



Rialtas na hÉireann
Government of Ireland

Social Impact Assessment Series

Equality Budgeting – Relevant Findings from *Ex Post* Evaluation

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Irish Government Economic and Evaluation Service

Executive Summary

- This paper reviews a selection of Spending Review and Social Impact Assessment papers from an equality perspective, and gives an overview of findings which may be relevant for further analysis and follow-up in the context of Equality Budgeting.
- Examining a total of 58 papers, 27 were found to have findings directly relevant to at least one dimension of equality.
- There were multiple and significant findings for all of these dimensions: gender, disability, age, socio-economic status, marital status and family status.
- While there may be multiple factors underlying these *prima facie* findings in relation to equality, increased awareness of outcomes across all dimensions can serve to strengthen Government's ability to identify and explore further those inequalities that call for a policy response.
- The low availability of data that is disaggregated by equality dimension is often a challenge for researchers and policy makers.
- There does not appear to be a systematic approach across all papers, as of yet, for incorporating equality perspectives, even in some cases where the addition of such a perspective would not have involved a material extra analytical burden.
- There is a clear requirement for equality-proofing in the *ex ante* phase of policy making; as the Equality Budgeting initiative is progressed, there is also a strong case to be made for the routine and formal inclusion of equality perspectives in *ex post* evaluation.
 - Not all Spending Review papers can be expected to report equality-relevant findings, due to the nature of some topics under consideration and the specific focus of analysis in each case.
 - However, policy and expenditure can impact equality in ways that are not obvious. The inclusion of an equality impact checklist in the scoping stage of any *ex post* analysis would be one way of facilitating the capture of hidden inequalities during the substantive analysis.

Key Findings

Gender

- Females have lower rates of both Labour Force Participation (LFP) and Employment. The female Employment rate was rising from 2011-2018 while the female LFP rate remained stable.
- While a majority of civil servants are female, the majority at senior grades are male. However, the proportion of females at senior grades has been increasing.
- The majority of lone parents are female; lone parents are shown to have much higher replacement rates.

- The number of females registered for apprenticeships has remained low over the last 20-year period.

Disability

- The number of recipients of Disability Allowance is growing rapidly.
- The number of children availing of special education has increased over recent years. This has in part been driven by an increase in children presenting with an autism diagnosis. Further work is required in linking resources with improved outcomes.

Socio-economic status

- Average income has been growing and income inequality (as measured by both the Gini coefficient and the quintile share ratio) has been falling. Social transfers are a key reason for this.
- There is no common definition of low income across targeted schemes and supports. This is true both across and within departments.
- In-Work income supports for families are effective at lowering replacement rates.

Age

- There has been a significant increase in the number of children in Ireland over the period 2002 - 2016. This has led to expenditure pressures across a range of services.
- Children are more at risk of poverty than the population as a whole.
- The demand for Home Care Packages for older people has been increasing at a faster rate than the demographic trend.

Family & Marital Status

- Families with children have high replacement rates, particularly where there is only one earner.
- The Working Family Payment is effective as a sustained work incentive.
- Social Housing services are more likely to be used by single people.
- Single people are more likely to be admitted to acute mental health services.

Other Dimensions

While there were some findings are presented relating to race, racial group and ethnicity, this dimension was not explored in depth in any of the reviewed literature. There have been no relevant findings to date for any of the following dimensions of equality: sexual orientation, religion, membership of the Traveller community.

1. Introduction

1.1 Equality Budgeting

Equality budgeting is a way of approaching and understanding the budget as a process that embodies long-standing societal choices about how resources are used, rather than simply a neutral process of resource allocation. In practice, this means that equality budgeting attempts to provide greater information on how proposed or ongoing budgetary decisions impact on particular groups in society, thereby integrating equality concerns into the budgetary process. Ireland's Equality Budgeting pilot was initiated in 2017, with dedicated equality indicators included in the REV; the 2017 and 2018 Public Service Performance Reports included an Equality Budgeting Update. While the initial focus of equality budgeting has been on gender, the initiative is being incrementally extended to other equality dimensions. This process has been guided by the Equality Budgeting Expert Advisory Group, which first met in September 2018. Moreover, the OECD has recently conducted a Policy Scan of Ireland's approach to Equality Budgeting and Mainstreaming; the report resulting from this scan will inform the next steps. Nine equality themes have been identified for the initiative; these are outlined in Figure 1. While several OECD governments have established gender budgeting in recent years, equality budgeting is much less widespread. For this reason, when looking for examples of international best practice, learnings must be drawn from analysis of gender budgeting.

1.2 Ex Post Analysis & Equality

A review of gender budgeting in OECD countries¹ outlines a typology of the points across the budgetary cycle at which the gender perspective can be brought to bear. During the *ex post phase*, recommended gender budgeting approaches include gender impact assessments (assessing individual budget measures) and routinely including gender as a distinct dimension of analysis in the spending review. The distributional analysis carried out by The Department of Finance using the SWITCH model has recently begun to incorporate gender in assessing the impact of tax and welfare changes – this can be described as gender impact assessment. However, the challenge of equality budgeting is to extend this type of assessment to all dimensions of equality. The Department of Public Expenditure and Reform (DPER), along with the wider IGEES network, has published a wide range of *ex post* policy and expenditure analysis in recent years; many of these papers have included equality considerations. The Social Impact Assessment (SIA) series aims to provide an evidence based methodology examining the impact of public expenditure on household outcomes. While each SIA paper has considered multiple dimensions of equality, there is a lack of consistency across papers in terms of the equality

¹ [Gender budgeting in OECD countries, \(OECD, 2017\)](#)

dimensions included for analysis. As this research is often data-led, it is possible that the exclusion of any dimension from analysis is due to the unavailability of disaggregated data.

Figure 1: Equality Budgeting Themes



Source: [Public Service Performance Report 2018 \(DPER, May 2019\)](#)

The other type of *ex-post* analysis conducted by DPER is the Spending Review (SR); the purpose of these papers is to examine the efficiency and effectiveness of expenditure in specific areas. OECD Best

Practice on Gender Budgeting² recommends routinely including the gender perspective in the Spending Review process; in Ireland's case this would involve the routine inclusion of all equality perspectives. While many areas of expenditure may not, at first glance, seem relevant to equality budgeting, impacts and inequalities for certain groups can often emerge once these dimensions are routinely included in analysis. It is important to note that the inclusion of gender perspectives in the spending review process is only practiced in two OECD countries: Sweden and Korea. It will undoubtedly be challenging to consider *all* equality dimensions, and not just gender, in the Government's SR process.

1.3 Methodology

The purpose of this paper is to review a selection of existing analysis from an equality perspective, and give an overview of relevant findings. The papers under consideration are those published by DPER between 2017 and August 2019, as part of both the SR and SIA series. The papers were reviewed for any findings relevant to one of the following equality dimensions: gender, marital status, family status, age, disability, sexual orientation, race, religion, membership of the Traveller community, and socio-economic status. The first nine reflect the grounds of discrimination outlined in The Equal Status Acts 2000-2015. Socio-economic status was included as it is widely accepted as a key dimension of equality. A decision was made to group family status and marital status under one heading as this allowed the findings to be presented in a more coherent way. A simple dataset was created to track findings directly relevant to one or more of these ten equality dimensions, across the full set of reviewed papers.

