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**Houses of the Oireachtas
Committee on Budgetary Oversight**

Report on Gender Budgeting

32CBO009

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CHAIRMAN'S PREFACE



Gender and equality budgeting has been a significant part of the Committee's work programme since 2017. The Committee considered the issue of how gender and equality budgeting processes can be introduced, and integrated into the annual budget formulation process. It also examined the recent Equality Budgeting Initiative launched by the Department of Public Expenditure and Reform.

The Committee is eager to continue the progress that has been made in the areas of gender and equality budgeting over the last year. This report puts forward some concrete and practical recommendations that may allow the Committee to develop its capacity to monitor and oversee the introduction of new budgeting processes, and also to ensure the Government continues to build on its Equality Budgeting initiative.

The Committee was informed by engagement with the National Women's Council of Ireland, the Irish Human Rights and Equality Commission, officials from the Department of Public Expenditure and Reform, the Parliamentary Budget Office; the Committee Secretariat also engaged with officials from the Financial Scrutiny Unit and the Equalities and Human Rights Committee of the Scottish Parliament.

The Committee wishes to acknowledge briefings received from the Parliamentary Budget Office, and the work of the Committee Secretariat in preparing this report.

A handwritten signature in black ink, appearing to be 'Colm Brophy'. The signature is fluid and cursive, written on a white background.

Colm Brophy T.D.

RECOMMENDATIONS

1. The Committee recommends that an annual Equality Budget Statement (EBS) be prepared by the Department of Finance, and read by the Minister for Finance and Public Expenditure and Reform alongside the Budget Statement. The EBS should set out broad and ambitious strategic gender equality goals. These strategic goals should be linked to the gender equality performance indicators, objectives and targets chosen by Government Departments for inclusion in the Equality Budgeting Initiative. This would advance the integration of gender (and in due course other aspects of equality budgeting) into the annual budget process and the delivery of public services.
2. The Committee welcomes the latest innovation by Government in respect of Equality Budgeting through its introduction of a Gender Budgeting pilot programme in respect of voted expenditure and the corresponding performance of the public services.¹ The Committee also welcomes the recent ratification by the Dáil of the UN Convention on the Rights of Persons with Disabilities, and notes the budgetary implications of supporting and implementing the UN Convention. The Committee received evidence from representatives of disability groups, which emphasised the importance of assessing the equality impact of budget measures on different equality groups, including disabled persons.² The Committee hopes that the Gender Budgeting pilot can, over time, be extended to other aspects of Equality Budgeting.
3. The Committee recommends that the Parliamentary Budget Office's (PBO) analysis of the Equality Budgeting Pilot Programme ([PBO Briefing Paper 4 of 2018](#)), and constructive feedback contained therein, be taken into account by the Department of Public Expenditure and Reform (and the six Departments involved in the pilot) in order to refine and enhance the pilot.

¹https://data.oireachtas.ie/ie/oireachtas/committee/dail/32/committee_on_budgetary_oversight/submissions/2018/2018-02-21_presentation-department-of-public-expenditure-and-reform_en.pdf

² https://www.oireachtas.ie/en/debates/debate/committee_on_budgetary_oversight/2018-04-24/

4. The Committee recommends that the Department of Public Expenditure and Reform (DPER) provide it with the *ex-ante* analysis that was carried out by the participating Departments which informed decisions to select specific spending programmes, indicators (or metrics), targets and high level goals for the pilot. This information would help the Committee to evaluate the pilot and to assess its usefulness in gender budgeting.
5. As highlighted by the National Women's Council of Ireland (NWC) and other gender equality experts, the lack of disaggregated data is a key issue impeding the implementation of gender budgeting processes. The Committee recommends that DPER put in place a system to assist the six pilot Departments to identify and record gaps in available data.
6. The Committee recommends that DPER appear before the Committee to discuss the results of its annual review of the Equality Budgeting Pilot Programme. This continued engagement will help to build on the significant progress made with the introduction of the Pilot Programme.
7. The Committee welcomes the fact that the PBO has commissioned the ESRI to undertake a project which will extend the capacity of the SWITCH model, in order to assess the gender impact of budgetary policies in Ireland. The Committee looks forward to receiving a report and presentation on this project from the PBO and the ESRI in the second half of 2018.
8. The Committee recommends that DPER commissions a research paper on the role and contribution of women in the Irish economy, similar to that commissioned by the Scottish government. This research would aid the various Departments in choosing and refining gender equality indicators and objectives, and would progress the collection of disaggregated data. Such a report, if commissioned, should be published by the end of 2019.
9. Successful gender budgeting involves bringing together two sets of knowledge and expertise which, up until recently, have been kept quite separate, i.e. gender equality expertise and expertise in public finance management. Therefore the Committee recommends the establishment of a dedicated unit within each of the six Departments currently participating in the Equality Budgeting Pilot Programme to focus on refining and improving gender equality indicators and objectives for the pilot.

10. The Committee notes that Austria has enshrined gender budgeting in its Constitution. Noting how this highlights the importance of gender budgeting and provides it with a legal basis, the Committee therefore recommends that consideration be given to the possibility of placing equality budgeting on a statutory basis in Ireland.

Introduction

1. The concept of gender budgeting is not a new one. Some countries have seen the introduction of gender budgeting and gender mainstreaming processes as a part of public policy formation as far back as the 1980s and early 1990s. At an early stage, these countries recognised the link between reducing inequality and strengthening economic performance, and this concept is now widely accepted. In 2017 the IMF noted that:

“most fiscal policies have implications for gender equality.....it is important for governments to develop tools that can disentangle the gender impact of policies, whether or not the primary objective of these policies is gender-related” (Gender Budgeting in G7 Countries, IMF 2017)³.

