



An Analysis of Equality Budgeting Content in the Revised Estimates for Public Services 2023

Introduction

The purpose of this paper is to build on a previous PBO publication which focussed on the Gender and Equality Budgeting pilot in the *Revised Estimates for Public Services 2018*.¹ **This publication is intended to provide a high-level overview of the metrics reported under the heading ‘Equality Budgeting Objectives and Performance Indicators’ within the *Revised Estimates for Public Services 2023*** (the ‘Revised Estimates’ or ‘REV’). This paper will introduce readers to the relevant topics and will assume no specialist knowledge on the part of the reader.

Equality budgeting was introduced in Ireland on a pilot basis in 2017 as part of a commitment in the *Programme for a Partnership Government* (May 2016) to “develop the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights.”² The equality budgeting pilot built on Ireland’s framework for performance budgeting by encouraging departments to identify programmes where they can set targets relating to one of nine equality dimensions.³ According to the OECD, the equality budgeting pilot has been relatively successful in terms of Government departments setting performance metrics as part of the annual budget process. However, equality is a very broad concept for which there is no overarching strategy in Ireland, which poses a challenge in assessing the extent to which the equality budgeting goals reported by the departments in the REV align with “real needs or if they are sufficiently ambitious.”⁴

As such, **the equality budgeting objectives within the Revised Estimates are, for the vast majority of Votes, not divided into specific equality dimensions.**⁵ For the purpose of this paper, the PBO categorised the high-level metrics under the “Equality Budgeting Objectives and Performance Indicators” heading within the REV into six categories, the breakdown of which can be seen in table 1.⁶ It is worth noting that this categorisation is not definitive and that, where possible, Departments should directly link high-level equality budgeting metrics to their corresponding equality dimensions for coherence.

Additionally, a recent PBO publication provides a high-level overview of the *Public Service Performance Report* (PSPR). The PSPR provides summary descriptions of the ongoing reform to the budgetary process.⁷

¹ Parliamentary Budget Office, *The Gender and Equality Budgeting pilot in the Revised Estimates for Public Services 2018* (2018). For more information on gender budgeting see OECD, *OECD Best Practices for Gender Budgeting* (2023) as well as OECD, *Gender perspectives in spending review* (2023).

² Department of the Taoiseach, *Programme for a Partnership Government* (2016) p.104.

³ For more information on performance budgeting see OECD, *OECD Good Practices for Performance Budgeting* (2019).

⁴ Nicol, S. and Guven, P., *OECD scan of equality budgeting in Ireland: Equality mainstreaming and inclusive policy making in action* (2021).

⁵ An example of a Vote which reports equality budgeting objectives that are categorised under their respective equality dimension is Vote 42- Rural and Community Development (Programme B- Community Development). *Revised Estimates for Public Services 2023* (2022) pp. 241-242.

⁶ This paper categorises the 9 dimensions of equality into 3 headings: gender metrics, disability metrics, and equality (other) metrics.

⁷ Parliamentary Budget Office, *The Government’s Public Service Performance Report 2022 - A PBO Analysis* (2023).



Key Points

- Of the total 45 Votes presented in the REV, 23 Votes report equality budgeting objectives and performance indicators under the “Equality Budgeting and Performance Indicators” heading.⁸
- The total number of Equality Budgeting high-level goals is 51, under which there are 107 metrics.
- This paper analyses the high-level metrics reported under Equality Budgeting Objectives and Performance Indicators, the breakdown of which can be seen in Table 1.
- The Department of Children, Equality, Disability, Integration and Youth (Vote 40) has the highest number of high-level goals (5) and metrics (17).
- The current approach in the presentation of the equality budgeting objectives in the *Revised Estimates for Public Services 2023* exhibits a relative emphasis on gender related metrics (26% of all metrics), compared to disability metrics (15%), broader equality metrics (17%) and socio-economic metrics (15%).
- Furthermore, there is a noticeable absence of intersectionality (e.g., reporting of progression of gender equality within the context of females from disadvantaged backgrounds as compared to those from less disadvantaged backgrounds).
- The presentation in the REV does not provide for a definitive link of programme allocation (€) to specific output targets or outcomes. In other words, the high-level metrics associated with equality budgeting objectives do not specify the corresponding subhead(s) they are related to.⁹
- This poses a challenge in establishing a direct link between the allocated budgetary expenditure for a particular programme and the targets. While it is possible to make assumptions about certain equality budgeting metrics being linked to specific subhead(s), it is important to note that explicit connections are not provided in the REV. In terms of broader key high level metrics of performance (rather than those under the heading of Equality Budgeting Objectives), many Votes do provide explicit links between allocations (resources provided to subheads) and performance metrics.
- The PBO recognises the importance of reporting a concise set of equality budgeting metrics, however, it is essential to also capture the wide range of work undertaken by Votes. Certain dimensions of equality are not reflected in some Votes where the PBO would expect those issues to form a significant priority of said Vote.
- Vote 42- Rural and Community Development, specifically Programme B- Community Development sets a strong example of a good equality budgeting practice by linking its metrics to the cohorts they specifically target (e.g metric ‘New Communities’ is broken down into three cohorts ‘Asylum seeker’, ‘Refugee’ and ‘Migrant experiencing socio-economic disadvantage’). Furthermore, the context and impact indicators are explicitly categorised by equality metrics such as age, gender, and ethnic/cultural background. However, the link between the key high level metrics and the equality metrics is somewhat unclear.