The findings outlined in this paper are drawn from a review of 51 Spending Review and 7 Social Impact Assessment papers published by the Department of Public Expenditure and Reform between June 2017 and August 2019. Examining a total of 58 papers, 27 were found to have findings directly relevant to at least one dimension of equality (see Appendix 1 for a list of these 27 papers). The findings are presented by equality dimension and findings from several papers are routinely combined, where it makes sense to do so from a narrative perspective. There were multiple and significant findings for all of these dimensions: gender, disability, age, socio-economic status, and marital and family status. While there were some findings relating to race, racial group and ethnicity, this dimension was not explored in depth in any of the reviewed literature. There were no findings for any of the following dimensions of equality: sexual orientation, religion, membership of the Traveller community.

² [Gender budgeting in OECD countries, \(OECD, 2017\)](#)

This paper is set out in sections as follows:

- Section 2 presents findings relevant to gender;
- Section 3 presents findings relevant to disability;
- Section 4 presents findings relevant to socio-economic status;
- Section 5 presents findings relevant to age;
- Section 6 presents findings relevant to family and marital status;
- Section 7 presents findings relevant to other equality dimensions;
- Section 8 concludes.

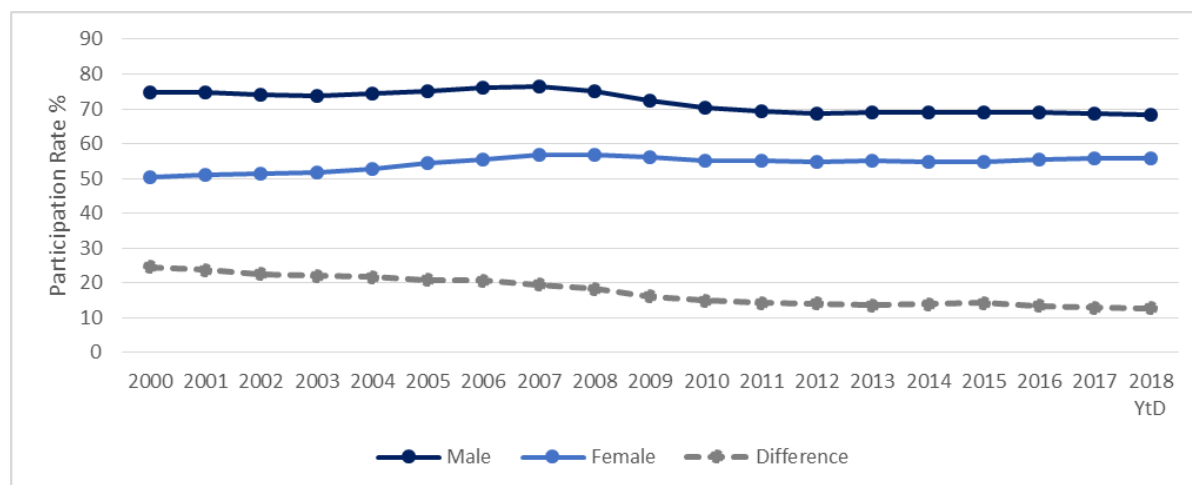
2. Gender

2.1 Labour Market & Employment Supports

Females have lower rates of both Labour Force Participation (LFP) and Employment. The female Employment rate was rising from 2011-2018 while the female LFP rate remained stable.

Labour force participation (LFP) measures the extent to which an economy's working-age population is economically active. Female LFP has remained significantly lower than that of males, although this gap been smaller in recent years for two reasons: firstly, male unemployment increased dramatically due to the collapse of the construction sector after 2008; secondly, as the labour market improved, the gap did not widen significantly. The female LFP rate stood at 55.7% by Q2 2018 compared to 68.4% for men (see Figure 2).

Figure 2: Irish Labour Force Participation Rates by Sex (2000-2018Q2) (aged 15 years and over)



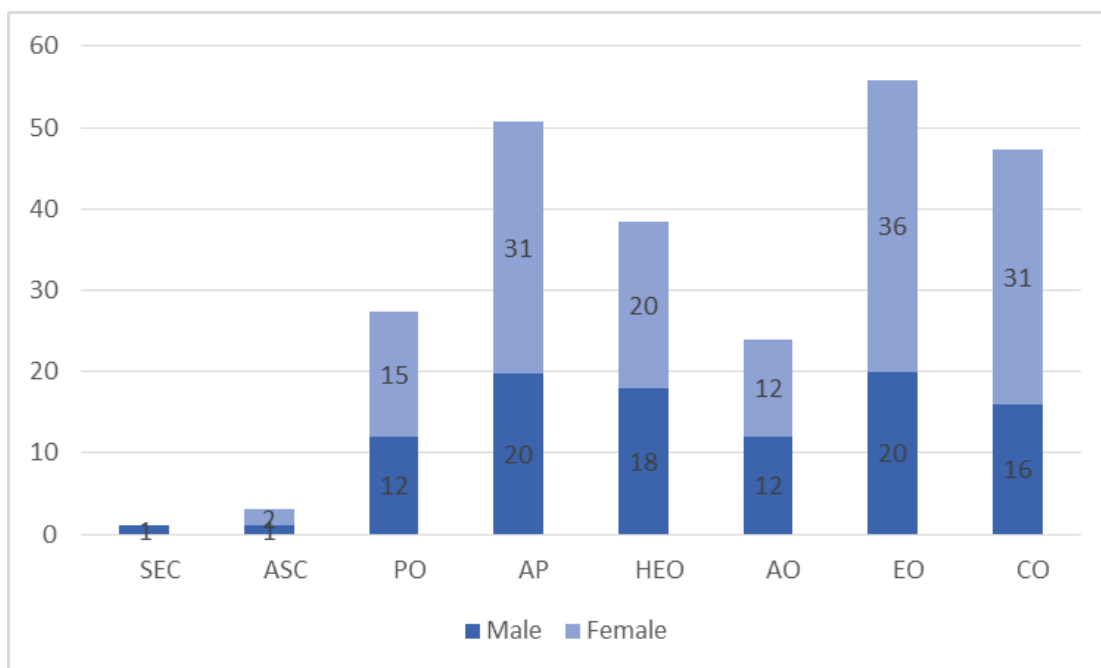
Source: [Female Labour Force Participation \(DEASP Vote, October 2018\)](#)

Female employment rates have been rising since 2011 but remain below those of males in all age categories, and peak between the ages of 25 and 34. By contrast, male employment rates peak between the ages of 35 and 44. The employment rates of females with children have been increasing in recent years, however they are significantly lower for females with 3 children or more. Females with a higher educational attainment have higher rates of both LFP and of employment. Irish female LFP rates are lower than the EU average; the exception is females aged 25-29 who have an LFP rate and an employment rate that are both higher than the EU average. The gap between male and female LFP rates in Ireland is greater than the EU average.