2. Many countries have recently taken steps to address gender inequality within public policy and in particular to ensure that budget measures, where possible, are gender proofed. On foot of the worldwide recognition of the benefits, both economic and social, the Government included a number of commitments to reform the budget process, in the Programme for Partnership Government 2016. The Programme states that as part of budgetary reform the government is also committed to:

“develop the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights”.⁴

3. DPER has also commenced a gender budgeting pilot programme involving a sample of various Departments. This pilot programme and possible next steps are discussed in detail in a later section of this report. For its part, the Budgetary Oversight Committee has examined the issue of gender budgeting and is keen to be able to carry out scrutiny of Budget 2019 from a gender perspective to the greatest extent possible, given the limitations identified later in this report.

³<https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/05/12/pp041917gender-budgeting-in-g7-countries>

⁴https://www.merrionstreet.ie/MerrionStreet/en/ImageLibrary/Programme_for_Partnership_Governme nt.pdf

4. The Committee heard evidence from various expert witnesses including, the National Women's Council of Ireland, and the Irish Human Rights and Equality Commission. The Committee also heard evidence from the officials from the Department of Public Expenditure and Reform regarding the progress of its gender budgeting pilot programme. The next section will examine various definitions of gender budgeting and its benefits.

What is Gender Budgeting?

5. The academic literature on gender and equality budgeting contains a number of definitions of gender budgeting. Diane Elson, in her paper for the Strengthening Economic and Financial Governance through Gender Budgeting conference in 2001 defines the term as aiming to:

“analyse any form of public expenditure or method of raising public money from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys” (Elson 2001, p16)⁵.

6. The Council of Europe defines gender budgeting as:

“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”(Gender Budgeting, Final report of the Group of Specialists on Gender Budgeting, Council of Europe 2005).⁶

7. While these definitions give some insight into the theory of gender budgeting, they do not explain the practical steps needed to ensure that budget measures can be gender “proofed”. Elson explains that the essential element in carrying out a gender assessment of any budget measure is the question: “What impact does this fiscal measure have on gender equality? Does it reduce gender equality; increase it, or leave it unchanged?” (Elson, 2001, p.16). In its report “Towards gender responsive budgeting in Ireland”, the NWCI further explains the goal of gender budgeting by stating that;

“Where analysis reveals that the measure would have no or a negative impact on gender equality, the next step is to examine how the gender equality impact could be improved. When budget measures have been designed to maximise their contribution to achieving those outcomes...the budget has been proofed.”

(Towards gender responsive budgeting in Ireland, NWCI, 2017)⁷

⁵<http://www.unwomen.org/>-

</media/headquarters/media/publications/unifem/genderbudgetinitiativeseng.pdf?la=en&vs=1011>

⁶ <https://rm.coe.int/1680596143>

⁷ https://www.nwci.ie/images/uploads/Gender_Budgeting_is_Good_Budgeting_NWCI.pdf

8. The Committee notes that the critical point to emphasise is that gender budgeting does not involve producing a separate budget for women, but rather aims to embed gender analysis and awareness into the existing budget formulation process.

9. It is also important to understand that there is no single way of achieving this. Different countries have adopted different methods and there are a wide range of analytical tools available. At present more than 80 countries have implemented some form of gender budgeting and the next section of this report examines some international examples of gender budgeting processes.

Examples of International Best Practice

Austria

10. The Committee notes that Austria is one of three countries worldwide that have enshrined the concept of gender budgeting into its constitution. It is often held up as an example of successful implementation of gender budgeting processes. Article 13 of the Austrian Constitution now states:

“Federation, States and Communes are to strive for the effective equality of women and men in their budget management (Gender Budgeting: The Austrian Experience, Ministry of Finance Austria, 2010).⁸”

11. Every year, as part of the annual budget process each Ministry in the Austrian Government is required to define a maximum of 5 outcomes per budget chapter, one of which has to be a gender equality outcome or objective. For example the Austrian Department of Justice defines an increase in participants in certain prevention of violence against women activities as its gender equality outcome.

12. Each Ministry must also set out concrete measures or outputs that will support each of the 5 outcomes, including the gender equality outcome/objective and appropriate indicators and outputs have to be defined by each government department. Again to use the example of reducing the incidence of violence against women by 10%, an appropriate indicator for this outcome might be an increase in department spending on training to deal with domestic violence for members of the police force.

13. In order to fulfil its oversight function, the Austrian Budget Committee carries out ex-ante scrutiny of the gender outcomes/objectives produced by each Department while the Court of Audit assesses whether the outcomes/objectives have been achieved.

⁸ <https://www.oecd.org/gov/budgeting/46384463.pdf>

14. This results based approach to gender budgeting was undertaken as part of a process of budgetary reform in Austria carried out in 2013. This entailed a move towards a performance based budgetary process. A similar approach has been taken by DPER in relation to its equality budgeting pilot programme, which was launched in November 2017. The details of this pilot programme and its operation will be discussed later in this report.

Scotland

15. Although Scotland has not progressed as far as Austria, it has made great strides in the area of gender budgeting in recent years. Since 2009, the draft budget has been accompanied by an Equality Budget Statement. Production of the Equality Budget Statement involves carrying out an equality assessment throughout the budget drafting process, and also involves an expert advisory group; the Equality and Budget Advisory Group, in the budget process. Importantly, the Equality Budget Statement is published on the same day as the Draft Budget.

16. The Scottish Government is also working to produce a gender index for Scotland. It is envisaged that this index would bring together a broad range of indicators on the inequalities faced by women and men in Scotland today, and would replicate the index currently produced by the European Institute for Gender Equality (EIGE) . This was an action articulated in the Fairer Scotland Action Plan which was published in 2016.

17. In 2014, the Scottish Government also commissioned Professor Lesley Sawer to carry out a review of the role and contribution of women in the Scottish economy, published in March 2015. This review sets out an action plan to address the inequalities facing women in the Scottish workforce. The action plan was developed through consultation with working women, employers and businesses across Scotland. The Committee notes that one of the key messages to come out of the review is the admission that there is gender inequality in the workplace in Scotland today, despite progress being made in reducing the gender pay gap and increasing female participation in the labour market. The review states that:

“Despite the highest levels of employment for women and the lowest gender pay gap on record, our engagement with women across Scotland had identified that they do not consider that they have yet achieved gender equality in the workplace, in entrepreneurship or the home” (The role and contribution of women in the Scottish economy, Sawer, 2015)⁹.

