

# Gender Budgeting in the Constitution – A Look at Formal and Real Conditions in Austria \*

ELISABETH KLATZER / MARGIT SCHRATZENSTALLER /  
BIRGIT BUCHINGER / NICOLE SCHAFFER

## Introduction – Gender Budgeting in Austria

According to Art. 13 (3) of the Austrian Constitution, which has been in force since January 1, 2009, »[t]he federal state, the ›Länder‹, and the municipalities must aim at achieving the actual equality of women and men in budget processes.« Austria thereby became the first country to embed gender budgeting and make it legally binding for all public administrative bodies. This provision was introduced in the wake of a far-reaching budget reform, the core element of which was the inclusion of outcome-oriented budget processes. In addition to the Article cited at the beginning, it was standardized under constitutional law that outcome-orientatedness – to be introduced by 2013 – must be applied »in particular with regard to the aim of the actual equality of women and men« (Art. 51(8) B-VG). In this way, Austria has imposed some exacting requirements on itself at constitutional level.

The point of departure for gender budgeting is that budgets constitute a central element of political action. They reflect societal and political power relations and therefore also gender relations. Budgets are social policy in numerical form (cf. BEIGEWUM 2002: 12). Basically, gender budgeting addresses the issue of the distribution of financial resources and their gender equality policy outcomes (cf. Elson 2002; Bakker 2002). Gender budgets »provide a means for determining the effect of government revenue and expenditure policies on women and men« (Budlender et al. 2002: 52).

In the past 25 years, gender budgeting – or gender mainstreaming in budgetary processes – has developed as a strategy for integrating the

---

\* This contribution originated in an article produced by a group of authors, Buchinger et al. (2009). We would like to thank, in particular, Luise Gubitzer, Karoline Mitterer, Katharina Muhr, Sybille Pirklbauer, and Christa Schlager for a stimulating discussion on the state of gender budgeting implementation in Austria.

issues of gender relations and gender equality considerations in budgetary and financial policy. Gender budgeting initiatives have emerged all over the world, to begin with, primarily in the context of national and international feminist movements, and later on independently within the public administration. These initiatives are extremely diverse and vary by »Land« or region on the basis of specific social and political contexts, as well as on the basis of the different actors and institutions urging the implementation of gender budgeting. Depending on the particular context, a »broad palette with regard to both actors, scope, and timeframe and also the methods and approaches deployed« manifests itself (Klatzer 2003: 31).

The integration of gender budgeting in public budgets is not only a matter of improving equality, but also represents – apart from the implementation of international commitments, including within the framework of the Beijing Platform for Action at the World Conference on Women 1995 – a contribution to good governance and the realization of accountability, as well as to improving the efficiency and effectiveness of public finances, and to greater transparency and participation (Council of Europe 2005: 11f).

This article provides an overview of the state of implementation in Austria. For a presentation of its »genesis« and beginnings, in particular the pioneering work at civil society level, see Klatzer (2006). In Section 2, criteria for the successful implementation of gender budgeting are introduced, which in what follows will be adduced as a frame of reference for the evaluation of activities in Austria. Section 3 provides an overview of activities in Austria and analyzes the state of development on the basis of a series of success criteria. Finally (Section 4), necessary elements for successful implementation and realization are identified.

## **Criteria for Successful Implementation of Gender Budgeting**

Although gender budgeting can be implemented in a wide variety of ways, a number of criteria can be identified (cf. Buchinger et al. 2009), which can be adduced as benchmarks of effectiveness and success.

In what follows, these criteria are presented briefly and then used as a frame of reference for the evaluation of experiences in Austria.

## Quality Standards

In order to ensure uniform quality standards, quality criteria should be laid down, namely with regard to the scope and area of application, contents, and process design of gender budgeting (cf. Klatzer 2008: 115ff).

## Institutionalization and Resources

Gender budgeting can be sustainably implemented in public administration if clear competences exist for the systematic extension of gender know-how and its integration in public administration. Gender budgeting must also be institutionally anchored in public administration. Clear responsibilities for initiating the gender budgeting process are needed in order to ensure its implementation and evaluation, as well as, if need be, to improve the analytical results of individual departments if they do not meet the relevant quality standards. The responsible administrative units must be provided with the necessary personnel and financial resources.

## Strategic Management and Process Design

Proper design of the gender budgeting process is key to the successful institutionalization of gender budgeting. The integration of gender competence and gender budgeting know-how in the process must be ensured, as well as the participation of academia and civil society.