While a majority of civil servants are female, the majority at senior grades are male. However, the proportion of females at senior grades has been increasing.

In terms of Civil Service employment, it is notable that while women make up the majority of those employed in the Civil Service, at most senior grades (Assistant Principal and above) there is a significant underrepresentation of females. As shown in Figure 3, one exception to this is the Department of Children and Youth Affairs (DCYA) where there were more female officers at every grade up to and including Assistant Secretary (apart from Administrative Officer (AO), with equal numbers of male and female). Across the Civil Service, the proportion of females at senior grades has been increasing. Other notable findings regarding gender in the Public Sector show that Permanent Defence Forces personnel are 93.5% male (2018) and that female HSE employees make up 77% of that organisation’s workforce (2017).

Figure 3: DCYA – Gender breakdown by grade



Source: [Trends in Public Expenditure \(DPER, July 2018\)](#)

The majority of lone parents are female; lone parents have much higher replacement rates.

The term *replacement rate* describes the amount of in-work income that is replaced by the social welfare system when an individual becomes unemployed. Replacement rates are shown to be much higher for single parents than any other cohort. This acts as a strong disincentive for lone parents to take up employment. This has particular significance from a gender perspective due to the fact that lone parents are more likely to be female: 99% of recipients of the One Parent Family Payment (OFP) are women. This has the effect of reducing overall female LFP rates, and leads to long term reliance on lone parent supports provided by the Department of Employment Affairs and Social Protection (DEASP). When eligibility for lone parent supports finishes, many lone parents become unemployed and are staying on the live register for long durations. Table 1 shows that more than half of lone parents who exited OFP to the Live Register in 2014 were still on the Live Register four years later. This is not helped by the fact that females are more likely to be in part-time employment and more likely to earn the National Minimum Wage, lowering the likely financial reward of taking up employment. Overall, it is clear that significant barriers to employment persist for lone parents.

Table 1: OFP exits to the Live Register, 2014 – 2018

OFP Closures	Exits to LR	Still on LR after One year	Still on LR in 2018
	No. of exits	%	%
2014	4,188	87%	51%
2015	4,518	82%	57%
2016	2,162	78%	63%
2017	1,924	89%	89%
2018	1,731	-	NA
Average	2,905	84%	

Source: [Lone Parents and In-Work Supports for Families with Children \(DEASP Vote, August 2019\)](#)

Females also make up the majority of recipients of In-Work family supports, namely the Working Family Payment and Back to Work Family Dividend. Recent changes to income thresholds and earnings disregards do not seem to have resulted in lone parents taking up employment and moving to In-Work family supports. There is some evidence that these measures were effective in getting lone parents into employment until mid-2018 but that the effect of financial incentives has since begun to diminish.

2.2 Health

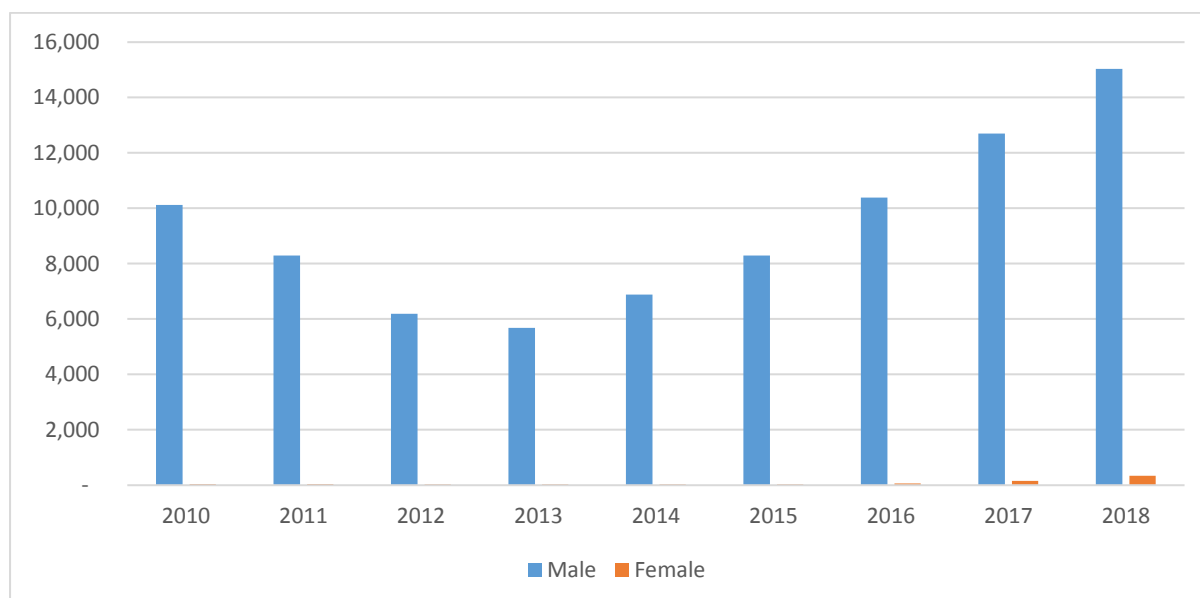
Admissions to Acute Mental Health facilities have been fairly gender-balanced in recent years. In 2016, 58% of recipients of Disability Allowance were male, while 42% were female. In 2015, the majority (65%) of Illness Benefit recipients were female. In terms of those availing of the Nursing Home Support Scheme (NHSS), the majority are female. This can be explained by the fact that females are likely to spend longer durations on this scheme, due to males in Ireland having a lower life expectancy.

2.3 Education & Training

The number of females registered for apprenticeships has remained low over the last 20-year period.

There were only 341 female apprentices out of a total of 15,373 in 2018 – a very low 2.2%. Financial services apprenticeships received the highest proportion of female registrations, with 176 out of 392 (45%). There has been little in the way of an increase in female participation in craft apprenticeships over recent years (see Figure 4). Greater gender balance has been achieved in other countries: England had more females than males registered for apprenticeships in 2018 (54%); Northern Ireland and Australia both had 34% female apprenticeship registrations in 2018.