Table 1: Total No. of Equality Budgeting Objective Metrics in the ‘Equality Budgeting Objectives and Performance Indicators’ section of the Revised Estimates for Public Services 2023

Gender	Disability	Equality (Other)	Environmental	Socio-Economic	Well-Being Framework
37	21	23	4	20	2

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

⁸ This paper focusses on the equality budgeting objectives and indicators within the *Revised Estimates for Public Services 2023*. For more information on equality budgeting in Ireland see Department of Public Expenditure, NDP Delivery and Reform, *Equality Budgeting: Proposed Next Steps in Ireland* (2017) and Department of Public Expenditure, NDP Delivery and Reform, *Public Service Performance Reports* collection.

⁹ A number of publications by Departments which report on Indicators are available from Department of Children, Equality, Disability, Integration and Youth, *Better Outcomes Brighter Future Indicator Set Report 2022* (2022) and Department of Education; Department of Further and Higher Education, Research, Innovation and Science, *Education Indicators for Ireland 2022*. It is worth noting that these reports do not link indicators to spending, however, they provide a broader scope of indicators.



Table 2: Breakdown of Equality Metrics by Vote Groups

Ministerial Vote Groups (Votes contained within)	High Level Goals	Total Metrics	Gender Equality	Disability	Equality (Other)	Environmental	Socio-Economic
Agriculture, Food and the Marine	2	3	2	0	0	1	0
Children, Equality, Disability, Integration and Youth	5	17	3	1	7	0	6
<i>Irish Human Rights and Equality Commission</i>	0	0	0	0	0	0	0
Defence	1	1	1	0	0	0	0
<i>Army Pensions</i>	0	0	0	0	0	0	0
Education	1	3	0	1	0	0	2
Enterprise, Trade and Employment	2	11	11	0	0	0	0
Environment, Climate and Communications	4	6	0	0	0	2	4
Finance	1	2	0	0	0	0	2
<i>Tax Appeals Commission</i>	1	1	0	0	1	0	0
<i>Comptroller and Auditor General</i>	0	0	0	0	0	0	0
<i>Revenue Commissioners</i>	0	0	0	0	0	0	0
Foreign Affairs and Trade	3	3	1	0	2	0	0
<i>International Co-operation</i>	1	1	1	0	0	0	0
Further and Higher Education, Research, Innovation and Science	4	8	6	1	1	0	0



Ministerial Vote Groups (Votes contained within)	High Level Goals	Total Metrics	Gender Equality	Disability	Equality (Other)	Environmental	Socio-Economic
Health	4	10	0	8	0	0	2
Housing, Local Government and Heritage	5	6	0	2	3	1	0
Property Registration Authority	0	0	0	0	0	0	0
Valuation Office	0	0	0	0	0	0	0
Justice	2	2	0	0	2	0	0
Courts Service	0	0	0	0	0	0	0
Data Protection Commission	0	0	0	0	0	0	0
Garda Síochána	0	0	0	0	0	0	0
Policing Authority	0	0	0	0	0	0	0
Prisons	1	2	2	0	0	0	0
Public Expenditure and Reform	1	2	0	0	2	0	0
Office of the Government Chief Information Officer	0	0	0	0	0	0	0
Office of Government Procurement	1	1	1	0	0	0	0
Office of Public Works	0	0	0	0	0	0	0
Ombudsman	0	0	0	0	0	0	0
Public Appointments Service	1	2	2	0	0	0	0



Ministerial Vote Groups (Votes contained within)	High Level Goals	Total Metrics	Gender Equality	Disability	Equality (Other)	Environmental	Socio-Economic
<i>Secret Service</i>	0	0	0	0	0	0	0
<i>National Shared Services</i>	0	0	0	0	0	0	0
<i>State Laboratory</i>	0	0	0	0	0	0	0
<i>Superannuation and Retired Allowances</i>	0	0	0	0	0	0	0
Rural and Community Development	4	10	0	2	5	0	3
Social Protection	2	2	1	0	0	0	1
Taoiseach	1	1	0	0	0	0	0
<i>Attorney General</i>	0	0	0	0	0	0	0
<i>Central Statistics Office</i>	0	0	0	0	0	0	0
<i>Chief State Solicitor's Office</i>	0	0	0	0	0	0	0
<i>Director of Public Prosecutions</i>	0	0	0	0	0	0	0
<i>President's Establishment</i>	0	0	0	0	0	0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	3	6	6	0	0	0	0
Transport	1	6	0	6	0	0	0
Total	51	107	37	21	23	4	20

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).¹⁰

¹⁰ Includes Equality Metrics relating to the "Well-Being Framework" presented under Equality Budgeting Objectives in Vote 2- Department of the Taoiseach which are not included in Table 2. For more information on the Well-Being Framework see PBO, *A Well-being Framework for Ireland – the Parliamentary Perspective* (2021).