## Participation and Public Sphere

Transparency and participation are crucial principles of gender budgeting processes. This includes the increased integration of groups – among others, so-called civil society – as well as a public debate on budget policy priorities. An important prerequisite for this is that budget data and pertinent gender budget analyses of the relevant income and expenditure are made available to the public in an easily understandable form.

## Gender Budget Analysis as a Basis for Improved Use of Funds

Gender budgeting aims strategically at improving the use of public funds with regard to the achievement of equality targets. Accordingly, one of the main benchmarks for the successful implementation of gender

budgeting is the quality and effectiveness of budget policy measures in response to identified gender gaps. The regular evaluation of the achievement of objectives in relation to the equality of women and men on the basis of quality criteria is indispensable in this regard.

## **On the Practice of Gender Budgeting in Austria**

In Austria, there are a number of activities, varying in scale and scope, which could form a basis for the introduction of gender budgeting or a systematic survey of gender budgeting activities, at federal, regional, and local level. In what follows, activities at federal level and some examples at regional and local level are presented as examples. In addition to public sources, the expertise and experiences of the authors, who also work as gender budgeting consultants and trainers, are also drawn upon.

### **Gender Budgeting at Federal Level**

Implementation at the federal level was already under way before the constitutional provisions on gender budgeting cited at the beginning came into force. Since the 2005 budget, information on gender aspects of the budget have been included in the budget materials at the federal level. In the explanations of the relevant budget drafts there is a chapter on »Gender Aspects of the Budget« for each department (Ministry), in which selected gender analyses are presented (or announced). The constitutional amendment (budget reform) which has been in force since January 2009 also anchored gender budgeting at the legal level.<sup>1</sup> In this way, on the one hand, a legal basis was established for ongoing pilot projects and, on the other hand, the course was set for gender aspects to be taken into account in the transition to an outcome-oriented approach.

Having said that, documents from the Finance Ministry, which is responsible for implementing budget reform, evidence a limited understanding of the need for introducing gender budgeting within the framework of an outcome-oriented approach. For example, apart from the fact that the legal obligation to implement gender budgeting from

---

1. Previously, decisions of the Ministerial Council formed the basis for gender budgeting activities.

2009 (according to Art. 13 (3) of the Constitution) is ignored in the materials of the Finance Ministry,<sup>2</sup> the implementation of gender budgeting from 2013 is reduced to the definition of a target outcome for each department (subdivision): »In practice, this means that in each subdivision one of the target outcomes should be derived directly from the goal of equality. If this is not possible, the goal of equality should at least expressly be taken into account with regard to target outcomes« (Federal Ministry of Finance 2009a: 6). If possible, one of these five (at most) measures should concern the achievement of genuine equality of women and men. This will not be possible in every global budget. Having said that, in every financial year there must be at least one measure on the equality of women and men per subdivision (ibid: 10).

The Federal Government's Strategy Report drawn up for the first time in 2009 on the basis of the budget reform provides an overview of the current state of gender budgeting activities (Bundesministerium für Finanzen 2009b), which clarifies not only the draft of the Federal Budgetary Framework Act (»Bundesfinanzrahmengesetz«), but also its objectives. In the Strategy Report, all gender-specific pilot measures of individual ministries, whether already implemented or planned, are summarized according to their budgetary subdivisions (»Untergliederungen« or »UG«) (ibid: 77–84).

Any attempt to give a structured overview of departments' ongoing gender-specific activities therefore runs into difficulties. Narrowing down activities to gender budgeting and evaluating the status quo are also hampered by the lack of clear-cut distinctions between the promotion of women, gender mainstreaming, and gender budgeting, in both theory and practice.

Taking all these limitations into account, in what follows we shall look at ministries' gender budgeting activities. Forty two percent of the listed subdivisions, which basically correspond to the ministerial or departmental structure, report ongoing or planned pilot projects of various sizes in the area of gender budgeting. In order to illustrate the variety, we shall present a number of examples: Parliament (UG 02, »Federal Legislation«) analyzes visitor centers and personnel costs, the Foreign Ministry its training and advanced training, and the Finance Ministry examines

---

2. Cf. remarks on the first stage of budget reform on the homepage of the Finance Ministry. Available at: [www.bmf.gv.at/Budget/Haushaltsrechtsreform/1EtappederHaushalts\\_10384/\\_start.htm](http://www.bmf.gv.at/Budget/Haushaltsrechtsreform/1EtappederHaushalts_10384/_start.htm) (last accessed on February 4, 2010).

internal qualification measures. The Clearing measure for young people with disabilities represents the pilot project of UG 21 »Social and consumer protection,« the Ministry for Science and Research examined scholarships, the Ministry for Transport, Innovation and Technology recipients of monthly season tickets for public transport and so on (cf. Bundesministerium für Finanzen 2009: 77–84).