Figure 4: Apprentices in Ireland 2010 - 2018: Gender Breakdown



Source: [Review of Participation and Costs of Apprenticeships \(DES Vote, July 2019\)](#)

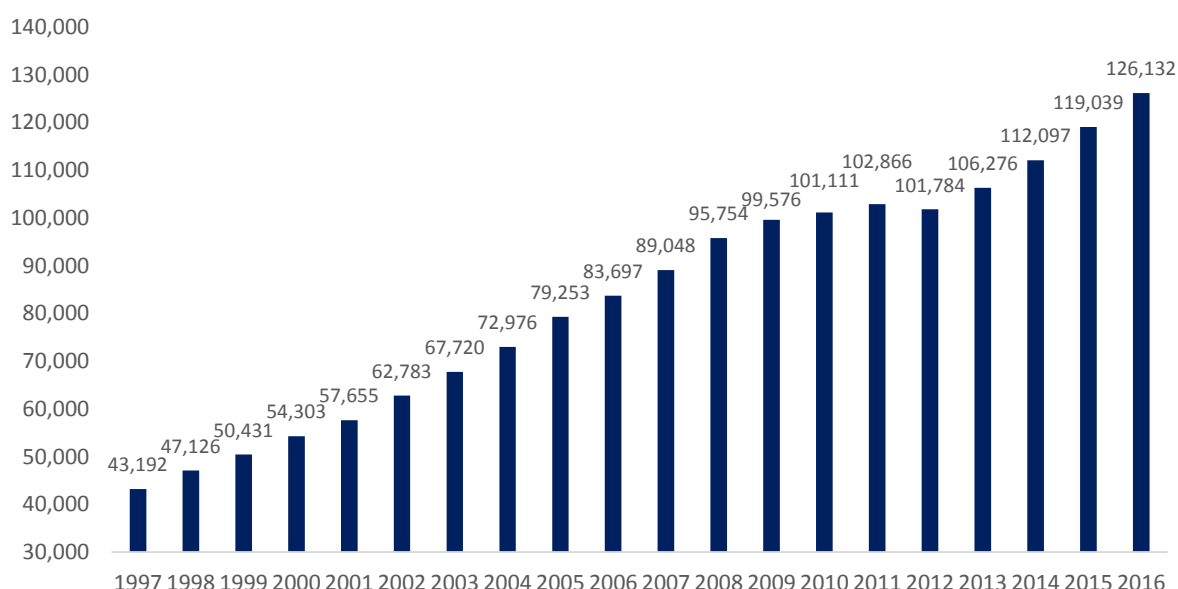
3. Disability

3.1 Trends

According to Census 2016, 13.5% of population identify as having some disability, a total of 643,000 people. This figure shows an increase of 48,000 people from Census 2011. Disability rates have been increasing for all age cohorts of 35 and under, and decreasing for all older age groups. The number of people accessing related DEASP supports increased by 14.5% from 2012 to 2016, and now stands at 308,119. The number of people with a disability accessing HSE residential and day services declined slightly over that period.

3.2 DEASP Supports

Figure 5: Number of recipients of Disability Allowance, 1997 to 2016



Source: [Disability Allowance Expenditure Drivers \(DEASP Vote, October 2017\)](#)

The number of recipients of Disability Allowance is growing rapidly.

Moving on to relevant DEASP supports, there was a significant increase in the overall numbers in receipt of Disability Allowance (DA) over the period 2012-2016 (see Figure 5). 55% of recipients had a duration of more than 5 years on the scheme, with 36% of recipients having duration of between 1 and 5 years. This latter cohort also had the largest increase in numbers over the period, accounting for 45,000 recipients or 36% of the total in 2016. Proportionally, the largest increase during the period came from the *less than 1 year* cohort, growing by 251%. The number of DA recipients reporting unemployed as their previous status increased from 13,722 in 2012 to 17,463 in 2016. It should be noted that this increase of 27.3% occurred during a time when the Live Register was declining (2012-2016).

One finding to emerge from a paper reviewing carer's supports³ was that there appears to be a positive relationship between the number of Carer's Allowance (CA) recipients and the disability prevalence in a given county. Other factors that are likely to influence the number of CA recipients are the number of older people and the level of health service provision in that county. In terms of employment activation, DEASP supported 5,000 people with a disability back to work in 2016 – this had an annual cost of €30m. Average payment rates across all Illness, Disability, and Carer's schemes increased by more than inflation (CPI) between 2006 and 2016.

3.3 Special Education

Table 2: Summary table of special education expenditure changes between 2011 and 2017

Expenditure provision	2011	2017	Increase € (%)
	€m	€m	
Special education total	1,219	1,684	465 (38%)
Special Education Teachers	694	1,022	328 (47%)
SNAs	350	464	114 (33%)
School Transport	60	85	25 (41%)
Further education (Specialist Training Provider etc.)	56	50	-6 (-12%)
National Educational Psychological Services	17.8	18.4	0.62 (3.5%)
National Council of Special Education	8.2	8.8	0.65(8%)
Student Support - Third level Disabilities Fund	7.7	8	0.30 (4%)
Capitation (Enhanced element only)	6.4	7.6	1.2 (19%)
Miscellaneous Grants (Exams, ICDU, Equipment,	18.4	19.9	1.5 (8%)
Gross Current Education Expenditure (including NTF)	8,606	8,893	287 (3%)
Gross Voted Government Current Expenditure	51,800	53,500	1,700 (3%)

Source: [Special Educational Needs provision \(DES Vote, June 2017\)](#)

³ [Review of Carer's Supports \(DEASP Vote, August 2019\)](#)

The number of children availing of special education has increased over recent years. This has in part been driven by an increase in children presenting with an autism diagnosis.

Several papers have addressed the area of special education, expenditure on which has increased over the period 2011 to 2017 both in nominal terms and as a percentage of total Government expenditure (see Table 2). The number of pupils accessing resource teaching hours increased from 3.7% (32,000 pupils) of the school population to 5.2% (47,000 pupils), and the number of pupils accessing SNA supports increased from 2.7% (24,000 pupils) of the school population to 3.6% (32,500 pupils). Special class student numbers have increased by 125% from 2011 to 2017. Only 28% of these students spend the equivalent of one day per week in mainstream classes. This suggests that the majority of these students are not fully integrated within these mainstream classes.

Between 2011 and 2017, there has been a 42% increase in expenditure for children with special needs (this includes school transport). One of the drivers of increased spending on special education has been the higher number of children presenting with an autism diagnosis. Between 2011 and 2016, there was an increase of 83% in the number of children with an Autism Spectrum Disorder (ASD) diagnosis.

4. Socio-economic status & poverty

4.1 Income

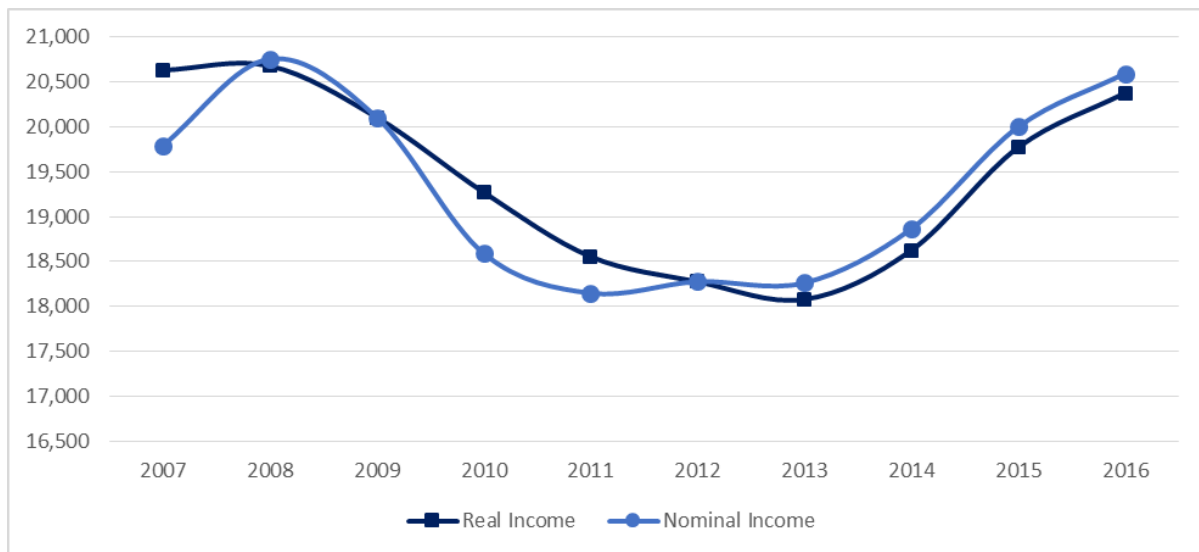
Average income has been growing and income inequality has been falling. Social transfers are a key reason for this.

