

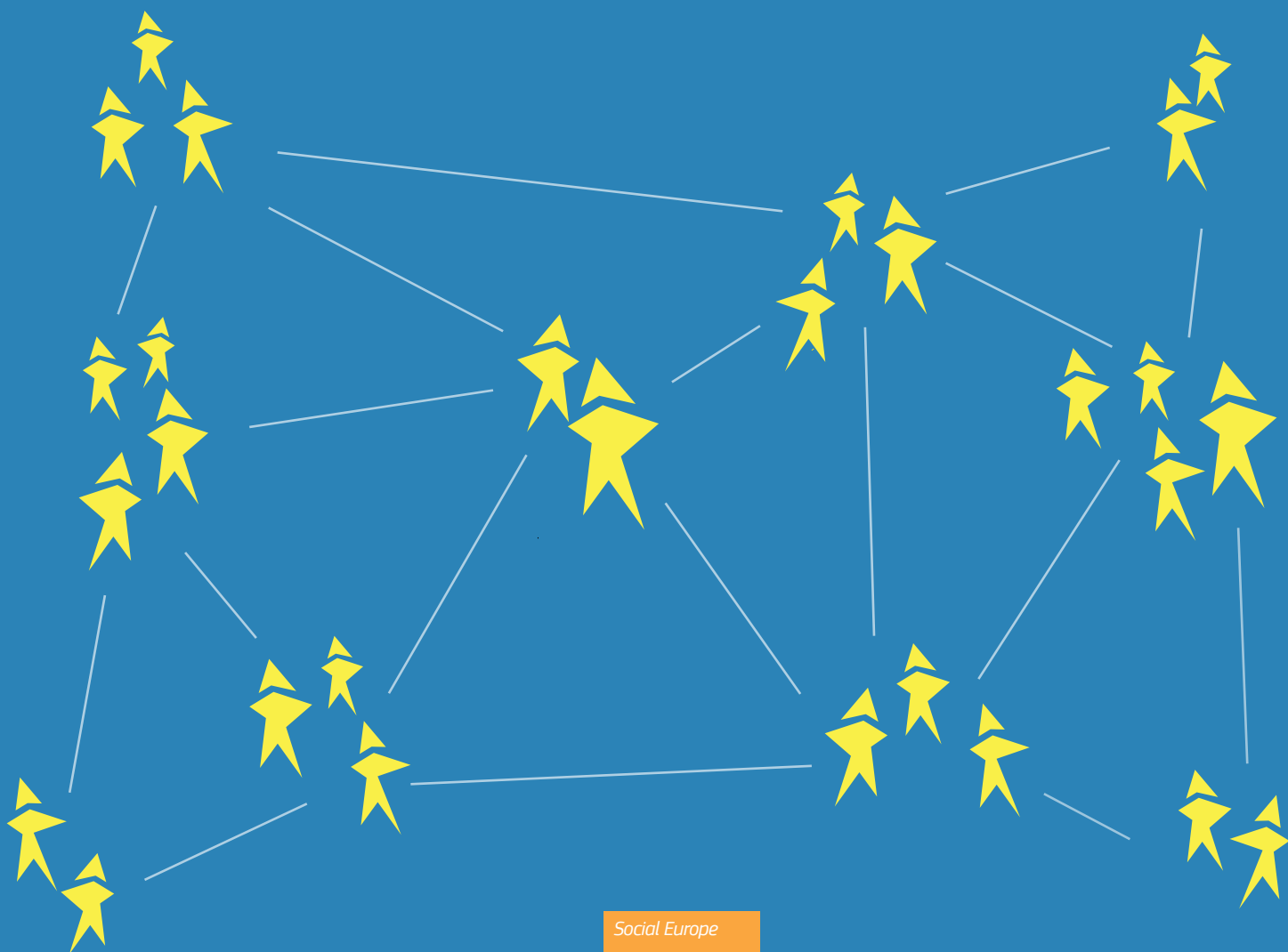


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Austria

Marcel Fink



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European Social Policy Network (ESPN)

**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

Austria

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Summary

A number of different sectoral and trans-sectoral (i.e. addressing more than one sector of social protection) monitoring and reporting frameworks on social spending are in place in Austria.