Terminology

- **Revised Estimates Volume (REV):** Generally published mid-December, the REV sets out additional detail (including monetary amounts and their purpose) in relation to the spending allocations included in the budget for the forthcoming fiscal year.¹¹
- **Vote Groups or Ministerial Vote Groups:** Voted expenditure is allocated to specific groups (“Vote groups”), which fall under the remit of a Minister and their Department.
- **Voted Expenditure:** All spending (current and capital) committed by the Government as part of the annual budget that requires the approval of Dáil Eireann to be used. This is the largest component of government spending.
- **Performance Budgeting:** The systematic use of performance-based information to inform budget decisions. This includes the use of metrics or performance indicators that inform legislators and the wider public of the purpose and impact of government spending.
- **Performance Metrics/Key high-level metrics:** Measures of delivery against which performance can be reported and future targets can be set. Metrics track outputs produced (public services delivered e.g., social housing units constructed) as well as targets for future delivery of outputs. These are then linked to inputs (resources such as money) which allow for an understanding of the efficiency at which public services have been, and are intended to be, provided.
- **Context & Impact indicators:** Context and Impact Indicators relate to outcomes and are used to place the performance metrics in context and to illustrate the longer-term effects of programmes.
- **Output indicators:** These capture the immediate product of a policy or programme, or that which is obtained in exchange for expenditure on the programme – they may be goods or services.
- **Subheads:** The individual categories of expenditure within a Vote.
- **Equality Budgeting:** Ireland introduced equality budgeting in 2017. The initiative built on Ireland’s framework for performance budgeting by encouraging departments to identify programmes where they could set performance targets relating to equality dimensions.
- **Gender Budgeting:** Gender budgeting is an important public governance tool that governments can use to assess how budget decisions impact gender equality. When implemented effectively, gender budgeting helps expose how gender inequalities may have inadvertently become embedded in public policies and the allocation of resources and promotes budget measures that will be effective at closing gender gaps.
- **Green budgeting:** Ireland committed to the implementation of a series of progressive green budgeting reforms in Budget 2019. The purpose of these reforms is to better embed climate and environmental goals within the budgetary process, with a view to improving outcomes.

¹¹ For more information on the scrutiny of Voted allocations in the REV see Parliamentary Budget Office, *Performance Information and the Revised Estimates for Public Services* (2018), as well as PBO, *Demystifying scrutiny of the Revised Estimates for Public Service* (2021).



Table 3: Key Terms

Terminology	Example
Inputs: The resources needed in order to implement a policy or programme. Inputs enable activities and subsequent outputs. Resources such as money and staff are allocated and spent to fund the relevant activity of a programme.	The staffing associated with a Vote, programme or subhead and the resources (€ allocated) of same. For example, €25 million to a subhead for a specific scheme (see Activities below).
Activities: What the public sector does with its resources in a specific area to deliver a specified public service (activities that transform inputs into outputs).	A scheme designed to increase female participation in sport post-secondary education.
Outputs: The measurable work produced by the public service activity, measured in Key High-Level Metrics.	Changes in numbers of women participating in clubs supported by the scheme.
Outcomes: A broader societal impact, measured by context and impact indicators, which public service activities are intended to influence (but where direct measurable impacts are hard to establish).	Increased interest in women's sports as measured by hours of women's sport broadcast and attendance levels at ticketed events.



An Overview of Votes

This publication provides a brief analysis of ‘Equality Budgeting Objectives and Performance Indicators’ within the *Revised Estimates for Public Services 2023*. For the purpose of this paper, the equality budgeting objectives will be categorised into six subsections, these are:¹²

- Gender,
- Disability,
- Equality (Other),¹³
- Environmental,
- Socio-Economic, and
- Well-Being.

The PBO analyse equality metrics pertaining specifically to two dimensions of equality (gender and disability) under their own headings, with the remaining 7 equality dimensions analysed under the ‘equality (other)’ heading.

Gender Equality Metrics

Gender Equality Metrics are reported by 12 out of 45 Votes (26%), with the highest number of metrics reported by Department of Enterprise, Trade and Employment (11 High-Level Metrics associated with 8 indicators).

Figure 1 shows the breakdown of Votes with gender equality metrics. There are a total of 37 gender equality metrics and 53 context & impact indicators reported in the Revised Estimates.

Figure 1: No. of Gender Equality High-Level Metrics by Department



Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

¹² Equality budgeting includes all nine grounds of discrimination under Ireland’s Equality legislation, as well as socio-economic status.

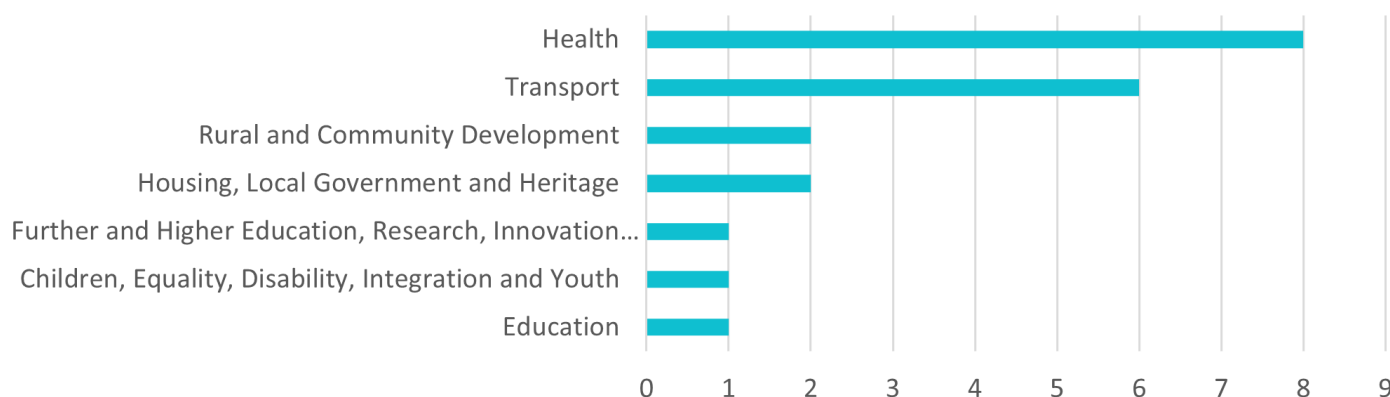
¹³ Irish Human Rights and Equality Commission, *The Equal Status Acts 2000-2018* (2020).