A significant proportion of Ireland's households lie within lower income bands. Approximately 40% of the household population have a gross household income of less than €35,000 per year. An analysis of the CSO Survey on Income and Living Conditions (SILC)⁴ shows that income levels have been rising in recent years, with median household income growing by 13% between 2012 and 2016 (See Figure 6). Median and mean *disposable* income have also grown significantly during this period, by 15% and 9.8% respectively. Income growth has been proportionally larger for lower income deciles. Labour market improvements over the period are reflected in the fact that the most significant contributor to weekly income growth has been direct income.

⁴ [Assessment of Living Standards during Recovery Period - SILC Overview \(DEASP Vote & DPER IGEES Unit, October 2018\)](#)

Reductions in both the Gini coefficient and the quintile share ratio (the ratio of the income of the highest quintile to that of the lowest quintile) show that income inequality fell over the five year period. Ireland’s system of transfers has a significant effect, reducing income inequality to a greater extent than all other OECD countries. Households at the lower end of the income distribution are more reliant on transfers as a source of income. For the bottom 30% of the income distribution, social transfers make up more than half of the income of these households.

Figure 6: Changes in real and nominal median equivalised income.



Source: [Assessment of Living Standards during Recovery Period - SILC Overview \(DEASP Vote & DPER IGEES Unit, October 2018\)](#)

There is no common definition of low income across targeted schemes and supports. This is true both across and within departments.

A range of schemes and supports are targeted based on income, however, there is significant variation in determining eligibility based on income levels, disregards, family size, etc. In a paper analysing low income supports⁵, it was found that there is no one clear definition of what is considered to be low income. The analysis showed that schemes are targeted at significantly different levels of income and these differences are observed both within and across Departments.

Overall, the *At Risk of Poverty* (AROP) rate stood at 16.5% in 2016 (including all social transfers). Without transfers, this rate would be 44.9%. This shows the substantial effect that social transfers have on poverty in Ireland, reducing the AROP rate by 28.4 percentage points. An assessment of living

⁵ [Analysis of Low Income Supports \(DPER IGEES Unit, July 2018\)](#)

standards during the recovery period⁶ found that unemployed individuals and those not at work due to illness and disability are more likely to report higher levels of consistent poverty.

4.2 Health

Admissions to acute mental health services are more likely for the occupational categories *unskilled, non-manual, and lower-professional*. The *unskilled* category is proportionally the most represented (see Figure 7). The rate of admission in the homeless population is four times higher than that in the general population. Looking at care for older people, it was found that the average value of assets of those applying for the Nursing Home Support Scheme (NHSS) rose by 12% from 2014-2018. This may be attributable to a significant growth in property values over the same period.

Figure 7: Acute mental health admissions by socio-economic group per 100,000 relative to pop. (2017)



Source: [Acute Mental Health Services \(Health Vote, August 2019\)](#)

4.3 Labour Market

In-Work income supports for families are effective at lowering replacement rates.

In an examination of DEASP Employment Supports⁷, it was found that 74% of participants had a previous Live Register duration of more than one year. This is not surprising as many of these supports are targeted at the long-term unemployed. In terms of working families, it is clear that the Back to Work Family Dividend, and particularly the Working Family Payment, are effective at lowering replacement rates.

⁶ [Assessment of Living Standards during Recovery Period - SILC Overview \(DEASP Vote & DPER IGES Unit, October 2018\)](#)

⁷ [Review of Social Protection Employment Supports Expenditure \(DEASP Vote, July 2017\)](#)

Compared to the total employee cohort, employees earning the National Minimum Wage are more likely to:

- Be Female;
- Be aged less than 25, particularly aged between 15 and 19;
- Be from the Border region;
- Be a non-national, particularly from non EU-15 countries;
- Work in the wholesale, retail, accommodation and food services sectors;
- Work part-time;
- Work a lower or variable number of hours; and
- Be employed on a temporary basis.

4.4 Housing

Renters of Local Authority Social Housing are more likely to be from lower income deciles than Owner-Occupiers or those renting from the private market. Most social housing applicants are unemployed and the majority have Social Welfare as their only source of income.

5. Age

5.1 Children

There has been a significant increase in the number of children in Ireland over the period 2002 - 2016. This has led to expenditure pressures across a range of services.

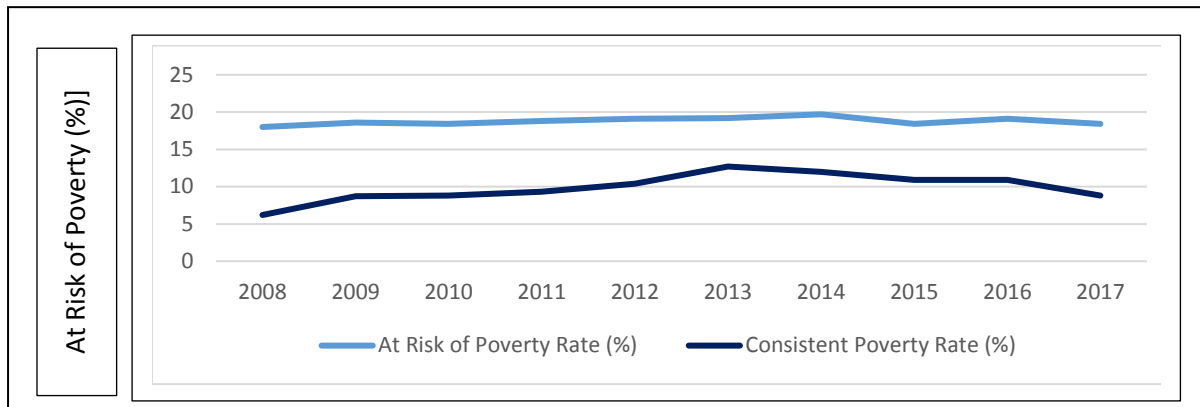
The cohort of children aged 0-14 stood at just under 1.01 million in 2016, having grown by 22% from the 2002 level. This large increase has led to expenditure pressures in education, childcare and a number of other services, as well as an increase in child related payments such as Child Benefit. There has also been an increase in referrals to Tusla's Child Protection and Welfare Social Work Services: this figure increased by 30% from 2014 to the 2018 total of 56,830, with the rate of referrals also increasing (as a proportion of the population aged 0-17). However, the number of children in care has been decreasing every year from a high of 6,469 in 2013 to a figure of 6,029 in 2018.