Trans-sectoral monitoring and reporting on public social spending is principally based on the ESSPROS¹ framework. The ESSPROS tables produced and published by Statistics Austria provide not only aggregated data according to different functions of social protection, but also more disaggregated data according to the institutional framework of the systems of social protection.

Besides this, a number of different sectoral frameworks exist. The Umbrella Organisation of Austrian Social Insurance Providers reports on revenues, spending and benefit recipients etc. concerning different strands of social insurance. Regarding health expenditure, Statistics Austria collects, produces and provides data according to the System of Health Accounts (SHA). These data are also used in a more detailed monitoring of the health system, put in place in 2013. Statistics Austria provides more specific information on spending on long-term care (LTC), Minimum Income / Social Assistance and also early childhood education and care (ECEC) and institutional childcare. Concerning unemployment insurance and active labour market policies (ALMPs), spending is regularly reported in the Labour Market Information System (*Arbeitsmarktinformationssystem*, AMIS),² which is a project implemented by the Federal Ministry of Labour. Finally, spending on the statutory pension system and on pensions for civil servants is monitored by the Commission for the Long-term Financing of Old-age Pension Systems.

A strength of the system for monitoring public social spending in Austria is that data provided by these frameworks are usually made publicly available and easily accessible in a timely manner (i.e. normally not later than six to twelve months after the year under review). The same timeline also holds for data collected under the ESSPROS and SHA frameworks. However, these frameworks do not monitor social outcomes and impacts, such as poverty reduction or inequality. Apart from spending, they only partially report on different aspects of concrete implementation (such as numbers of staff, and more concrete types of social services provided), and/or on different forms of output (such as the number of benefit and/or service recipients, and average benefit levels).

This weakness regarding impact assessment is also caused by the fact that there is an absence in Austria of more all-encompassing review tools that regularly assess the effectiveness of public social spending from an *ex post* perspective. The "Social Reports" by the Federal Ministry of Social Affairs and by the governments of the federal provinces deal with the design of, recent reforms to, and also public social spending on, different strands of social protection. However, they do not provide impact assessments of public spending in the narrow sense (for example in the form of impact chain analysis), but remain on a largely descriptive level. The latter also holds for most of the other more specific regular reporting on the health system, regarding statutory social insurance, institutional childcare, and old-age pensions. The Austrian Court of Audit provides assessments of different areas of social protection. Besides financial and organisational efficiency, these reports also regularly deal with issues of accessibility and adequacy in relation to benefits and social services. However, the reports are not provided for all areas of social protection and on a regular basis, but principally on topics where major reforms have been decided or are debated, and/or on issues where there is prima face evidence of problems.

The duty to carry out an "impact-based outcome assessment", applied to measures and reforms of the Federal Republic since 2013, and the development of a related publicly

¹ European System of Integrated Social Protection Statistics.

² Labour Market Information System (*Arbeitsmarktinformationssystem*). For more details see: <https://www.dnet.at/amis/Default.aspx>.

accessible microsimulation tool, called "Social-Reform-Microsimulation" (SORESI), is an essential strength of the Austrian system. SORESI is a powerful tool to assess the financial and social effects of potential reforms in different strands of social protection, as well as to compare the status quo with situations where the attributes of social protection schemes are modified.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

A number of different sectoral and trans-sectoral (i.e. addressing more than one sector of social protection) monitoring and reporting frameworks on social spending are in place in Austria. In order to increase the readability of the following sections of this report, these instruments are listed and described below using alphabetic referencing.