18. While these actions and processes have been praised by stakeholders as world-leading, the Scottish Government recognises that there are still areas that need improvement. The Scottish Women’s Budget Group is an independent group that provides evidence and advice to Scottish Parliament Committees. It has highlighted several areas, such as Social Contract, Taxation, Childcare and Infrastructure, where further work is needed to ensure that effective gender assessment of public policy and budget measures can be integrated into the budget process to reduce gender inequality.

⁹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/417361/The_role_and_contribution_of_women_in_the_Scottish_economy.pdf

19. Prior to 2008, the Committee notes that Ireland had achieved significant progress in the areas of gender budgeting and gender inequality. In the 1990s, the work of academic experts such as Sheila Quinn and Dr. Angela O' Hagan was hailed as ground breaking. In 1998 The Equality Authority was established and in 2007 the national policy on gender included publication of the National Women's Strategy 2007 – 2016 and a proposal for a programme of gender mainstreaming.¹⁰ However, the Committee notes that the recession and reduced funding for these initiatives has impacted on progress.

20. In recent years there has been a renewed international focus on gender equality and in particular on the link between effective gender budgeting processes and increased economic growth. In response, DPER has launched an equality budgeting pilot programme, which is examined in detail in the next section of this report.

¹⁰ McGauran, Gender mainstreaming and the public policy implementation process: round pegs in square holes? (2009)

Equality Budgeting Pilot Programme

21. In 2017, DPER published a staff paper setting out its proposal on how to progress equality budgeting in Ireland. This paper provides an overview of the concept of equality budgeting, the methodologies that can be used, the progress in Ireland to date and examples of international experience with equality budgeting. The paper also set out the following proposal for a pilot approach for Budget 2018.

“The pilot will focus on a number of different expenditure programmes already in existence across a range of Departments. The relevant Departments will conduct an assessment of the chosen policies to assess their relevance to and impact on gender equality. Using the information gathered during the assessment of the policy, Departments will then be in a position to define high level gender equality objectives and indicators for the policies in question...These objectives and indicators will be published in the Revised Estimates Volume (REV), alongside the other objectives and performance indicators for the policy area” (Equality Budgeting: Proposed Next Steps in Ireland, DPER, 2017)¹¹.

22. The paper also states that progress towards achieving the chosen objectives published in the REV will be included in the Public Service Performance Report. After a full budgetary cycle is completed, the initiative will be reviewed with a view to expanding it to additional Departments and expenditure areas.

23. Since the publication of the staff paper the pilot programme has been rolled out to 6 Departments;

- Transport, Tourism and Sport
- Culture, Heritage and Gaeltacht
- Children and Youth Affairs
- Education and Skills
- Health
- Business, Enterprise and Innovation

¹¹<http://www.budget.gov.ie/Budgets/2018/Documents/1.Equality%20Budgeting%20-%20Proposed%20Next%20Steps%20in%20Ireland.pdf>

24. Gender equality objectives and indicators for these Departments have been published in the Revised Estimates Volume 2018. The Committee recognises that the launch of this pilot programme, and the participation of the 6 Departments represent a significant first step towards the implementation of gender budgeting in Ireland. This measure has been welcomed by expert and civil society groups including the National Women’s Council of Ireland. The Department of Public Expenditure and Reform has also proposed to establish a steering group consisting of Department staff and external expert actors.

25. However the Committee also notes that a number of areas for improvement were highlighted by both the NWCI and the PBO. In its analysis of the equality budgeting initiative the PBO highlighted several key comments relating to the “Key High level Metrics” provided within the pilot programme such as;

- In many cases the metrics contained in the programme were not clearly linked to expenditure
- Where there are measures which have a large financial allocation the “Key High Level Metrics” should take the need for tracking performance of these measures into account
- In many cases the “Key High Level Metrics” could be better described as “Context and Impact Indicators”.
- Often “Key High Level Metrics” are not linked to the activities and expenditure of the Department in question
- Some metrics include targets, which means they may not be suited to long-term use as once the targets are achieved the metrics can no longer provide useful information
- The formatting and presentation of the pilot metrics could be improved to ensure greater transparency (PBO, Briefing Paper 4 – The Gender Equality Budgeting pilot in the Revised Estimates for Public Services 2018)¹².

¹²https://data.oireachtas.ie/ie/oireachtas/parliamentaryBudgetOffice/2018/2018-02-27_the-gender-and-equality-budgeting-pilot-in-the-revised-estimates-for-public-services-2018_en.pdf

26. In its meeting with the Committee, the NWCI welcomed the pilot programme, the level of engagement of the various Departments involved, and the establishment of a steering group as a significant first step which could be built upon. The Committee notes that the NWCI agreed with the comments made by the PBO on the quality of the indicators and objectives contained within the pilot, and stated that it would like to see these comments acted upon to develop and further improve the pilot. The NWCI made other recommendations to improve the pilot initiative and to progress the implementation of gender budgeting such as;

- Providing access to the ex-ante analysis carried out by the participating Departments to provide clarity as to how and why the various indicators and objectives were chosen
- Publishing an equality budget statement to sit alongside the Budget Statement itself. The equality budget statement could potentially contain really ambitious gender equality goals and these could be broken down into a number of high level goals within the Revised Estimates Volume and other budget documents.
- Greater public engagement and participation in the budgetary process
- Qualitative assessment clearly linking each of the high level goals back to the goals set out in the equality budget statement
- A long-term approach should be adopted in relation to the equality budgeting initiative
- Possibility of following the example of Austria and placing gender budgeting on a statutory basis.
- The implementation of a system to assist the Departments in identifying and logging where data deficiencies exist to ensure the availability of high quality disaggregated gender equality data
- Engagement in the pilot programme by the Department of Social Protection

27. In examining the pilot programme and considering international examples of gender budgeting, this Committee report highlights a number of challenges and limitations arising from efforts to integrate gender budgeting into the budget formulation process. These challenges and limitations and their impact are discussed in detail in Chapter 6 of this report.