There are frequent references in the Strategy Report, within the framework of gender aspects, to ongoing measures on the promotion of women and/or the generally high proportion of women in public administration, which according to some departments seems to indicate that no further gender-specific activities are necessary for the time being. Examples given of measures promoting women include mentoring projects (for example, the Administrative Court, the Justice Ministry) or the w-FORTE technology program, the main focus of which is the Laura Bassi Centers of Expertise (Ministry of Economic Affairs UG33 Economy/Research) (ibid).

The descriptions of pilot projects vary, ranging from a simple reference to the project title to a presentation of specific equality goals and corresponding parameters. On a positive note, the significance of gender-differentiated data monitoring<sup>3</sup> and gender-specific funding guidelines<sup>4</sup> is increasingly being recognized.

At the forefront in these reports are mainly the proportions of women and men in personnel and target groups (sex counting). The Federal Chancellery analyzes, besides calls to Europatelefon (phone service concerning Austria's membership of the EU) and the conferring of orders and decorations within the framework of its responsibility for the Federal Human Resources Plan, the allocation of senior posts in the federal civil service by gender: »(...) as a contribution to gender budgeting, to enhance transparency, data were recorded on the proportion of women in posts at the top of the wage scale and so in senior positions.« According to the report, all departments have laid down targets concerning what proportion of women should be aimed at with regard to the highest-paid posts by 2013.

Other external studies were carried out within the framework of gender budgeting activities which serve as a basis for the implementation of

---

3. Cf. for example, UG 22 Social Insurance, UG 24 Health, UG 25 Family and Young People or UG 20 Work.

4. For example, UG 21 Social and Consumer Protection.

gender budgeting, such as »Gender-Prüfung im Finanzressort« [Gender auditing in the Finance Department] (Biffl et al. 2006), »Gender Budgeting in fünf Forschungsprogrammen« [Gender budgeting in five research programs] by the Ministry of Science (Frey et al. 2007) or »Gender Budgeting in Forschungs- und Technologieprogrammen« [Gender budgeting in research and technology programs], commissioned by the Ministry for Transport, Innovation and Technology (Schaffer et al. 2007). These studies develop empirical and methodological foundations for pilot projects, such as those currently being devised and implemented in some departments, partly with external consultants. On the basis of the experiences of the first pilot projects gender budgeting is to be rolled out in all departments by 2013. A major challenge in this respect remains the linking of gender budgeting with outcome-oriented administrative management (cf. Klatzer 2009). Implementation is made more difficult by the fact that gender budgeting pilot projects have so far largely been implemented separately from the first implementation attempts at outcome-oriented administrative management. It is now the task of the various management and coordination groups to ensure that no parallel activities are pursued and uncoordinated parallel structures established, but rather that the implementation process is *integrated*.

Even downstream or now autonomous institutions, such as the universities, are to be integrated in the gender budgeting process. In the service agreements 2010–2012 between universities and the Ministry of Science and Research gender budgeting is incorporated as a new equality-policy approach. In this way, the budget policy of the universities is to be expanded to take in the gender perspective.

All in all, it appears at the federal state level that there are robust legal foundations which provide for gender budgeting on a binding basis and link it to outcome-oriented budget processes. This means that there is a clear legal remit. What is not clear, however, is the extent to which this legal remit has really become binding or whether the interpretation of this legal remit will really lead to equality-promoting changes in budget policy on the part of the public administration. To date, as noted, activities at the federal level have been limited to pilot projects of varying levels of ambition and isolated attempts to define gender-specific target outcomes. Although there are a »toolkit« and instructions on the section »Gender Aspects of the Budget« it is not clear whether they are used systematically. In particular, there appears to be a lack of uniform, binding quality standards: pilot projects so far are of widely varying quality,

sometimes exhibiting a fundamental misunderstanding of gender budgeting as such, for example, when measures for promoting women or the proportion of women among employees are presented in the section »Gender aspects of the budget.« Given that pilot projects have been running since 2004, the elementary nature of the presentations is astonishing in a number of cases.

Although there are institutions within the public administration in the form of the Interministerial Working Group Gender Mainstreaming (Interministeriellen Arbeitsgruppe Gender Mainstreaming/Gender Budgeting – IMAG GM/GB) and the Women’s Section at the Federal Chancellery, which is also responsible for gender mainstreaming, an active strategic management and design of the process is scarcely discernible. The Interministerial Working Group makes available information and tools for gender budgeting.<sup>5</sup> For the purposes of support and standardization the departments of the then Ministry for Women (Federal Chancellery) were provided with a »toolkit for government in the public administration« (see Frey et al. 2007), as well as notes on the explanations to »Gender Aspects of the Budget.«<sup>6</sup> These documents are paid little attention, as far as can be discerned from the publicly available descriptions of the pilot projects. The quality of implementation seems still to depend primarily on the commitment of individual departments or individual persons within the department.