Disability Metrics

Disability metrics are reported by 7 out of 45 Votes (15%), with the highest number of metrics reported by Department of Health (8 High-Level Metrics associated with 15 indicators).¹⁴ Figure 2 shows the breakdown of Votes with disability equality metrics. There are a total of 21 disability equality metrics reported in the Revised Estimates.

Figure 2: No. of Disability High-Level Metrics by Department

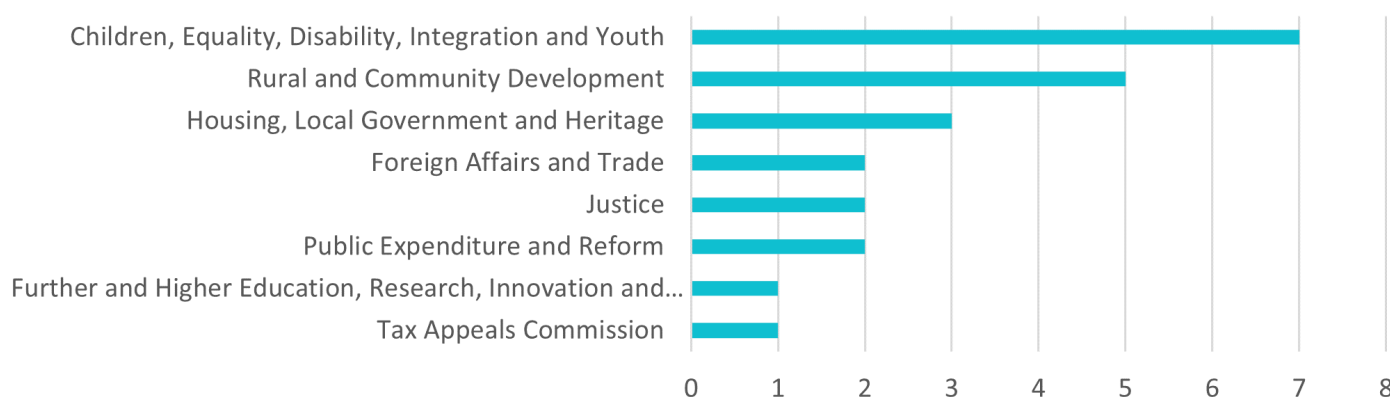


Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

Equality (Other) Metrics

For the purpose of this paper, the PBO analyse equality metrics relating specifically to two aspects of equality (gender and disability) under their own headings, with the remaining 7 equality dimensions analysed under the 'equality (other)' heading.¹⁵ Equality (other) metrics are reported by 8 out of 45 Votes (17%), with the highest number of metrics reported by Department of Children, Equality, Disability, Integration and Youth (7 High-Level Metrics associated with 3 indicators). Figure 3 shows the breakdown of Votes with equality (other) metrics. There are a total of 23 equality (other) metrics reported in the Revised Estimates.

Figure 3: No. of Equality (Other) High-Level Metrics by Department



Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

¹⁴ On the 1st of March 2023, responsibility for policy, functions and funding relating to specialist community-based disability services (SCBDS) transferred from the Department of Health to the Department of Children, Equality, Disability, Integration and Youth. For more information see Department of Public Expenditure, NDP Delivery and Reform, *Further Revised Estimates for Public Services 2023* (2023).

¹⁵ As per the *Equality (Miscellaneous Provisions) Act 2015*, the 9 grounds of discrimination include; gender, marital status, family status, sexual orientation, religion, age, disability, race and membership of the Traveller Community.