Challenges and Limitations

Data Availability

28. A number of challenges and difficulties arise when trying to implement a gender budgeting process. The availability of data, and in particular sex disaggregated data, is critical to the successful roll out of gender budgeting in the long-term. The availability of data is a challenge that has arisen for all countries introducing gender budgeting processes. Many countries have had to introduce strategies or amend legislation to address gaps in data and research. In Scotland, for example the Government published its Equality Evidence Strategy in July 2017. The strategy is a four year plan which states that:

“High quality equality evidence and analysis is vital to underpin effective and inclusive policy making in Scotland. However, despite improvements in recent years, there remain gaps in Scotland’s equality evidence base. This paper sets out a four year strategy (2017-21) describing the equality evidence gaps we have identified....and detailing a strategic approach to strengthening Scotland’s equality evidence base” (Scotland’s Equality Evidence Strategy 2017-2021, Scottish Government, July 2017)¹³.

In 2008 Israel amended its legislation on statistics to require the collection of gender-disaggregated data.

29. It was noted by both the NWCI and DPER that in Ireland’s case there are significant gaps and shortfalls in the available data and these should be addressed. DPER has requested as part of the pilot programme process that each Department identify and log where data deficiencies exist. However it is not clear what kind of system has been put in place to assist the Departments to collect and compile this information.

¹³ <http://www.gov.scot/Resource/0052/00522512.pdf>

30. While the pilot programme represents a significant progression in relation to gender budgeting in Ireland, the Committee does not believe that, at the present time, there is sufficient data available or the capacity to collect it within the various Departments. This is an issue that may need to be addressed by either putting in place appropriate systems and strategies to collect gender-disaggregated data and identify data gaps, or by introducing legislation to require the collection of gender-disaggregated data.
31. In an effort to address the gap in the availability of appropriate data, the PBO commissioned the ESRI to undertake work on its behalf. This work involves expanding the capacity of the ESRI's SWITCH model to enable effective scrutiny of the gender impact of budgetary measures in Ireland. This research project is intended to fulfil the following objectives;
- Refine the analytical approach to gender budgeting
 - Review the gender impact of budget measures implemented over the last 10 years
 - Expand on the capacity of the SWITCH model to allow gender impact assessments to be carried out for future budgets.
32. The Committee notes that the ESRI is due to publish a report on the results of this research project at the end of July 2018. The Committee envisages that the PBO will be in a position to use the updated ESRI SWITCH model to produce gender assessments of future budgets. An annual briefing from the PBO detailing and explaining the gender assessment of the budget would be welcomed by the Committee and would fulfil the recommendations put forward by stakeholders such as the NWCi and The Irish Human Rights and Equality Commission, that the PBO should play a strong role the Committee's work on overseeing the implementation of gender budgeting processes.

Cultural change

33. Perhaps one of the most difficult challenges relating to the introduction of gender budgeting is the fact that it requires a cultural change among both budget officials and politicians and across political, economic and social levels. The international evidence emphasises the need for recognition from budget officials that the budget is not a gender neutral exercise, as was the thinking up until recent decades.

34. This thinking is still evident in some Government Departments today. For example many of the chapters in the 2017 Tax Strategy Papers contain a statement regarding the gender and equality implication of various tax measures. The majority of these statements simply read; *“There are no specific gender or equality implications with regard to...”* (2017 Tax Strategy Group Papers, Department of Finance, 2017)¹⁴.

35. In the academic literature, many gender equality experts have cited the so-called “veil of neutrality” as one of the obstacles to implementing gender budgeting and putting women on an equal economic footing. In her draft paper on gender equality, Dr. Angela O’ Hagan cites the argument made by Lister and Fitzgerald that;

“the veil of neutrality has obscured the gendering of citizenship to the disadvantage of women” (Gendered Policy and Women’s (in) Equality, O’Hagan, 2017)¹⁵.

36. O’Hagan continues by explaining that, in order for gender budgeting to be truly transformative for women there needs to be recognition that women have had and continue to have an unequal economic status in society and therefore, public policy must;

“seek to redress the undervalued, underpaid, under-represented and unequal status of women currently and historically” (O’Hagan, 2017).

¹⁴ <http://www.finance.gov.ie/updates/budget-2018-tax-strategy-group-papers/>

¹⁵ <https://www.psa.ac.uk/sites/default/files/conference/papers/2017/Gendered%20Policy%20Making%20in%20Scotland%20AOH%20PSA%20April%202017.pdf>

37. In examining the gender equality measures and policies introduced by the Scottish Government, O'Hagan puts forward the argument that the approach to gender budgeting to date has been quite segmented and has focused on specific gendered issues such as childcare and education, rather than using gender equality policy to address "women's status as women" (O'Hagan, 2017). Dr. O'Hagan explains that:

"the approach is segmented across specific gendered dimensions....and is framed in such a way as either to instrumentalise women's labour market contribution or to reinforce the norm of women as principal carer or to construct the benefits of gender equality as more effective economic growth....All of which may be aspirations for government and more widely, but nonetheless do not have transformation of gender relations at their core" (O'Hagan, 2017).

38. The Committee recognises this broader argument about equality, which emphasises the need to address the more fundamental issue of women's status as economic citizens and place them on an equal footing with men. The Committee notes that this argument suggests focusing on a more qualitative approach to gender budgeting rather than just an economic approach.

Lack of Expertise

39. Successful gender budgeting requires the bringing together of two sets of knowledge and expertise which up until recently have been kept quite separate: gender inequality expertise and expertise in public finance management. In order for gender budgeting to be fully integrated and mainstreamed into the budget process, both sets of knowledge have to be well integrated, and budget officials must have a full understanding of both areas of expertise. The Committee notes that this can be a challenging task for government staff and Departments alike.