Also noteworthy is the fact, that so far, implementation has been centered purely on the public administration. No new possibilities for participation have been created by gender budgeting processes to date. Although analytical results are, like all budgetary materials, publicly available, nothing is being done to reach a broader public.

Also completely lacking at the federal level so far is the systematic application of the results of gender budgeting analyses to improve the use of funds. It rather seems that results which are instructive from a gender perspective – for example, in the area of research (Frey et al. 2007) or in the area of the Finance Ministry (BMF 2002; Biffel et al. 2006) – are not being taken further, and in subsequent years new pilot projects are being implemented to some extent in isolation from previous findings and experiences.

---

5. On this, see [www.imag-gendermainstreaming.at](http://www.imag-gendermainstreaming.at) (last accessed on December 29, 2009).

6. Available at: [www.frauen.bka.gv.at/DocView.axd?CobId=29898](http://www.frauen.bka.gv.at/DocView.axd?CobId=29898).



Analysis shows that none of the criteria for successful implementation of gender budgeting at federal level listed in Chapter 2 have been completely met. Some essential aspects, such as, in particular, participation and openness, accountability and gender budget analysis as a basis for improved use of funds, are even largely lacking so far. As a result, there remain major challenges, despite the good legal foundations and several years of preliminary work, before gender budgeting can be transformed into an effective instrument for equality at federal level. These challenges include the implementation of uniform quality standards, targeted management and control, the linking of gender budgeting and outcome orientation, and a gradual expansion of pilot projects to all essential parts of the budget, the establishment of participation and openness and the use of gender budgeting as a possibility for gender-equitable use of funds.

## Gender Budgeting at Regional and Local Level

With regard to activities at the level of the federal »Länder« and municipalities the picture is extremely mixed. For example, to date only a few »Länder« have framed state government decisions or »Landtag« resolutions specifically on gender budgeting (for example, Upper Austria, Burgenland, and Vienna).<sup>7</sup> There are a number of websites, studies and reports on pilot projects,<sup>8</sup> but so far there has been no systematic documentation or analysis of these activities. Only in Vienna and Upper Austria were strategies developed for the extensive introduction of gender budgeting. The Vienna state government decided in January 2005 to extend gender mainstreaming to include gender budgeting.<sup>9</sup> Building on the pilot work in one district, Meidling,<sup>10</sup> gender budgeting was both

---

7. Source: Gender Budgeting Art. 13 para 3 B-VG/Implementation – »Land« Position Statements (»Länderstellungnahmen«), unpublished document of the Department for Women and Equality Issues, Section II/1 (March 25, 2009).

8. See, for example, [www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html](http://www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html), [www.imag-gendermainstreaming.at/cms/imag/](http://www.imag-gendermainstreaming.at/cms/imag/), [www.genderalp.at](http://www.genderalp.at), [www.ooe.gv.at](http://www.ooe.gv.at).

9. Source: [www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html](http://www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html) (last accessed on September 3, 2009).

10. Quoted from: [www.imag-gendermainstreaming.at/cms/imag/content.htm?channel=CH0562&doc=CMS1208439603513](http://www.imag-gendermainstreaming.at/cms/imag/content.htm?channel=CH0562&doc=CMS1208439603513) (last accessed on September 3, 2009).

integrated in the regular district budgetary process and implemented for the whole city of Vienna. Besides the appointment of gender budgeting representatives, in August 2005 gender budgeting was embedded in the budget department, as a result of which since then it has been a fixed component of the regular budget drafting process. Since 2006, both budget estimates and statements of accounts have included a specific chapter on gender budgeting.

In Vienna, there are uniform guidelines, standards, and methods for the implementation of work. Although their design is simple – in essence, it involves sex counting – they are implemented regularly and systematically. Announcements that analysis would be deepened and extended to encompass further aspects have not had discernible effects. As at the federal level, although budget documents are public, no measures have been taken to make the information accessible to a broader public or to involve them more in the budget process. Similarly, discernible measures are lacking for drawing on analytical results as a basis for improving the use of funds.

As in Vienna, in 2004 it was also decided to introduce gender budgeting systematically in Upper Austria. The research project »Gender Budget Analysis in Upper Austria,« (part) funded within the framework of an EU project (Mayrhofer et al. 2006), served as a pilot project.<sup>11</sup> With this study, foundations were laid down on the basis of three selected policy areas – health, education, and sport – in particular with regard to the definition and description of gender-specific disparities, the establishment of concrete target criteria, the development of indicators to measure the achievement of goals, and the working out of a bundle of measures for overcoming gender disparities.