- a) In Austria, trans-sectoral monitoring and reporting in relation to public social spending is principally based on the ESSPROS framework. On a yearly basis, Statistics Austria produces **ESSPROS tables** on behalf of the Federal Ministry of Social Affairs, Health, Care and Consumer Protection, and makes them publicly available on its website.³
- b) Another source of data is figures on **health expenditure** according to the **SHA** of the OECD, Eurostat, and the WHO. Again, Statistics Austria collects and produces the data and makes them publicly available on its website on a yearly basis.⁴
- c) Regarding **health expenditure**, monitoring since 2013 has been based on a series of agreements between the Federal Republic, the federal provinces (*Bundesländer*) and social insurance providers.⁵ These agreements are part of the implementation of the "Health Reform 2012/2013". Amongst other things, they include a spending pathway for the following years, defining maximum increases in health spending and a compact to monitor this on a regular basis. The results of this monitoring, which is principally based on data according to the SHA (see above), are published in "Monitoring Reports on Target Management Health" (*Monitoringbericht Zielsteuerung Gesundheit*). (See, for the most recent one: Haindl *et al.* 2021).
- d) Reports on specific areas of social protection expenditure are produced on a regular basis by the **Umbrella Organisation of Austrian Social Insurance Providers** (*Dachverband der Österreichischen Sozialversicherungen*). It publishes a "Yearly Report" (see: Dachverband 2021a) and an annual "Statistical Yearbook" (see: Dachverband 2021b), reporting on revenues, spending and benefit recipients etc. concerning statutory **pension insurance**, **health insurance**, **accidents insurance** and **unemployment insurance**.⁶
- e) Some specific information on social spending is also available regarding **LTC**. On the one hand, the above-mentioned statistics produced by **Statistics Austria** on health expenditure according to the **SHA** also provide data on LTC. On the other hand, **Statistics Austria** also publishes yearly data on spending on the **LTC cash benefit**

³

https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/soziales/sozialschutz_nach_eu_konzept/index.html

⁴

https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/gesundheit/gesundheitsausgaben/index.html

⁵ These agreements are based on Art. 15A of the Austrian Constitution. The complete texts of these agreements can be accessed here: https://www.parlament.gv.at/PAKT/VHG/XXIV/I/I_02140/index.shtml; https://www.parlament.gv.at/PAKT/VHG/XXV/I/I_01340/index.shtml; https://www.parlament.gv.at/PAKT/VHG/XXV/I/I_01339/index.shtml.

⁶ For these reports and other data provided Umbrella Organisation of the Austrian Social Insurance Providers see: <https://www.sozialversicherung.at/cdscontent/?contentid=10007.853001&portal=svportal>.

(*Bundespflegegeld*) by the Federal Republic,⁷ and data on revenues and spending by the **federal provinces** on **LTC services**.⁸

- f) In the same way as for LTC services, **Statistics Austria** also collects and publishes data on social spending by the **federal provinces** on **Minimum Income / Social Assistance** on a yearly basis.⁹ These data are also made available by the Federal Ministry of Social Affairs, Health, Care and Consumer Protection.¹⁰
- g) Another area on which **Statistics Austria** regularly collects and publishes spending data is **ECEC** and **institutional childcare**. These data are part of the "**child daycare facilities statistics**" (*Kindertagesheimstatistik*) and are published in a yearly report.¹¹
- h) Spending on **unemployment insurance** and on **ALMPs** by the Public Employment Service (*Arbeitsmarktservice*) and by the Federal Ministry for Labour is regularly reported in the **AMIS database**, which is a project implemented by the Federal Ministry of Labour. Besides data on spending, it also delivers different kinds of data on employment and labour market developments.
- i) Regarding the **statutory pension system** and **spending on the pensions of civil servants** (*Beamte*), a **Commission for the Long-term Financing of Old-age Pension Systems** (*Kommission zur langfristigen Pensionssicherung*) was established in 2017.¹² It produces regular reviews of recent developments in spending for this sector, gives advice on yearly indexing, and provides middle- and long-term forecasts on the future development of spending.

1.2 Separate monitoring framework(s) linked to schemes provided by employers

The monitoring frameworks mentioned above do not encompass employment-related social insurance schemes organised by employers. However, some basic information regarding occupational pension schemes is available from permanent monitoring of these schemes carried out by the Financial Market Authority (*Finanzmarktsaufsicht*). Inter alia, it provides a yearly report on the performance of occupational pension schemes, including basic data on spending (for the most recent report, see: FMA 2020).

1.3 Distinction between current expenditure and capital expenditure

Most of the monitoring frameworks and data sources mentioned above do not distinguish between current expenditure and capital expenditure. However, some exceptions exist.

According to the **SHA** (point B in Section 1.1 above) data on health expenditure are divided between current and capital expenditure, and both types of data are reported. However, for spending on LTC, also reported within the statistics of the **SHA** (point B in Section 1.1 above), no distinction is made between current and capital expenditure.