40. To date this problem has been overcome to some extent by both the publication of guidelines on the application of gender budgeting and staff training. However, the Committee notes that good governance models are essential in driving the reform process. As highlighted by the OECD and the European Institute for Gender Equality (EIGE) the best results occur when both state and external actors are involved at the early stages of implementation. For example, the Scottish Government established the Equality and Budgetary Advisory Group, which comprises of government officials and members of independent expert groups, such as the Scottish Women's Budget Group.
41. During a recent EIGE conference on gender budgeting representatives from the Basque Country explained how its government addressed this challenge by setting up an Inter-Departmental Working Group comprised of external experts and civil servants. This was in addition to setting up a gender equality unit in each government department.
42. The Committee notes that the Department of Public Expenditure and Reform has taken on board the lessons learned from experiences in other countries. As a result, the Department is in the process of establishing a gender budgeting steering group that will include department staff and expert organisations such as the NWCI and IHREC.

Performance Budgeting

43. In recent years there has been a move towards performance budgeting as it seeks to clearly link expenditure and budget to outcomes and results. In theory performance budgeting provides a better method for tracking expenditure and linking it to specific outcomes and results.
44. Austria, as part of a programme of budgetary reform carried out in 2013, moved to a system of performance budgeting. Since 2013 budget statements have included budgetary allocations and performance information such as outcomes, objectives, activities and outputs. The objectives of adopting performance budgeting are increased accountability and transparency – citizens can see exactly where taxes are being spent. Performance budgeting also allows for priorities to be identified and set.

45. Despite these advantages in terms of gender budgeting, performance budgeting raises a few challenges. Firstly in order for performance budgeting to be effective, it is essential to link expenditure to the results. This is no easy task, as was emphasised by the Austrian Ministry of Finance which identified “*relating budgets to results*” as one of the main difficulties in implementing performance and gender budgeting processes (Austrian Ministry of Finance, 2010)¹⁶.
46. In its analysis of the equality budgeting pilot programme the PBO noted that some of the key high level metrics contained within the pilot were not clearly linked to the activities and expenditure of the Department in question.
47. Secondly performance budgeting often requires the setting of targets for various outcomes. For example if an outcome objective of reducing the incidence of violence against women is set by the Department of Justice one way to measure the results of this objective would be to set a target of a 5% increase in the conviction rate for domestic violence.
48. However once this target has been reached, it ceases to provide any useful information on the incidence of violence against women. In other words this target has no long-term value in measuring the success of gender budgeting outcomes. As stated by the PBO in its analysis of the equality budgeting pilot programme:

“Some “Key High Level Metrics” used include targets....Such metrics are not conducive to long-term use as they cease to provide useful information once the target has been reached” (PBO, Briefing Note 4)¹⁷.

¹⁶ <https://www.oecd.org/gov/budgeting/46384463.pdf>

¹⁷ https://data.oireachtas.ie/ie/oireachtas/parliamentaryBudgetOffice/2018/2018-02-27_the-gender-and-equality-budgeting-pilot-in-the-revised-estimates-for-public-services-2018_en.pdf

Benefits of Gender Budgeting

49. The Committee is of the view that, despite the difficulties that occur in trying to implement gender budgeting approaches, the benefits can far outweigh the challenges.

Improved economic performance

50. The link between equality and economic growth has been examined in depth for some time and it is now widely accepted that increased equality strengthens economic growth and performance. In a staff discussion note published by the IMF in February 2014 the Fund stated that:

“The Fund has recognised in recent years that one cannot separate the issues of economic growth and stability on one hand and equality on the other. Indeed there is a strong case for considering inequality and inability to sustain economic growth as two sides of the same coin” (Redistribution, Inequality and Growth, Berg, Ostry & Tsangarides, 2014)¹⁸.

51. A unique study carried out by the European Institute for Gender Equality also explored the link between sustainable economic growth and stability and gender equality. Econometric modelling was used to estimate the socio-economic outcomes resulting from improved gender equality in areas such as labour market participation, wages and work-life balance and education. The results of the study illustrate that improving gender equality across the EU could potentially result in 10.5 million additional jobs by 2050, an increase GDP per capita by almost 10% by 2050 and could possibly help to address some of the demographic challenges facing the EU (*Economic Benefits of gender equality in the EU*, EIGE, March 2017)¹⁹.

¹⁸<https://www.imf.org/en/Publications/Staff-Discussion-Notes/Issues/2016/12/31/Redistribution-Inequality-and-Growth-41291>

¹⁹http://eige.europa.eu/sites/default/files/documents/economic_benefits_of_gender_equality_in_the_european_union._overall_economic_impacts_of_gender_equality.pdf

52. Research carried out by the OECD also points to the fact that inequalities in areas such as persistent gender pay gaps have hindered economic growth across the OECD. In her address to the OECD Forum in 2015 Deputy Secretary General Mari Kiviniemi explained the relationship between gender equality and economic growth stating that;

“There can be no robust growth economy without gender equality, a critical ingredient of any strategy for durable, resilient and more inclusive growth”.

53. Ms. Kiviniemi goes on to explain that according to OECD estimates, a 50% reduction in the gender gap in labour market participation would lead to a 6% increase in GDP by 2030 (*Why a push for gender equality makes sound economic sense*, Mari Kiviniemi, OECD Forum, 2015)²⁰.

Budgetary reform

54. Improving gender equality has other benefits besides its positive affect on economic growth. For example introducing gender budgeting can help to achieve the broader aims of budgetary reform. In its recent report “Towards gender responsive budgeting in Ireland” the NWCI emphasised its view that gender budgeting is good budgeting as it can help to increase the accountability, transparency, effectiveness and efficiency of the budget formulation process. In doing so, such reforms encourage a move towards performance based budgeting, which seeks to link policies and programmes with funding (NWCI, 2017)²¹. The Committee notes that this is generally supported by academic evidence.