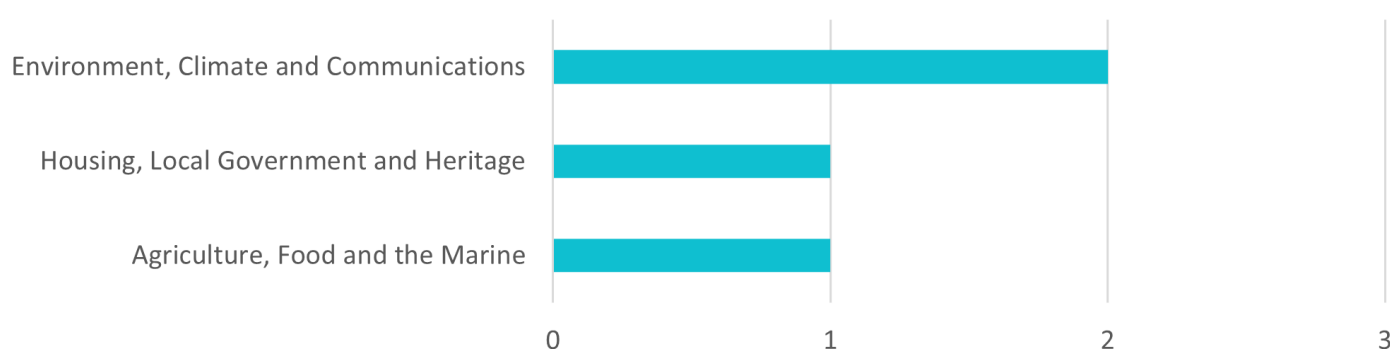


Environmental Metrics

While green budgeting has been incorporated into the Revised Estimates under Appendices 8 and 9, it is worth noting that environmental metrics are additionally reported by 3 out of 45 Votes (6%) under the Equality Budgeting Objectives and Performance Indicators heading.¹⁶ The analysis carried out by the PBO identified potential overlaps between different budget reforms, which highlights the need for a more refined structure of reporting equality budgeting objectives.

The highest number of environmental metrics were reported by Department of Environment, Climate and Communications (2 High-Level Metrics associated with 6 indicators). There are a total of 4 high-level metrics relating to environmental/green budgeting reported in the Revised Estimates, the breakdown of which can be seen in figure 4 below.

Figure 4: No. of Environmental High-Level Metrics by Department

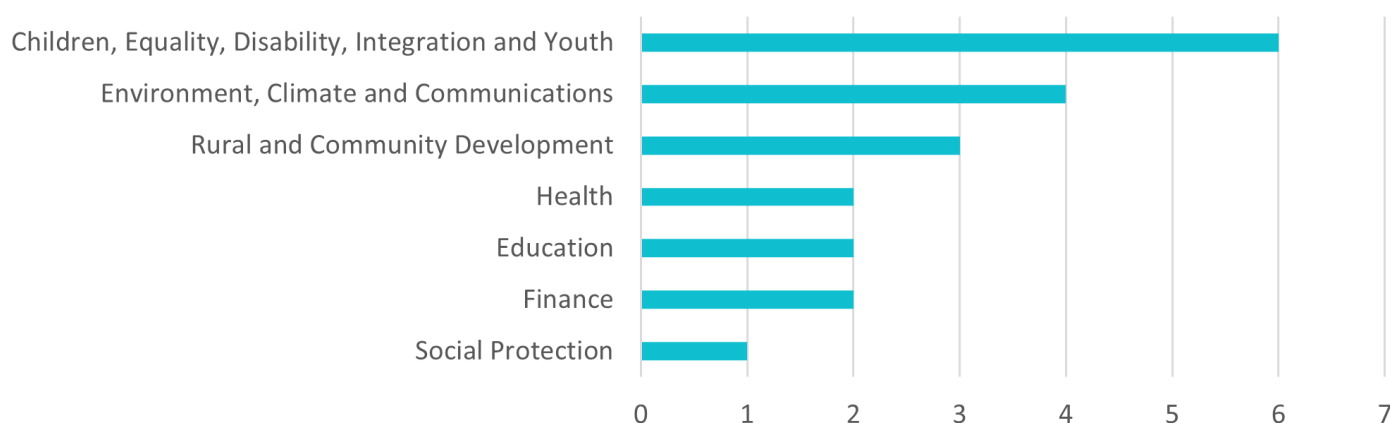


Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

Socio-Economic Metrics

Socio-Economic metrics are reported by 7 out of 45 Votes (15%), with the highest number of metrics reported by Department of Children, Equality, Disability, Integration and Youth (6 High-Level Metrics associated with 3 indicators). Figure 5 shows the breakdown of Votes with socio-economic metrics. There are a total of 20 socio-economic metrics reported in the Revised Estimates.

Figure 5: No. of Socio-Economic High-Level Metrics by Department



Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

¹⁶ For more information on climate related spending in the Revised Estimates see Parliamentary Budget Office, *Climate Related Spending 2023* (2023).



Well-Being Framework

The Department of the Taoiseach presents two metrics under the equality budgeting objectives relating to the “Well-being Framework” with the following high level goal “*The development of a Wellbeing Framework for Ireland is a Programme for Government commitment to measure progress in Ireland beyond economic indicators.*”¹⁷ Ireland’s Well-being Framework is a cross-government initiative to help improve understanding of quality of life and measure progress which aids in better alignment of policy decisions.

The metrics reported by the Department of the Taoiseach also include two metrics which related specifically to a 2021 consultation process. Where possible, metrics should be chosen to allow for the tracking of performance over time and should not relate to once-off or very short-term processes.

¹⁷ For more information on the Well-being Framework see Department of the Taoiseach, *Understanding life in Ireland, A Well-being Framework* (2023).



