise and reword different equality objectives and perspectives arising during each step of examination and assessment.

- *Common target definition of research project*

In the beginning of the project a common definition of targets and non-targets of the research project established in common by the ordering party and the team of researchers serves as working basis (based on the contract specifications and involving the basic conditions).

- *Active involvement of the units responsible*

In order to ensure an ideal implementation of a gender budgeting analysis it is important to inform the units responsible (departments) (about the project, requirements, routine work, objectives, planned sensibilisation measures, etc.) at an early stage and to offer different support services (e.g. extra staff). In this way it is possible to integrate the expert knowledge in the total research process.

A gender budgeting analysis can only be implemented successfully in cooperation with all acting parties.

- *Create a common understanding and knowledge of contents and structural dimensions of the project with all participants*

Prior to beginning the research process the following aspects must be discussed and reflected between the ordering party and the contractor:

- Compile a budget and budget administration (budget levels are not administration levels, they are subject to a different logic)
- General complexity of knowledge (experts on the administrative levels, budget levels and levels of contents, process knowledge, knowledge on organisational culture)
- Complexity of knowledge on department level (information sources are not limited to one person/site only)
- Possibilities and limits of resources concerning budgetary issues (e.g. earmarked means in the federal state budget, federal structures)
- Experience with and the importance of performances by external experts for organisations
- *Gender competence*

Gender competence is to be defined as a basic standard for the implementation of gender budgeting analyses for all parties involved (political representatives, steering group, administration and research teams). If this competence is lacking with some of the acting parties, gender sensibility measures must be carried through (within the scope of gender budgeting analyses on roles, the important question of salaried/unsalaried work and parts of the economy set without the market and state sectors which cannot be registered in conventional financial and budgeting analyses).

- *Render knowledge on gender budgeting analyses*

Following the sensibilisation of gender issues, it is furthermore important for the project implementation to set a standard on background knowledge and practical experiences with gender budgeting with all acting parties. Great importance must be attached to how to impart the knowledge with regard to gender budgeting with specific contents of the examined units (e.g. the connection between concrete positions of expenditure and unsalaried/honorary work).

- *Internal and external public relations to create transparency*

Gender budgeting analyses may well be used as a means of increasing the transparency in general and to divulge knowledge on budgets in particular. In order to reach this objective public relations whether internal or external is of utmost importance.

- *Process character as central component*

It is important for all acting parties to develop the awareness that gender budgeting analyses are a process requiring ongoing feedback loops between all parties. Taking this into consideration the time component is as essential as the understanding that a project is a learning field for all participants and therefore requires the highest possible directness.

### ***Standards for the internal relationship of the research team***

- *Precisely defined obligations and fields of activity*
- *Evident definition of common objectives*
- *Cooperation of research teams in all steps*
- *Necessity of standardising the use of concepts/terminology*
- *Involvement of further external experts in the broad discussion of the result (consultants)*

### **Target criteria and indicators**

The target criteria and indicators established below emanate from the equality objectives and the examined gender disparities. It is up to politics to determine the target criteria and indicators and to review and define in which direction these target indicators must develop and which characteristics to aim for. The existing legal obligations aiming at providing equality in principle only offers politics little leeway: these obligations intent for an increase of female representatives in politics, administration and economy as well as equality for women and men concerning income and salaried/unsalaried work and income.

The developed target criteria and indicators are geared to the effect level examined in the situation analysis. Consequently, target criteria and indicators are established to collect the input data on employment and income and the output and outcomes (concerning work outside the market and state sectors as well as target criteria and indicators relating to decision making. Furthermore, indicators relating to gender competence and the gender knowledge of parties from politics and administration on gender budgeting initiatives and processes need also be included.

*Objective: balanced female representation*

**Target criteria: increase of female representation and corresponding target indicators**

**Target criterion: balanced female representation in decision-making on political level (e.g. Federal State of Upper Austria)**

- Proportion of seats of women and men in the state parliament in %
- Relationship of seats of women and men in the state parliament in % seen in proportion to women and men of the total population in %
- Proportion of women and men in state government departments in %
- Relationship of women and men in state government departments in % compared to the proportion of women and men of the total population in %
- Relationship of women and men in state government departments in % in relation to the proportion of female and male mandataries

**Target criterion: balanced female representation on administration level**

- Proportion of women and men in state government departments in %
- Proportion of women and men in leading positions in state government departments in %
- Proportion of women and men in hierarchical positions in state government departments in %
- Relationship between the proportion of women and men in leading positions in % compared to their proportion of the total amount of employed persons in % in state administration departments

**Target criterion: balanced female representation in supported facilities**

- Proportion of women and men in leading positions in the facilities and institutions supported by the federal state in %
- Relationship between the proportion of women and men in leading positions in % compared to their proportion of the total amount of employed persons in % in the facilities and institutions supported by the federal state