Children are more at risk of poverty than the population as a whole.

The reported *At Risk Of Poverty* (AROP) rate for children was 18.4% in 2017, 4.5 percentage points lower than the 2006 figure of 22.9% (See Figure 8). Nonetheless, the present AROP rate means that children are more at risk of poverty than the population at large (16.5%). The percentage of children in consistent poverty stood at 8.8% in 2017, rising by 2.6 percentage points from the 2008 level. In terms of educational outcomes for children from disadvantaged areas, there has been an increase in

the number of pupils from DEIS (Delivering Equality of Opportunity in Schools) schools completing their post-primary education, with rates rising from 73.2% in 2010 to 85% in 2018.

Figure 8: At Risk of and Consistent Poverty Rate, Age 0-17, 2004-2017



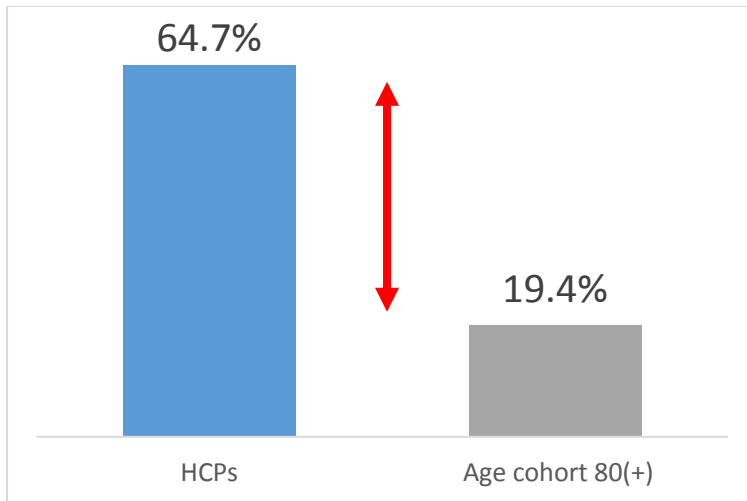
Source: [Trends in Public Expenditure \(DPER, 2019\)](#)

5.2 Older People

The demand for Home Care Packages for older people has been increasing at a faster rate than the demographic trend.

Individuals on the Nursing Home Support Scheme (NHSS) are most likely to be 80 years or more; less than 10% are under 70 years of age. Of those in receipt of Carer's Allowance, 20% are pensioners. As the population continues to age, increased expenditure on Services for Older People has been in line with this demographic shift. However, in terms of Social Care Service Provision two notable trends have emerged. The first is that home care service provision has been increasing at a rate beyond what demographic trends would suggest, particularly in the number of Home Care Packages. In contrast to this, demand growth for the NHSS has been much slower (see Figure 9). The state is a sole payer for publicly provided home care whereas there are substantial cost sharing arrangements for residential care. This raises a question as to whether the current rapid growth in Home Care Packages is sustainable from an expenditure perspective.

Figure 9: Increase in HCPs and growth in 80+ cohort, 2012 – 2017



Source: [Trends in public Social Care Service Provision and Expenditure for Older Persons \(Health Vote, July 2018\)](#)

6. Family & marital status

6.1 Employment and Income supports for families

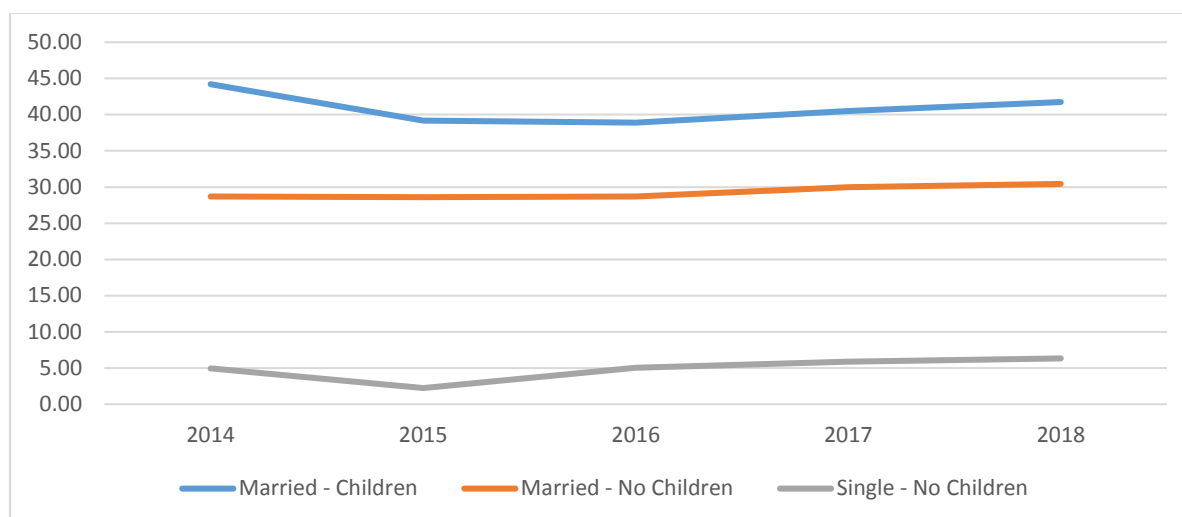
Families with children have high replacement rates, particularly where there is only one earner.

The term *replacement rate* describes the amount of in-work income that is replaced by the social welfare system when an individual becomes unemployed. Families with children have high replacement rates due to their increased eligibility for additional allowances and benefits when compared to those without children (See Figure 10). This is especially true for one-earner households due to subsidised medical and housing expenses. 41% of unemployed families with children have a replacement rate higher than 70%; this is considered enough to produce disincentives.

The Working Family Payment is effective as a sustained work incentive.

In 2018, 47% of total *One Parent Family Payment (OFP)* recipients were lone parents with one child. While this is still the largest share, it has reduced by 10 percentage points since 2008. The share of OFP recipients with two children grew by 4 percentage points in that same period, to 32%. The *Working Family Payment (WFP)* is an In-Work Support. The majority of WFP recipients have one or two children, consistent with Ireland's profile of family size. Data shows that a large majority of those transitioning from the Live Register to the WFP continue to remain in employment and receive the payment for long durations. This demonstrates the WFP's effectiveness as a sustained work incentive.

Figure 10: Percentage of cohort with a replacement rate greater than 70%



Source: [Analysis of Replacement Rates \(DEASP Vote, July 2018\)](#)

6.2 Housing

Social Housing services are more likely to be used by single people.

In 2018, 30% of households renting from a Local Authority or voluntary body were single person; another 30% were single parents with children. Owner occupiers and those renting from a private landlord have significantly lower proportions of single people (both with and without children). Almost half of those on the social housing waiting list were single person households, with another 31% accounted for by single persons with a child or children. 41% of active tenancies supported by HAP in June 2018 were accounted for by single persons with a child or children.