⁷

https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/soziales/sozialleistungen_auf_bundesebene/bundespflegegeld/index.html

⁸

https://www.statistik.at/wcm/idc/idcplg?IdcService=GET_NATIVE_FILE&RevisionSelectionMethod=LatestReleased&DocName=061956

⁹

https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/soziales/sozialleistungen_auf_landesebene/mindestsicherung/index.html

¹⁰ <https://www.sozialministerium.at/Themen/Soziales/Sozialhilfe-und-Mindestsicherung.html>

¹¹

https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/bildung/kindertagesheime_kinderbetreuung/index.html, for the most recent report: Statistik Austria (2021a).

¹² https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2017_I_29/BGBLA_2017_I_29.pdf and <https://www.sozialministerium.at/Themen/Soziales/Sozialversicherung/Alterssicherungskommission.html>

In the **Monitoring Reports on Target Management Health**, health expenditure is divided between current and capital expenditure (point C in Section 1.1 above).

This distinction is also made in the reporting on spending on ECEC and institutional childcare in the **child daycare facilities statistics** (*Kindertagesheimstatistik*) (see point G in Section 1.1 above).

1.4 Type of monitoring: level and outcomes

The frameworks mentioned above **do not monitor social outcomes and impacts**, such as poverty reduction or inequality. However, in addition to spending, they also partially report on different aspects of concrete implementation (such as numbers of staff, and more concrete types of social services provided), and/or on different forms of output (such as the number of benefit and/or service recipients or average benefit levels).

For example, the yearly reports of the **Umbrella Organisation of Austrian Social Insurance Providers** (point D in Section 1.1 above) cover not only revenues and spending in different sectors of the social insurance system, but also the number of **insured persons**, the **number of benefit recipients**, and – where applicable – **average levels of benefits**.

In a similar way, reporting on **Minimum Income** (point G in Section 1.1 above), on **LTC cash benefits and services** (point D in Section 1.1 above), on **institutional childcare and ECEC** (point G in Section 1.1 above), and on **ALMPs** (point H in Section 1.1 above) also provides information on the number of recipients and/or beneficiaries of financial transfers and/or social services and – where applicable – some other details (i.e. concrete type of service, and some other quality criteria).

1.5 Level of granularity of public social spending

As indicated in Section 1.1, besides the reporting according to ESSPROS, the different reporting frameworks follow a sectoral approach. This means that social spending is addressed according to different sectors of social protection and also – partly – according to institutional differentiation within these sectors.

In this context it should also be mentioned that the ESSPROS tables (point A in Section 1.1 above) provide not only aggregated data according to different functions of social protection, but also more disaggregated data according to the institutional framework of the systems of social protection. This means that the data are also publicly available at a higher level of disaggregation than is usually presented (e.g. via the Eurostat database).

Most of the frameworks mentioned in Section 1.1 present data on spending as nominal numbers for each year. In both the ESSPROS data provided by Statistics Austria (point A in Section 1.1 above) and the data according to the SHA (point B in Section 1.1 above), aggregated figures are also presented as a percentage of GDP. In any case, numbers expressed as a percentage of GDP and year-on-year growth rates (in both real and nominal terms) can easily be calculated by the informed user.

1.6 Breakdown of public social spending

Although the frameworks mentioned above provide regular data on benefit recipients or beneficiaries according to different socio-demographic groups, they generally do not provide information on public social spending broken down by specific socio-demographic groups (e.g. according to gender, income deciles, or age groups). The only exception is that in some cases public social spending is presented according to the nine different federal provinces.

1.7 Timing and public accessibility of data

The frameworks dealt with in this report largely provide data in a timely manner. In particular, data are usually provided earlier than in the “standard” reporting according to ESSPROS and COFOG¹³ implemented by Eurostat.

For example, the Austrian **ESSPROS tables** (point A in Section 1.1) are usually made available in the June following the reporting year.¹⁴

Health expenditure is reported according to the **SHA** (point B in Section 1.1). Here, preliminary data for the preceding year are usually available in the September following the reporting year.

The **Monitoring Reports on Target Management Health** (point C in Section 1.1) are usually published in July, and deal with expenditure in the preceding year, plus some estimates for the current and following years.

The reports by the **Umbrella Organisation of Austrian Social Insurance Providers** (point D in Section 1.1) are usually published in May in the case of the Yearly Report and in September in the case of the Statistical Yearbook, both of them covering the preceding year and – in longitudinal perspective – earlier years.