**Target criterion: increase of gender competence on political level**

- participation in expert gender workshops and trainings

**Target criterion: increase of gender competence on administrative level**

- Participation in expert gender workshops and trainings

*Target: equality of gainful employment and income*

**Target criteria: gainful employment and income and corresponding target indicators**

**Target criterion: gainful employment**

- Proportion of women and men of the total amount of employed persons in %
- Proportion of full and part time occupation of women and men and the rate of part time in %
- Proportion of women and men in full time equivalents in %
- Proportion of women and men of the total volume of overtime hours in %
- Relationship between the average number of hours overtime of women and men according to age
- Proportion of women and men according to the degree of social protection in %
- Proportion of women and men of the total amount of marginal employed persons in %
- Relationship between the average duration of employment of women and men in years
- Proportion of main and secondary occupation of women and men in %
- Proportion of women and men in leading positions in %



- Relationship between the proportion of women and men in leading positions in % seen in relation to the proportion of the total amount of employed persons in %
- Allocation of hierarchical positions on women and men
- Structure of qualifications women and men

**Target criterion: equality of income**

- Proportion of women and men of the total amount of income (fees, etc.) in %
- Proportion of women and men of the total sum of income (fees, etc.) in % seen in relation to the proportion of women and men of the total number of employed persons (e.g. full time equivalents) in %
- Relationship between the income of women and men within the same group of age and occupation
- Average brut income per year of women and men in €
- Average brut income per year of women and men according to age in €
- Average brut income per year of women and men according to occupation in €
- Relationship between the remuneration per hour for specific performances for women and men

*Target: equal access to public services*

**Target criteria: equality of claiming benefits and corresponding target indicators**

**Target criterion: equality of claiming benefits according to gender**

- Proportion of women and men of persons in receipt of benefits in %

**Target criterion: equality concerning the gender aspect of the benefits offered**

- Transport connections (public) and reachability of public facilities
- Regional allocation of facilities
- Possibility of claiming benefit of support and counsel services aimed at both sexes
- Opening hours of facilities coordinated with the time resources of the target group
- Gender relevant access barriers to facilities

*Target: equality of work outside the market and state sectors*

**Target: equality of work outside the market and state sectors and corresponding target indicators**

**Target criterion: equality of unsalaried work**

- Total volume of unsalaried work in hours
- Volume of unsalaried work in different areas of occupation in hours and averaged in %
- Volume of unsalaried work in different areas of occupation in comparison to salaried work in these occupation areas (e.g. child care, preparation of meals)
- Proportion of women and men of the total volume in hours in total

- Proportion of women and men of the total volume within the different areas of occupation in %  
- Average number of working hours of women and men in total and within the different areas of occupation according to marital status, age and number of children under 15 years, job, etc.

**Target criterion: equality of honorary work**

- Proportion of women and men of the total number of people doing honorary work in %
- Proportion of women and men of the total number of people doing honorary work according to occupational areas in %
- Proportion of women and men of the total volume of honorary work in hours
- Average number of hours of honorary work of women and men
- Compensation for honorary work per hour in € for women and men
- Proportion of women and men of the total volume of compensation in %
- Budgetary funds allocated per person doing honorary work in € (also in comparison to different areas of occupation) and the proportion of women and men respectively

**Package of measures – elements:**

*Measures to institutionalise gender budgeting on the political level*

- Present gender budgeting as an essential element of equality politics in the administration
- Reword the equality objectives against the background of the results of the situation analysis
- Binding agreement of equality objectives spanning different political fields
- Plan and provide for resources
- Award a precise contract to implement gender budgeting in the administration through politics

Binding agreement of minimum standards of gender budgeting (e.g. examination of gender relevant effects)

*Measures to institutionalise gender budgeting on the judicial level*

- Anchor gender budgeting legally

*Measures to institutionalise gender budgeting on the contents and expert level*

*Measures concerning basic data*

- Mining of gender disaggregated data in the different departments and subsections
- Mining of gender disaggregated data in the statistics department
- Data mining covering areas of salaried and unsalaried work

- Collection of information about the actual requirements of women and men concerning recovery of unsalaried work (by means of surveys, etc.)
- Assessment of this data

*Measures concerning equality objectives according to occupation*

- Develop equality objectives according to occupational groups with feedback from the politics
- Embedding of external expertise

*Measures concerning analysis criteria and indicators according to occupation*

- Establish analysis criteria and indicators according to occupation with feedback from the politics
- Embedding of external expertise

*Measures to diffuse the gender and gender budgeting competence*

- Carry through sensibilisation measures
- Detailed diffusion of knowledge on gender subjects and gender budgeting analyses
- Processing of expert knowledge, contents and questions against the background of the gender perspective