55. The Committee also notes that, while not directly related to the benefits of gender budgeting, countries with larger numbers of women in Ministerial positions or in Parliament tend to have lower levels of inequality and higher confidence in government. Increasing the number of female policy makers and influencers in the public sector also leads to a more balanced approach to policy design and service delivery (Mari Kiviniemi, OECD Forum, 2015).

²⁰http://oecdobserver.org/news/fullstory.php/aid/4889/Why_a_push_for_gender_equality_makes_sound_economic_sense.html

²¹https://www.nwci.ie/images/uploads/Gender_Budgeting_is_Good_Budgeting_NWCI.pdf

Role of the Committee

56. It is important to note that there is no blueprint for monitoring the efficiency and effectiveness of gender budgeting processes: different approaches have been adopted in different countries with varying degrees of success. The Programme for Government 2016 includes a number of commitments regarding reforming budgetary processes including the goal to develop;

“the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights”.

57. This is not the first time an Irish government has committed to implementing a process of budget proofing. Ireland was previously a leader in introducing poverty proofing and had committed to gender mainstreaming in relation to accessing EU Structural Funds. A system of “social impact assessment” is also used to estimate the impact of tax and welfare policies on household incomes. This means that Ireland has some prior relevant experience from which it can learn, in its effort to establish gender budgeting.

58. This Committee has an important role to play in monitoring and overseeing the gender budgeting processes designed and put in place by the Department of Public Expenditure and Reform and practiced by all participating Departments. It should be noted that the role of the Committee is to monitor, oversee and evaluate the implementation of gender budgeting processes. The Committee does not have an implementation role in the gender budgeting process.

CONCLUSIONS

59. The benefits of improving gender equality are well documented and range from potential increases in sustainable economic growth, improved design and implementation of potential budget measures, good governance and increased confidence in Government. Ireland has already carried out a substantial amount of work regarding poverty proofing and social impact assessment.
60. The Department of Public Expenditure and Reform also recently launched an Equality Budgeting Pilot Programme involving six government departments. This initiative is a very welcome measure and the Committee believes that work on social impact assessment will provide valuable and relevant experience from which we can benefit. The Committee strongly believes that we need to build on this momentum in order for gender budgeting to become better integrated into the annual budget process.
61. Implementing gender budgeting processes poses a number of challenges and difficulties, chief among them the lack of available data. A review of the indicators and objectives contained in the Equality Budgeting Pilot Programme points to a lack of sufficient disaggregated gender data being collected by the various departments. This is a problem which has been encountered across all countries that have implemented gender budgeting processes.
62. The Committee believes that there may be a need to follow the lead of countries like Scotland and Israel and put in place a strategy to facilitate the collection of data disaggregated by sex and where possible by other grounds of inequality such as disability, age, ethnic background and family status. Scotland recently published its Equality Evidence Strategy and Israel has amended its legislation on statistics to require the collection of gender disaggregated data.
63. The Committee recently heard evidence from representatives of disability groups who stressed the importance of available and disaggregated data in order to assess the equality impact of budget measures on various groups, including disabled people.

64. There is an important role for Committee to play in monitoring and overseeing the implementation of gender budgeting processes in particular in monitoring the progress of the Equality Budgeting Pilot Programme and ensuring that the momentum from the pilot programme is maintained. The pilot programme was launched in 2018 and involves six government departments. The Department of Public Expenditure and Reform have confirmed to the Committee that it is intended to roll this pilot programme out to all departments in 2019.
65. It is important to note that there is no blueprint for implementing gender budgeting processes and integrating them into the annual budget formulation process. Different countries have adopted different approaches. In preparing this report, the Committee wishes to emphasise that gender budgeting is not about producing a separate budget for women, instead it should be about adopting a systematic approach to budgetary decision making. Significant progress has been made by the Department of Public Expenditure and Reform with the introduction of the Equality Budgeting pilot programme, however it is important that this programme is expanded, refined and built upon.

APPENDIX ONE: CORRESPONDENCE

Correspondence via email from Eilís Ní Chaithnía – NWCI – 5th March 2018 re: follow up on Committee meeting discussions

From: Eilís Ní Chaithnía
To: Catherine McCarthy
Cc: Ronan Murphy
Date: 05/03/2018 15:57
Subject: Gender budgeting follow-up

Dear Catherine,

To follow up on my presentation to the BOC last week – thanks again for arranging it for us – I would like to share the following points for the members of the Committee, as discussed. Though I made broad reference to these point is the oral discussions, I would like to provide a concrete recommendation to the members arising from my comments and, in particular in response to Deputy Doherty's queries, about concrete actions to be undertaken by Budget 2019.

In terms of what could be done to improve and expand upon the current work undertaken by departments thus far, I would suggest the following mechanisms could be adopted and publicly reported on alongside the budget:

- a. Expenditure tracking studies to ensure that money does reach its intended point of service delivery;
- b. Beneficiary assessments to determine whether women and men receive services in ways that are progress equality objectives;
- c. Quantitative investigation, by which budget outcomes are measured using sex-disaggregated indicators.

Performance reporting, as developed, by DEPR has moved away from qualitative reporting and is focusing on quantitative reporting. While this can be perceived as more concrete it will not provide sufficient information to assess the impact on equality and human rights. A qualitative reporting element should be included in any e-ante and ex-post assessments.

And, finally, as with this micro-level administration-led piloting initiative, the macro-level should be 'piloted' in Budget 2019, by incorporating equality objectives and assessments into the Spring and Summer Economic Statements and the Tax Strategy Papers.