Case study- Vote 40, Children, Equality, Disability, Integration and Youth

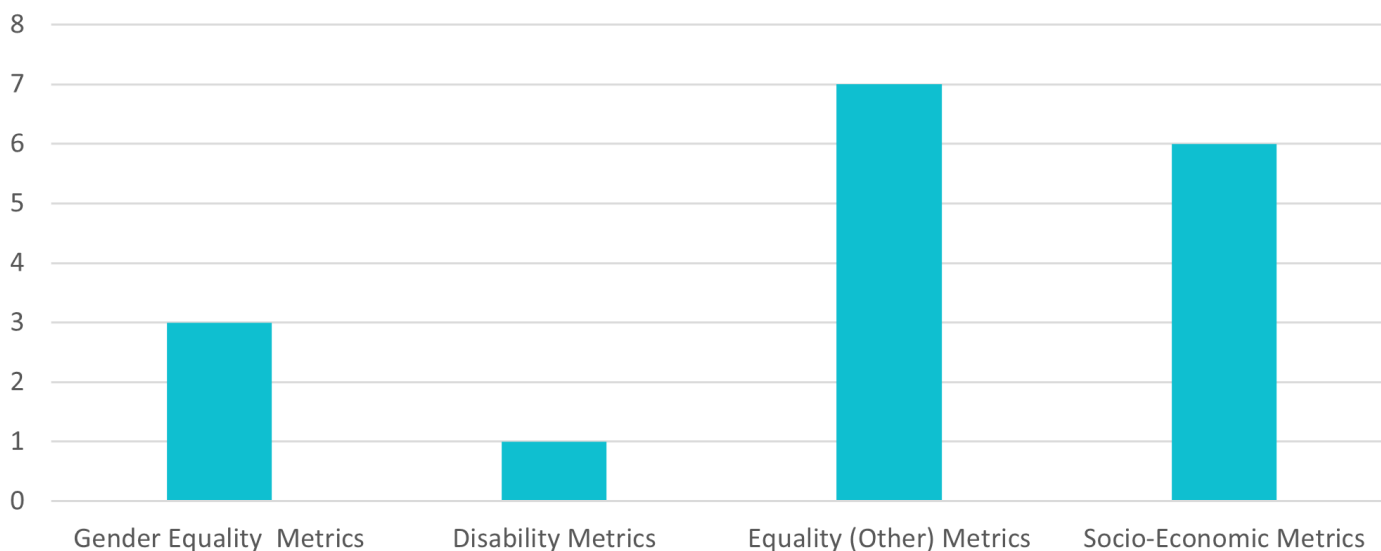
This section will analyse the equality budgeting objectives and indicators for Vote 40- Children, Equality, Disability, Integration and Youth, focussing on the equality budgeting metrics and their link to subheads within the *Revised Estimates for Public Services 2023*. The Department of Children, Equality, Disability, Integration and Youth is associated with a voted spending allocation of €3,244 million.¹⁸ This analysis will examine the equality budgeting objectives and context & impact indicators of the Vote at Programme level.

Key Points

The PBO have chosen to carry out the analysis on this vote as it has the highest number of equality budgeting high-level goals (5) and metrics (17). The breakdown of the equality metrics can be seen in figure 6 below.

- The metrics for the equality budgeting goals are not directly linked to their corresponding subhead(s). Clear linkage of metrics to subheads is essential in assessing the effectiveness of the metrics and measuring the efficiency of expenditure.
- For the purpose of this case study, the PBO note that assumptions were made in terms of attempting to link equality budgeting metrics to subheads (and thus budgetary allocations).
- However, it is possible that a number of the equality budgeting objectives are potentially linked to multiple subheads.

Figure 6: Breakdown of equality budgeting metrics in Vote 40



Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022).

¹⁸ The transfer relating to specialist community-based disability services (SCBDS) transferred from the Department of Health to the Department of Children, Equality, Disability, Integration and Youth results in policy, oversight and funding responsibility for c.€2.6 billion in specialist disability services.



Programme A- Children and Family Support Programme

This programme is associated with a €976.4 million current spending allocation and a €18.8 million capital spending allocation (increase of 5% over 2022). This programme has 1 equality budgeting goal which is “*Support and improve the existing delivery arrangements to protect and support the welfare of children, young people and families.*”

Table 4 provides a breakdown of the Equality Budgeting Objectives & Indicators for programme A, noting that:

- Programme A has 1 high-level metric associated with equality (other) and 1 socio-economic high-level metric.
- There are no context and impact indicators reported for this programme.
- From the analysis, the PBO note that in terms of linking the equality budgeting objectives to specific subheads in the programme, metric 1 could be potentially linked to subhead A.3 Foster Care, with an allocation of €917 million. However, this subhead is not broken down sufficiently to be able to determine the exact allocation to the equality budgeting objective.
- Metric 2 can be potentially associated with subhead A. 4 Youth Justice – Safe and secure detention places associated with an allocation of €28.5 million, similarly to metric 1, it is not clear how much of the total spending allocation is assigned to this metric.

Table 4: Equality Budgeting Objectives& Performance Indicators for Programme A

Key High-Level Metrics	2021 Output Outturn (2021 Output Target)	2022 Output Outturn (2022 Output Target)	2023 Output Target	Subsection of Equality Budgeting	PBO analysis - Associated Subhead	PBO analysis - Subhead Allocation 2023, €000
1. Number of fostering assessments of members of Traveller and Roma communities progressed to fostering committee stage.	0 (1)	1 (1)	1	Equality (other)	A.3 Foster Care	€917,082
2. Number of children who have completed a career guidance module in Oberstown Children Detention Campus.	New Metric	New Metric	100	Socio- Economic	A.4 Youth Justice - Safe and secure detention places	€28,544

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022) p.225.