6.3 Mental Health

Single people are more likely to be admitted to acute mental health services.

A Social Impact Assessment of admissions to acute mental health services⁸ delivered the following findings with regard to civil/marital status:

- Most of those admitted were *single*, followed by *married*, *widowed* and *divorced*.
- Proportionally, the most represented category was *divorced*, followed by *single*, *widowed* and *married*.
- Males were more represented in the *single* category.
- Females were more represented in each of the other three categories, namely, *divorced*, *widowed* and *married*.

⁸ [Acute Mental Health Services \(Health Vote, August 2019\)](#)

7. Other Dimensions: Race, Racial Group & Ethnicity

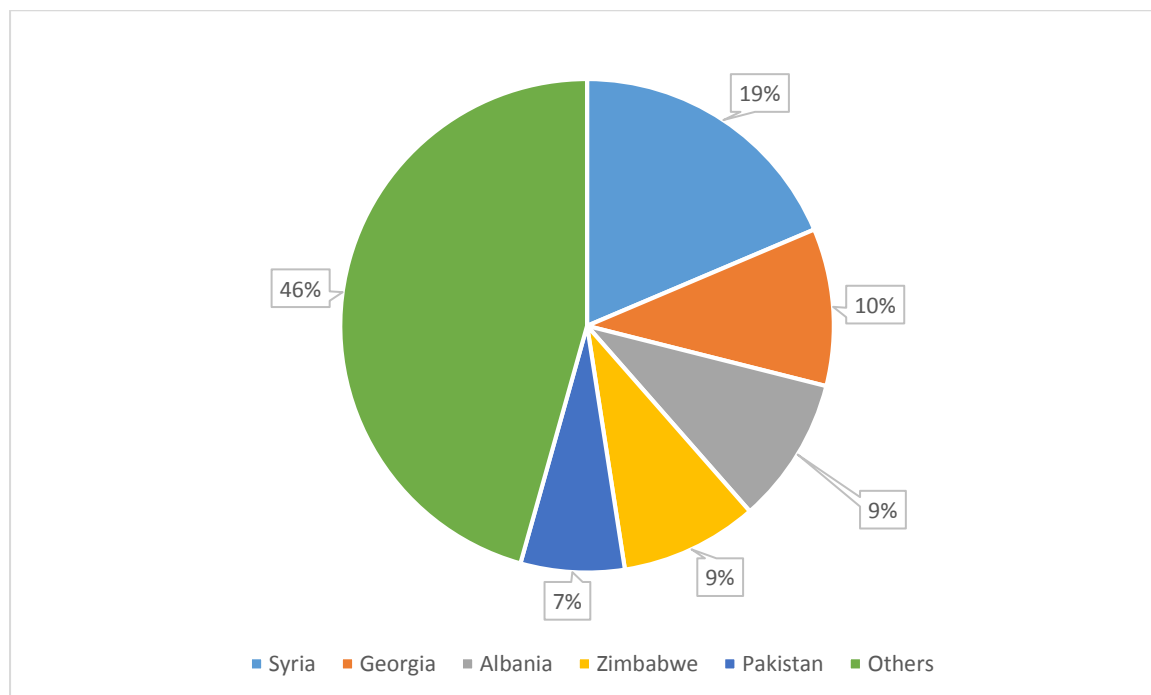
Race, racial group and ethnicity were not explored in depth in any of the reviewed literature; the points below are listed without any key finding as such. There were no findings for any of the following dimensions of equality: sexual orientation, religion, membership of the Traveller community.

7.1 Disability Allowance: In 2016, 91% of recipients of DA were Irish. There has been a large increase in the number of recipients from those countries that joined the EU since 2004: from 1,663 in 2012 to 4,206 in 2016, an increase of 153%. Over the same period, there was a small decline in the number of recipients from countries outside of the EU.

7.2 Housing: 86% of those who rent from a Local Authority or voluntary body are Irish, 10% are from the rest of the EU28, 2% from the rest of the world and 2% are not stated (Census 2016). Irish citizens make up three quarters (74.6%) of main applicants on the social housing waiting list. A further 18.7% of applicants are from the European Economic Area (EEA) and 6.7% from outside the EEA.

7.3 Asylum applications: 2,926 applications were received in 2017 for asylum in Ireland. 19% of all applications came from Syria. The top 5 applicant nationalities were Syria, Georgia, Albania, Zimbabwe and Pakistan, together accounting for 54.4% of total applications (see Figure 11).

Figure 11: Applications for Refugee Status in 2017 by Nationality



Source: [Trends in Public Expenditure \(DPER, July 2018\)](#)

7.4 Childcare: According to the Pobal 2016/2017 Survey, there were 20,870 children enrolled in childcare services for whom neither Irish nor English is their first language, with most being based in urban areas.

7.5 Mental Health: The largest ethnicity in admissions to acute mental health services is White Settled Irish. In relative terms there is little variance in admissions across ethnic backgrounds.

7.6 Carer's Supports: Those from outside of Ireland and the UK are less likely to claim Carer's Allowance.

8. Conclusion

8.1 Review of Findings

The findings outlined in this paper are drawn from a review of 51 Spending Review and 7 Social Impact Assessment papers published by the Department of Public Expenditure and Reform between June 2017 and August 2019. Examining a total of 58 papers, 27 were found to have findings relevant to at least one dimension of equality (see Appendix 1 for a list of these 27 papers). What follows is a recap of some of these findings.

Gender: Females are less likely to be employed or participate in the labour force. They are also less likely to occupy senior Civil Service grades, much less likely to be apprentices, and more likely to be lone parents facing significant obstacles to participation in the labour market.

Disability: The number of recipients of Disability Allowance has grown significantly, as has the number of children availing of special education.

Socio-economic Status: Social transfers in Ireland have played a major part in reducing income inequality and raising average income.

Age: Ireland's child population has seen a large increase in recent years; children are more at risk of poverty than the general population. For older people, home care is in greater demand than residential care; if this trend continues it will cause significant cost pressures.

Family & Marital Status: Though families with children have high replacement rates, the Working Family Payment is effective at incentivising employment. Single people are more likely to use social housing services and more likely to be admitted to acute mental health services.

Other dimensions: While there were some findings are presented relating to race, racial group and ethnicity, this dimension was not explored in depth in any of the reviewed literature. There have been no relevant findings to date for any of the following dimensions of equality: sexual orientation, religion, membership of the Traveller community.

This selection of findings comes from analyses of a wide range of government activity, covering topics such as the labour market, education, health, social protection, and housing. While there may be multiple factors underlying these *prima facie* findings in relation to equality, increased awareness of outcomes across all dimensions can serve to strengthen Government's ability to identify and explore further those inequalities that call for a policy response. The fact that a variety of equality dimensions are represented shows that equality is being considered in the conduct of this type of research, albeit in an inconsistent way; there does not yet appear to be a systematic approach across all papers for incorporating equality perspectives. It is not surprising that some papers do not cover any dimension of equality; certain topics seem unlikely to have explicit equality implications, for example, a paper dealing with revenue digitalisation or one examining agricultural modernisation. However, a more consistent and comprehensive consideration of equality in the course of analysis would ensure that no significant findings are missed – assuming the appropriate data is available.