Regards,

Eilís

Eilís Ní Chaithnía
Policy Coordinator

NATIONAL WOMEN'S COUNCIL OF IRELAND

Member of the Executive

European Women's Lobby

100 North King Street • Smithfield • Dublin 7

APPENDIX TWO: BIBLIOGRAPHY

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APPENDIX THREE: TERMS OF REFERENCE

Go ndéanfar, de réir mholadh an Fhochoiste ar Athleasú na Dála faoi Bhuan Ordú 107(1)(a), Buan-Orduithe Dháil Éireann i dtaobh Gnó Phoiblí a leasú tríd an mBuan-Ordú seo a leanas a ghlacadh:

‘186A. (1) Beidh arna bhunú, a luaithe is féidir i ndiaidh ationól na Dála tar éis Olltoghcháin, Buanchoiste, dá ngairfear an Coiste um Fhormhaoirsiú Buiséid, chun scrúdú a dhéanamh agus, más cuí leis é, chun tuarascáil a thabhairt don Dáil—

- (a) ar an staid fhioscach fhoriomlán, lena n-áirítear—
 - (i) an staid chomhiomlánaithe maidir le hioncam agus caiteachas agus larmhéid Ginearálta an Rialtais, lena n-áirítear spriocanna struchtúracha;
 - (ii) réamh-mheastacháin mheántearma don airgeadas poiblí;
 - (iii) réamhaisnéisí agus forbairtí maicreacnamaíocha; agus
 - (iv) rialachas fioscach ginearálta, lena n-áirítear rialacha agus priacail fhioscacha a fheidhmiú maidir leis an staid fhioscach;
- (b) ar an mbeartas maidir le caiteachas poiblí, lena n-áirítear—
 - (i) an staid chaiteachais ag féachaint don Uasteorainn Caiteachais Rialtais agus don tslat tomhais chaiteachais faoin gComhaontú Cobhsaíochta agus Fáis; agus
 - (ii) na hUasteorainneacha Caiteachais Aireachta a bhfuil feidhm acu maidir le Meastacháin ar leith nó grúpaí Meastachán i gcomhair Seirbhísí Poiblí i gcás go bhféadfadh athruithe suntasacha ar an bpróifíl chaiteachais tionchar a bheith acu ar an staid fhioscach fhoriomlán;
- (c) ar an mbeartas maidir le fáiltais an Státchiste.

That, in accordance with the recommendation of the sub-Committee on Dáil Reform under Standing Order 107(1)(a), the Standing Orders of Dáil Éireann relative to Public Business be amended by the adoption of the following Standing Order:

‘186A. (1) There shall stand established as soon as may be, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee on Budgetary Oversight, to examine and, where it considers it appropriate, report to the Dáil on—

- (a) the overall fiscal position, including—
 - (i) the aggregated position on revenue and expenditure and the General Government Balance, including structural targets;
 - (ii) medium-term projections for the public finances;
 - (iii) macro-economic forecasts and developments; and
 - (iv) general fiscal governance including the application of fiscal rules and risks to the fiscal position;
- (b) public expenditure policy, including—
 - (i) the expenditure position having regard to the Government Expenditure Ceiling and the expenditure benchmark under the Stability and Growth Pact; and
 - (ii) Ministerial Expenditure Ceilings applying to individual Estimates or groups of Estimates for the Public Services where significant variations from the expenditure profile could potentially impact on the overall fiscal position;
- (c) Exchequer receipts policy.

(2) Féadfaidh an Coiste breithniú a dhéanamh ar ní a bhaineann le beartas poiblí agus a bhfuil tionchar suntasach aige ar an staid bhuiséid nó ar an staid fhioscach fhoriomlán: Ar choinníoll go rachaidh Cathaoirleach an Choiste, roimh thosach an bhreithnithe sin, i gcomhairle leis an gCoiste earnála iomchuí arna bhunú de bhun Bhuan-Ordú 84A.

(3) Féadfaidh an Coiste freisin breithniú a dhéanamh ar an gcreat foriomlán do rannpháirtíocht pharlaiminte le linn an timthrialla buiséid agus féadfaidh sé moltaí i ndáil leis an gcéanna a dhéanamh don Fhochoiste ar Athleasú na Dála, is moltaí a bheidh le breithniú ag an gCoiste sin faoi Bhuan-Ordú 107(1)(b): Ar choinníoll, le linn dó é sin a dhéanamh, go rachaidh an Coiste i gcomhairle—

(a) leis na Coistí arna mbunú de bhun Bhuan-Ordú 84A maidir le haon mholtaí a bhfuil tionchar acu, i dtuairim an Choiste, ar ról nó ar chúram na gCoistí sin; agus

(b) leis an Aire nó leis na hAirí iomchuí maidir le haon mholtaí a bhfuil tionchar acu, i dtuairim an Choiste, ar ról nó ar chúram Roinne nó Ranna,

agus tabharfaidh sé fógra i dtaobh thorthaí na gcomhairliúchán sin don Fhochoiste ar Athleasú na Dála.

(4) Beidh na cumhachtaí seo a leanas ag an gCoiste:

(a) an chumhacht chun fios a chur ar dhaoine, ar pháipéir agus ar thaifid mar a mhínítear i mBuan-Ordú 85(2A) agus 88;

(b) an chumhacht chun fianaise béil agus fianaise scríofa a ghlacadh agus chun aighneachtaí a ghlacadh mar a mhínítear i mBuan-Ordú 85(1) agus (2);

(c) an chumhacht chun Fochoistí a cheapadh mar a mhínítear i mBuan-Ordú 85(3);

(d) an chumhacht chun sainchomhairleoirí a fhostú mar a mhínítear i mBuan-Ordú 85(8);

(e) an chumhacht chun taisteal mar a mhínítear i mBuan-Ordú 85(9).

(5) Déanfar gach tuarascáil a bheartóidh an

(2) The Committee may consider a matter of public policy with significant impact on the budgetary position or on the overall fiscal position: Provided that prior to the commencement of such consideration, the Chairman of the Committee shall consult with the relevant sectoral Committee established pursuant to Standing Order 84A.

(3) The Committee may also consider the overall framework for parliamentary engagement throughout the course of the budgetary cycle and may make recommendations thereon to the sub Committee on Dáil Reform for that Committee's consideration under Standing Order 107(1)(b): Provided that, in so doing, the Committee shall consult with—

(a) the Committees established pursuant to Standing Order 84A on any recommendations which, in the opinion of the Committee, impact on their role or remit; and

(b) the relevant Minister or Ministers on any recommendations which, in the opinion of the Committee, impact on the role or remit of a Department or Departments,

and shall notify the results of such consultations to the sub-Committee on Dáil Reform.