Programme B- Sectoral Programmes For Children And Young People

This programme is associated with a €1,112 million current spending allocation and a €11.7 million capital spending allocation (increase of 36% over 2022). This programme has 1 equality budgeting goal which is “*To continue to support the provision of both universal and targeted services for the care, development and well-being of children and young people.*”

Table 5 provides a breakdown of the Equality Budgeting Objectives & Performance Indicators for programme B, noting that:

- Programme B has 4 socio-economic high-level metrics.¹⁹
- There are 4 context and impact indicators reported for this programme.
- From the analysis, the PBO were unable to determine the link between the equality budgeting objectives to specific subheads in the programme as the equality budgeting metrics could potentially relate to multiple subheads.

Table 5: Equality Budgeting Objectives& Performance Indicators for Programme B

Key High-Level Metrics	2021 Output Outturn (2021 Output Target)	2022 Output Outturn (2022 Output Target)	2023 Output Target	PBO analysis - Subsection of Equality Budgeting	PBO analysis - Associated Subhead
Number of children receiving financial support under an ELC/SAC support scheme	210,000 (189,300)	not yet available (212,000)	225,000	Socio-Economic	Metric could be potentially linked to multiple subheads.
Percentage of ELC and SAC services in contract for full time services	32% (32%)	not yet available (32%)	32%	Socio-Economic	“
Maximum subsidy as % of average full-time fees	100% (100%)	100% (100%)	100%	Socio-Economic	“
Universal subsidy as % of average full-time fees	12% (12%)	12% (12%)	33%	Socio-Economic	“
Context and Impact indicators	2019	2020	2021		
Employment-rate of women with children	66.4%	62.2%	62.5%		
% of under 3s in formal childcare	40.8%	22.9%	16.6%		
% of 3-5 year olds in formal childcare	90.4%	92.7%	84.0%		
% of 6–14 year olds in childcare services in contract with DCEDIY	5.6%	N/A	3.8%		

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022) p.227.

¹⁹ Early Learning and Care (ELC) and School Age Childcare (SAC).



Programme C- Policy and Legislation Programme

This programme is associated with a €62.6 million current spending allocation (increase of 68% over 2022). This programme has 1 equality budgeting goal which is “*To facilitate the participation of and consultations with children and young people in decision making processes on policy issues which impact their lives.*”

Table 6 provides a breakdown of the Equality Budgeting Objectives & Performance Indicators for programme C, noting that:

- Programme C has 1 equality (other) high-level metric. However, as there are no output targets or outturns provided for years 2021-2022 in the REV, it is difficult to determine the progress of this equality metric.
- There are 2 context and impact indicators reported for this programme, however neither have any reported data to track overall outcomes in this area.
- Similarly to Programme B, the metric could be potentially linked with multiple subheads. As a result, it is not possible to say with certainty which subhead the equality budgeting objective is linked with and how much funding is allocated to the metric.

Table 6: Equality Budgeting Objectives & Performance Indicators for Programme C

Key High-Level Metrics	2021 Output Outturn (2021 Output Target)	2022 Output Outturn (2022 Output Target)	2023 Output Target	PBO analysis - Subsection of Equality Budgeting	PBO analysis - Associated Subhead
The no. of consultation and participative events involving children and young people supported by DCEDIY including those who are seldom heard	Figures Not Available	Figures Not Available	48	Equality (other)	Metric could be potentially linked to multiple subheads.
Context and Impact indicators	2019	2020	2021		
Number of contact preferences registered on the Statutory Contact Preference Register (CPR) maintained by the Adoption Authority of Ireland	N/A	N/A	N/A		
Number of contact preferences registered by birth mothers on CPR	N/A	N/A	N/A		

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022) p.229.



Programme D- An Equal And Inclusive Society

This programme is associated with a €40.7 million current spending allocation (increase of 20% over 2022). This programme has 1 equality budgeting goal which is “*To undertake initiatives to promote equality and inclusion in Irish society.*” Table 7 highlights that the equality budgeting objectives within this programme could potentially be linked with several subheads.

Table 7: Equality Budgeting Objectives for Programme D

Key High-Level Metrics	2021 Output Outturn (2021 Output Target)	2022 Output Outturn (2022 Output Target)	2023 Target	PBO analysis - Subsection of Equality Budgeting	PBO analysis - Associated Subhead(s)	PBO analysis - Subhead Allocation 2023, €000
1. No. of women detached from labour market who participate in a Women Returning to the Workforce training course	522 (900)	Not Available Yet (1,000)	550	Gender Budgeting	D.5 Grants To National Women's Organisations D.7 Positive Actions For Gender Equality	€642 €5,865
2. No. of women progressing into employment 6 months after completing a Women Returning to the Workforce training course	49 (200)	Not Available Yet (100)	50	Gender Budgeting	D.5 Grants To National Women's Organisations D.7 Positive Actions For Gender Equality	€642 €5,865
3. No. of women who participate in a training course on entrepreneurship	149 (200)	Not Available Yet (200)	200	Gender Budgeting	D.5 Grants To National Women's Organisations D.7 Positive Actions For Gender Equality	€642 €5,865
4. No. of initiatives funded to support the Traveller community	(N/A)	Not Yet Available (50)	50	Equality (other)	D.6 Traveller And Roma Initiatives	€5,942
5. No. of initiatives funded to support the integration of LGBTI+ people	42 (N/A)	20 TBC (30)	20 TBC	Equality (other)	D.8 Equality And LGBTI+ Initiatives	€1,055
6. Percentage of Public Sector employees with a disability	3.1% (3.0%)	Not Yet Available (3.0%)	3.0%	Disability (other)	D.10 Disability Equality D.3 National Disability Authority	€1,650 €5,788

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022) pp.331-2.