Data on yearly spending on **LTC cash benefits** are usually made available not later than in the November following the reporting year, and on **LTC services** not later than the December following the reporting year (point E in Section 1.1).

Data on spending on **Minimum Income / Social Assistance** (point F in Section 1.1) are usually published not later than the September following the reporting year.

Child daycare facilities statistics (point G in Section 1.1) are normally made available not later than the July or August following the year under review.

Yearly data on spending on **unemployment insurance** and **ALMPs** from the AMIS database (point H in Section 1.1) are normally made available not later than the July following the reporting year.

Reports by the **Commission for the Long-term Financing of Old-age Pension Systems** (point I in Section 1.1) are usually presented in the autumn of each year, with empirical data covering the period up to and including the preceding year, and forecasts for the current and future years.

Data provided by these frameworks are to a **very high degree publicly accessible**.¹⁵

1.8 Sub-national frameworks

There are no proper and well established (independent) sub-national frameworks in the country. However, it seems that data availability regarding sectors which are principally the responsibility of the sub-national level has improved over recent decades. This has been the result of the increased efforts within national frameworks to collect proper information, for example regarding LTC services (point E in Section 1.1), Minimum Income / Social Assistance (point F in Section 1.1), and child daycare facilities statistics (point G in Section 1.1).

¹³ Classification of the Functions of Government.

¹⁴ The most recent data are labelled as “preliminary” when initially published, and are subject to being validated.

¹⁵ Most of the data can be downloaded in Excel format. In a very few cases only a report in PDF format is available.

2 Reporting/review tools for public social spending

The following section first deals with instruments aimed at *ex post* evaluation of public social spending, and then with instruments used for *ex ante* evaluation.

Overall, it is fair to say that in Austria no well-developed tools exist that are applied on a regular basis to assess the effectiveness of social spending from an *ex post* perspective. This means that in related reporting no direct link is usually made between the level of social spending and defined social objectives (on more general instruments of spending review and budgeting in Austria, not particularly dealing with social spending, see: Downes *et al.* 2018).

However, some reporting instruments and tools are still worth mentioning in this context.

The Federal Ministry of Social Affairs, Health, Care and Consumer Protection (partly in co-operation with external authors) produces the **Social Report (Sozialbericht)** (for the most recent one, see: BMASGK 2019), which is normally published on a bi-annual basis. This report deals, *inter alia*, with the design of policies, recent reforms, and also public social spending regarding different strands of the social protection system. Furthermore, outcomes such as relative income poverty before and after social transfers, or the incidence and development of material deprivation, are regularly (but not always) reported on in a separate chapter of these reports. This means that social outcomes are not assessed in direct relationship with the levels of social spending and their development, which would be necessary for a clear-cut assessment of the efficiency and effectiveness of social spending. That said, the report does not provide a spending review or *ex post* policy assessment in the narrow sense, but remains on a largely descriptive level.

Somewhat similar is the situation with the **Monitoring Reports on Target Management Health** (point C in Section 1.1). They provide data on the development of public health spending, and on a number of indicators regarding three “strategic goals”. These strategic goals are “better supply”, “better quality”, and “healthier population” (for the most recent report, see: Haindl *et al.* 2021). Again, the analysis remains largely descriptive, and no explicit conclusions are drawn on the effectiveness and efficiency of public spending or on possible measures to improve the allocation of financial resources.

This general picture also holds for the yearly reporting by the **Umbrella Organisation of Austrian Social Insurance Providers** (point D in Section 1.1) on different strands of the statutory system of social insurance, or the reporting on **child daycare facilities statistics** (point G in Section 1.1). Again, effectiveness and societal outcomes are only scarcely addressed. The analyses do not go beyond basic outcome indicators such as the number of benefit recipients, benefit levels of financial transfers according to gender, or some basic information on the development of institutional characteristics (e.g. opening hours of childcare facilities).

Also worth mentioning in this context are the reports by the **Commission for the Long-term Financing of Old-age Pension Systems** (point I in Section 1.1). They deal with the financial parameters of statutory old-age pensions and old-age benefits for civil servants in a rather detailed way.¹⁶ However, they fall short of giving any information about the current and likely future impact of pensions regarding social inclusion, the distribution of income and income poverty.