8.2 Data Availability

The often poor availability of disaggregated data poses a serious challenge for researchers attempting to include equality perspectives. Several papers cite incomplete or unavailable data as a major obstacle. In order to assess the impact of a policy from different equality perspectives, comprehensive individual-level data needs to be available. There are two possible reasons for these data issues: firstly, the relevant data may not be collected by service providers; secondly, there may be no clear linkage at individual level between two or more different datasets (e.g., two different DEASP schemes). There has been some recent success in this regard, with several Social Impact Assessment papers using coding techniques to achieve data matching. Linking datasets through a unique personal identifier allows researchers to track anonymised individuals across government services over time, increasing capacity to expose and tackle inequality. Sweden is a leader in this regard and the high availability of disaggregated data in that country has resulted in policy making that is very much based on evidence. The OECD found that Sweden was one of only two countries worldwide to incorporate a gender perspective in the spending review⁹. As this is quite a recent development, analysing its impact is not yet possible. Undoubtedly, replicating Sweden's level of data availability would be challenging in

⁹ [Gender budgeting in OECD countries, \(OECD, 2017\)](#)

Ireland, especially at a time when data protection is a concern for many. The Public Service Data Strategy 2019-2023¹⁰ aims to ensure the availability of the data needed for better policy evaluation, while at the same time improving protection and transparency of personal data processing. It is essential to the progress of Equality Budgeting that the availability of disaggregated data is improved, both through collection and the linking of existing administrative datasets.

8.3 Implications for the future of Equality Budgeting

The Social Impact Assessment (SIA) papers produced by DPER, along with the distributional SWITCH analysis carried out by the Department of Finance, play a significant part in the mainstreaming of equality in Ireland; the Spending Review (SR) has also delivered a wide range of equality relevant findings. The SIA papers give a comprehensive account of the characteristics of government services, or at least as comprehensive as the available data will allow. Further research is desirable to uncover the ‘why’ behind some of the findings of these papers, i.e., why users of particular services share certain characteristics and if there is an inequality that needs to be addressed. During the pilot phase, Ireland’s Equality Budgeting initiative has focused on designing equality metrics across selected departments, setting targets and reporting at two points in the budgetary cycle, in REV and in the retrospective Public Service Performance Report. This paper has shown that *ex post* analysis has the potential to be a useful operational tool, helping to mainstream equality considerations across all policy areas. There is a clear requirement for equality-proofing in the *ex ante* phase of policy making; as the Equality Budgeting initiative is progressed, there is also a strong case to be made for the routine and formal inclusion of equality perspectives in *ex post* evaluation.

If equality considerations were systematically incorporated into the scoping stage of all Spending Review and Social Impact Assessment papers, this would reduce the likelihood of that analysis missing important equality implications of a policy, implications which may not be obvious at first glance. Not all Spending Review papers can be expected to report equality-relevant findings, due to the nature of some topics under consideration and the specific focus of analysis in each case. However, policy and expenditure can impact equality in ways that are not obvious. The inclusion of an equality impact checklist in the scoping stage of any *ex post* analysis would be one way of facilitating the capture of hidden inequalities during the substantive analysis. This would introduce Equality Budgeting into the *ex post* phase of the budgetary cycle, in line with OECD recommendations. Enhancing the analytical approach in this way could be extremely effective if it is coupled with administrative data that is disaggregated by equality dimension. The resulting *ex post* analysis could help to inform the new budgetary cycle, contributing to the equality-proofing of all government expenditure.

¹⁰ [Public Service Data Strategy 2019-2023, \(OGCIO, 2018\)](#)

Appendix 1: Papers found to have findings directly relevant to at least one dimension of equality

Topic	Type	Title	Author (All DPER)	Date
Special Education	SR	Special Educational Needs provision	DES Vote	June 2017
Disability	SR	Disability and Special Education Related Expenditure	DES Vote, DEASP Vote and Health Vote	June 2017
Labour market	SR	Review of Social Protection Employment Supports Expenditure	DEASP Vote	July 2017
Further Education	SR	Analysis of Further Education & Training Expenditure by Education Training Boards	DES Vote	July 2017
Housing Supports	SR	Analysis of Current Expenditure on Housing Supports	IGEES Unit	July 2017
Disability	SR	Disability Allowance Expenditure Drivers	DEASP Vote	October 2017
Labour market	SIA	National Minimum Wage	DEASP Vote	July 2018
Public Expenditure	SR	Comparative Levels and Efficiency of Irish Public Spending	Central Section	July 2018
Labour market	SR	Analysis of Replacement Rates	DEASP Vote	July 2018
Labour market	SR	Public Employment Services – Mapping Activation	DEASP Vote	July 2018
Teacher pay	SR	Pay Expenditure Drivers at Primary and Second level	DES Vote	July 2018
Social Care	SR	Trends in public Social Care Service Provision and Expenditure for Older Persons	Health Vote	July 2018
Income Support	SR	Analysis of Low Income Supports	IGEES Unit	July 2018

Topic	Type	Title	Author (All DPER)	Date
Public Expenditure	SR	Trends in Public Expenditure	DPER	July 2018
Labour market	SIA	Female Labour Force Participation	DEASP Vote	October 2018
Living Standards	SIA	Assessment of Living Standards during Recovery Period - SILC Overview	DEASP Vote & IGEES Section	October 2018
Childcare	SIA	Targeted Childcare Programmes	IGEES Unit	October 2018
Housing	SIA	Social Housing Supports	IGEES Unit & HPLG Vote	October 2018
Pensions	SR	Defence Forces Pensions Expenditure	CCAIE and Defence Vote	October 2018
Apprenticeships	SR	Review of Participation and Costs of Apprenticeships	DES Vote	July 2019
Mental Health	SIA	Acute Mental Health Services	Health Vote	August 2019
Social Care	SIA	Nursing Home Support Scheme (NHSS)	Health Vote	August 2019
Carer's Supports	SR	Review of Carer's Supports	DEASP Vote	August 2019
In-work support	SR	Lone Parents and In-Work Supports for Families with Children	DEASP Vote	August 2019
Special Education	SR	Monitoring Inputs, Outputs and Outcomes in Special Education Needs Provision	DES Vote	August 2019
School Transport	SR	School Transport Expenditure	DES Vote	August 2019
Public Expenditure	SR	Trends in Public Expenditure	DPER	August 2019

Quality Assurance

Quality Assurance Process

To ensure accuracy and methodological rigour, the author engaged in the following quality assurance process.

- Internal/Departmental
 - Line management
 - Spending Review Sub-group and Steering group
 - Other divisions/sections – Central Votes Section and the Public Service Reform and Delivery Office.
 - Peer review (IGEES network, seminars, conferences etc.)

- External
 - Other Government Department
 - Advisory group
 - Quality Assurance Group (QAG)
 - Peer review (IGEES network, seminars, conferences etc.)
 - External expert(s)

- Other (relevant details) – INSERT