Table 8: Context and Impact Indicators for Programme D

Context and Impact indicators	2019	2020	2021
Gender gap in ILO labour market participation rate (15 and over)	12.4 pps	13.3 pps	11.8 pps
Female ILO labour market participation rate (20-24 years)	71.4 %	58.7%	69.8%
Female ILO labour market participation rate (55-59 years)	62.3%	59.6%	67.7%
Female employment rate (20-64 years)	69.1%	67.4%	70.0%
Female early stage entrepreneurship rate	9.0%	Not Available	11.3%
Gender gap in early stage entrepreneurship rates	6.9 pps	Not Available	2.4 pps
Gender gap in at-risk-of-poverty rates	-0.3 pps	-0.3 pps	-0.7 pps
Gender pay gap (unadjusted)	Not Available	Not Available	Not yet available
Percentage of State Boards meeting 40% gender balance target in respect of their membership	50.2%	49.3%	56.6%

Source: PBO based on *Revised Estimates for Public Services 2023* (December 2022) pp.331-2.

Tables 7-8 provide a breakdown of the Equality Budgeting Objectives & Performance Indicators for programme D, noting that:

- Programme D has 3 gender equality metrics, 2 equality (other) metrics and 1 disability metric.²⁰
- There are 9 context and impact indicators reported for this programme.
- Insofar as being able to link the Equality Budgeting Objectives to specific subheads, and thus, budgetary spending allocations, 4 of the 6 metrics could be potentially linked with multiple subheads. As a result, it is not possible to effectively analyse the performance of these equality budgeting objectives as the level of resourcing to achieve these targets is unclear.

²⁰ Within the table, pps refers to percentage points, i.e., the difference between two percentages.



Programme E- A Fair And Efficient Support System For International Protection Seekers

This programme is associated with a €981.2 million current spending allocation and a €72.5 million capital spending allocation (increase of 9% over 2022). This programme has 1 equality budgeting goal which is “To provide accommodation and related services to persons in the international protection process.”

Table 9: Equality Budgeting Objectives & Performance Indicators for Programme E

High Level Metrics	2021 Output Target	2022 Output Target	2023 Output Target	PBO analysis - Subsection of Equality Budgeting	PBO analysis - Associated Subhead(s)	PBO analysis - Subhead Allocation, €000
1.No of initiatives funded to support the Integration of International Protection applicant	New Metric	New Metric	30	Equality (other)	E.3 Asylum Migration And Integration Fund	€2,786
2.No of supported accommodation places created	New Metric	New Metric	50	Equality (other)	E.4 International Protection Seekers Accommodation	€394,936
3. No of Local Authorities funded to recruit Integration Support Workers	New Metric	New Metric	31	Equality (other)	E.3 Asylum Migration And Integration Fund	€2,786
4. Percentage of International Protection applicants invited to participate in a vulnerability assessment by IPAS	New Metric	New Metric	100%	Equality (other)	E.3 Asylum Migration And Integration Fund	€2,786
Context and Impact indicators	2019	2020	2021			
Percentage of international protection arrivals who have completed a vulnerability assessment.	N/A	N/A	25%			
Percentage of people who have completed their vulnerability assessments who have been referred to a social worker	N/A	N/A	48%			
Percentage of people who have completed their vulnerability assessments who were deemed vulnerable by IPAS	N/A	N/A	64%			

Source: PBO based on Revised Estimates for Public Services 2023 (December 2022) p.234.



Table 9 provides a breakdown of the Equality Budgeting Objectives & Performance Indicators for programme E, noting that:

- Programme E has 4 equality (other) metrics. These new metrics have no output targets for 2021 and 2022 as well as no context and impact indicators for 2019 and 2020. It is important to track context and impact indicators over time to see if the activities of a Department (or Departments) have an impact over time, in particular after new schemes are introduced.
- There are 3 context and impact indicators reported for this programme. The context indicators provide a clear link to Equality Budgeting Objective no.4 “*Percentage of International Protection applicants invited to participate in a vulnerability assessment by IPAS*” by providing the context to the number of individuals who:
 - Complete the vulnerability assessment,
 - From the assessment were deemed vulnerable by IPAS, and
 - Have been referred to a social worker.
- Additional context and impact indicators relating to equality budgeting objectives 1-3 could be incorporated to provide a broader scope for analysis.

Conclusion

The Department of Children, Equality, Disability, Integration and Youth has the highest number of metrics under equality budgeting objectives in the *Revised Estimates for Public Services 2023* with 5 high level goals, 17 metrics and 18 context & impact indicators. This represents a significant increase from 2 high level goals, 10 metrics and 15 context & impact indicators in the *Revised Estimates for Public Services 2022*.

While the increase in number of equality budgeting objectives presented in the Revised Estimates is a welcomed development, the PBO note a number of areas which could benefit from additional clarity:

- Establishing clear links between equality budgeting objectives and subheads to effectively measure expenditure efficiency,
- Outline the dimension of equality to which each metric relates to in order to accurately represent the breakdown of equality budgeting objectives, and
- Ensure that all programmes within the Vote include context and impact indicators, specifically Programme A- Children and Family Support Programme, which currently has no context and impact indicators as well as Programme C- Policy and Legislation Programme, which despite having two context and impact indicators provides null figures for both.

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