Another institution providing regular assessments of social protection schemes is the **Austrian Court of Audit (Rechnungshof Österreich¹⁷)**. The Court of Audit does not provide a regular analysis of the effectiveness of the different strands of social protection and social spending, but deals with specific policy areas according to audit assignments by the first chamber of the national parliament (*Nationalrat*) or one of the regional parliaments

¹⁶ For the most recent reports of the Commission see:

<https://www.sozialministerium.at/Themen/Soziales/Sozialversicherung/Alterssicherungskommission.html>.

¹⁷ <https://www.rechnungshof.gv.at/>

(*Landtage*). Furthermore, the Court of Audit can independently select topics for audit. Subjects dealt with recently have been, for example, LTC services of the federal provinces,¹⁸ childcare allowance (*Kinderbetreuungsgeld*),¹⁹ and disability pension.²⁰ These reports provide useful information on the actual implementation of policies in different areas of social protection, and possible problems in terms of efficiency and effectiveness. Although possible impacts on income inequality or material deprivation etc. are usually not the immediate focus of these assessments, they still deal with issues such as the availability and accessibility of benefits and services and their likely impacts (e.g. regarding work incentives).

The paragraphs above deal with *ex post* analyses of the impact of social spending. Another perspective could be **ex ante assessments**.

In this context, since 2013 an “**impact-based outcome assessment**” (*Wirkungsorientierte Folgenabschätzung*) has to be carried out in the case of new acts, and the reform of existing ones,²¹ by the Federal Republic according to the Federal Budget Act 2013 (FBA; *Bundeshaushaltsgesetz* 2013).²² The impact-based outcome assessment is an *ex ante* review regarding the following areas: “financial, economic, environmental and consumer protection effects, effects on children and young people as well as administrative costs for citizens and companies, as well as in social terms and in particular also on the actual equality of men and women” (§ 17(1) FBA). However, the related regulation stipulates that only “essential effects” have to be assessed, and that financial effects in all cases have to be dealt with as “essential”. Often, the “explanatory remarks” (*Erläuternde Bemerkungen*) of draft bills are concrete regarding the expected financial effects of measures and reforms, but remain rather general – mainly using qualitative arguments and/or only some basic figures – regarding social effects.

However, it is worth mentioning that, in the context of impact-based outcome assessment, the **SORESI** microsimulation tool (*Sozialreform-Mikrosimulation*²³) was developed.²⁴ SORESI allows simulation of the social effects of changes in a limited spectrum of parameters regarding: family cash benefits; family tax allowance; unemployment insurance; minimum pensions and indexation of pensions; and levels of LTC cash benefits. Social impacts covered by the tool are those on: individual income; household income; income according to income quintiles; and the proportion of people at risk of poverty (relative income poverty). Furthermore, SORESI also simulates the effect of the reform on social spending. SORESI therefore is a potentially powerful tool for assessing the effects of reforms in different strands of social protection, or for comparing the status quo with situations where the parameters of social protection schemes are altered.

Regarding the **sub-national level**, governments of the **federal provinces** publish Social Reports on a mostly regular basis. However, similar to the one by the Ministry of Social Affairs at the national level (see above), these reports are of a largely descriptive character and do not assess the efficiency and effectiveness of social spending in the narrow sense.

Overall, there are **no major ongoing discussions** or **planned developments** and **reforms** aimed at structural improvements in the reporting and review tools for public social spending, and/or streamlining and integrating them across different strands of social protection.

¹⁸ https://www.rechnungshof.gv.at/rh/home/home/004.682_Pflege_Oesterreich.pdf

¹⁹ https://www.rechnungshof.gv.at/rh/home/home/004.684_Kinderbetreuungsgeld_2.pdf

²⁰ https://www.rechnungshof.gv.at/rh/home/home/home_7/Invaliditaetspension_NEU_FUP.pdf

²¹ This means that the impact-based outcome assessment is only done once: i.e. in the context of the decision making process.

²² <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20006632>.

²³ SORESI is publicly available here: <https://soresi.sozialministerium.at/soresi2/de/vollversion/home/index/>.

²⁴ SORESI was initiated and is financed by the Federal Ministry of Social Affairs, Health, Care and Consumer Protection. It is based on a further development of instruments deriving from EUROMOD.

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