(4) The Committee shall have the following powers:

(a) power to send for persons, papers and records as defined in Standing Orders 85(2A) and 88;

(b) power to take oral and written evidence and submissions as defined in Standing Order 85(1) and (2);

(c) power to appoint sub-Committees as defined in Standing Order 85(3);

(d) power to engage consultants as defined in Standing Order 85(8);

(e) power to travel as defined in Standing Order 85(9).

(5) Every report which the Committee proposes

Coiste a thabhairt, arna glacadh ag an gCoiste, a leagan faoi bhráid na Dála láithreach agus as a aithle sin beidh cumhacht ag an gCoiste an tuarascáil sin, mar aon le cibé doiciméid ghaolmhara is cú leis, a chlóbhualadh agus a fhoilsiú.

(6) Maidir leis an gCoiste cúig Chomhalta dhéag a bheidh air, nach comhalta den Rialtas ná Aire Stáit aon duine acu, agus ceathrar acu sin is córam dó: Ar choinníol—

(a) go mbeidh an Coiste agus aon Fhochoistí a cheapfaidh sé comhdhéanta ar chuma go ndéanfaidh sé nó siad ionadaíocht chothrom don Dáil; agus

(b) go mbeidh feidhm ag forálacha Bhuan Ordú 95 maidir leis an gCoiste.

(7) Go dtí go gcuirfear a mhalairt in iúl sa 32ú Dáil, leanfaidh an Roghchoiste um Fhormhaoirsiú Buiséid, a bunaíodh le hOrdú an 21 Iúil 2016 ón Dáil, ar marthain mar an Buanchoiste um Fhormhaoirsiú Buiséid, agus dá réir sin, bainfidh comhaltas reatha, Cathaoirleach, páipéir agus clár oibre an Roghchoiste leis an mBuanchoiste.'

to make shall, on adoption by the Committee, be laid before the Dáil forthwith, whereupon the Committee shall be empowered to print and publish such report, together with such related documents it thinks fit.

(6) The Committee shall consist of fifteen Members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum: Provided that—

(a) the Committee and any sub-Committees which it may appoint shall be constituted so as to be impartially representative of the Dáil; and

(b) the provisions of Standing Order 95 shall apply to the Committee.

(7) Until further notice in the 32nd Dáil, the Select Committee on Budgetary Oversight, established by Order of the Dáil of 21st July, 2016, shall continue in being as the Standing Committee on Budgetary Oversight, and accordingly, the current membership, Chairman, papers and work programme of the Select Committee shall be those of the Standing Committee.'

—*Ríona Uí Dhochartaigh, Aire Stáit ag Roinn an Taoisigh*

APPENDIX FOUR LINKS TO TRANSCRIPTS

12th July 2017 – Irish Human Rights and Equality Commission (IHREC) and National Women’s Council of Ireland (NWCI)

[Transcript](#)

25th October 2017 – Social Justice Ireland (SJI)

[Transcript](#)

21st February 2018 – Department of Public Expenditure and Reform

[Transcript](#)

27th February 2018 – National Women’s Council of Ireland

[Transcript](#)

24th April 2018 – Representatives from Disability Groups: Disability Funding and Disability Proofing the Budget Process.

[Transcript](#)

2nd May 2018 – Department of Public Expenditure and Reform

[Transcript](#)

24th April 2018 – Opening Statements from Representatives from the Irish Wheelchair Association (IWA), Inclusion Ireland, Disability Federation of Ireland (DFI) and Mental Health Reform.

[Opening Statements](#)

APPENDIX FIVE: COMMITTEE MEMBERSHIP



Maria Bailey TD
Fine Gael



Richard Boyd-Barrett
TD
Solidarity – People
Before Profit



Colm Brophy TD
Fine Gael



Thomas P.
Broughan TD
Independents 4
Change



Joan Burton TD
Labour



Barry Cowen TD
Fianna Fáil



Lisa Chambers TD
Fianna Fáil



Pearse Doherty TD
Sinn Féin



Declan Breathnach TD
Fianna Fáil



Martin Heydon TD
Fine Gael



John Lahart TD
Fianna Fáil



Michael McGrath TD
Fianna Fáil



Jonathan O'Brien TD
Sinn Féin



Eamon Ryan TD
Green Party

Notes:

1. Committee established by order of the Dáil of 21 July 2016
2. Deputies nominated by the Dáil Committee of Selection and appointed by Order of the Dáil of 21 July 2016.
3. Deputy Marc Mac Sharry was discharged from the Committee and Deputy John Lahart was appointed to Committee in replacement for him by order of the Dáil on 31 January 2017.
4. Deputy Kate O'Connell was discharged from the Committee and Deputy Pat Deering was appointed to Committee in replacement for her by order of the Dáil on 9 February 2017.
5. Deputy John Paul Phelan was discharged from the Committee and Deputy Josepha Madigan was appointed to the Committee in replacement for him by order of the Dáil on 11 July 2017.
6. Deputy Pat Deering was discharged from the Committee and Deputy Martin Heydon was appointed to the Committee in replacement for him by order of the Dáil on 13 July 2017.
7. Deputy David Cullinane was discharged from the Committee and Deputy Jonathan O'Brien was appointed to the Committee in replacement for him by order of the Dáil on 3 October 2017.
8. Deputy Josepha Madigan was discharged from the Committee and Deputy Colm Brophy was appointed as Chairman of the Committee by order of the Dáil on 12 December 2017.
9. Deputy Dara Calleary was discharged from the Committee and Deputy Barry Cowen was appointed to the Committee in replacement for him by order of the Dáil on 17 April 2018.
10. Deputies Seán Barrett and Stephen Donnelly were discharged from the Committee and Deputies Maria Bailey and Declan Breathnach were appointed to the Committee in replacement of them by order of the Dáil on 1 May 2018.