Based on the results of the study the further implementation of gender budgeting proceeded within the framework of general gender mainstreaming policies, focusing on training, the establishment of equality targets in every department, the development of guide manuals (cf. Buchinger et al. 2008),<sup>12</sup> the collection of all data on a gender-specific basis, and the inclusion of gender mainstreaming in outcome-oriented

---

11. The study »Gender Budget Analysis in Upper Austria« was drafted between 2005 and 2006 by the Austrian Institute for Economic Research (WIFO) and by Solution, Sozialforschung und Entwicklung, on commission from the »Land« of Upper Austria and implemented within the framework of the EU project »GenderAlp!« within the INTERREG IIIB-»Alpenraum« [Alpen region] program.

12. Based on Gubitzer, Klatzer, and Neumayr (2008).

public administration (for details, see *ibid.*). With the implementation of pilot projects, persons from the area of controlling and budgeting are appointed, assisted by seminars with external consultation. In parallel with this, gender-differentiated data collection by means of declarations of compliance was improved within the framework of fund allocation. Based on the results of the pilot projects gender budgeting is to be rolled out extensively across the whole Upper Austrian budget in the medium to long term. This will constitute the greatest challenge because fundamental political decisions must be taken in this connection, for example, the establishment of political equality targets.

As in Vienna, in Upper Austria it seems that the relevant political decisions, strategic management, and institutionalization represent long-term processes. Resources are invested in the expansion of capacities and the implementation of pilot projects, and external expertise is deployed for the development of the approach and in support of the various processes. On the other hand, it appears here too that participation and changes in the use of funds to remedy identified gender inequalities have so far received little attention.

At the local level, the picture is even more diverse. Some momentum came from the Green Educational Workshop (»Grüne Bildungswerkstatt«) in Upper Austria which, as early as 2005, developed a manual for gender-equitable municipal budgets (Klatzer/Neumayr 2006), to support all municipal politicians in Austria in the implementation of gender budgeting. At city and municipal level there is a variety of gender budgeting activities,<sup>13</sup> albeit sporadic. These activities range from individual pilot projects – for example, in the city of Salzburg to promote apprenticeships (Schmidt 2006) or sport (Schmidt 2008) – through a structured and documented introductory process of gender budgeting in Klosterneuburg (Breiter et al. ND) to a gender analysis of the municipal budget in Tulln.

Given that, since the constitutional provision cited at the beginning came into force on January 1, 2009, the implementation of gender budgeting has been a legal obligation at municipal level, this is a meager showing.<sup>14</sup>

---

13. On this, see [www.imag-gendermainstreaming.at/cms/imag/content.htm?channel=CHO562&doc=CMS1208439603513](http://www.imag-gendermainstreaming.at/cms/imag/content.htm?channel=CHO562&doc=CMS1208439603513).

14. For the purpose of this article we asked the Association of Towns and the Association of Municipalities, which represent their interests, what gender budgeting activities have been implemented or planned. In its response to our inquiry the

## Summary and Outlook

In recent years, gender budgeting projects have been launched at all federal levels in Austria. However, it cannot be said that gender budgeting has been established and institutionalized as a key equality initiative in the budget process. In particular, at »Land« and municipal level, there are still only individual initiatives and projects, despite its constitutional basis. So far, analyses have concentrated – with the exception of Vienna – mainly on specific areas of the budget. In addition, it is a general weakness of all activities that they remain stuck in the analytical phase: so far, the need for change which has been identified in order to improve equality has not led to structural changes in budget policy measures at any level.

The successful realization and implementation of gender budgeting requires a series of operationalizations and general conditions.

### Lack of Quality Standards

The lack of uniform, generally accepted quality standards with regard to the implementation of gender budgeting is evident from the wide qualitative variation. The tendency towards a simplistic counting of men and women (sex counting) reduces the meaningfulness and potential of analyses. The lack of an institution tasked with the development of such standards is evident. In particular, a core concern of gender budgeting – the extension of economic analysis and the inclusion of the interaction between public budgets and unpaid work – is largely absent.

### A Lack of Attention to Participation and Openness

It consistently emerges that, although most results of gender budgeting work are published, it is frequently in places on the internet difficult to

---

Association of Towns referred to the fact that there had been a wide-ranging discussion of gender budgeting in the Finance Committee (finance directors) of the Austrian Association of Towns in spring 2009. Furthermore, a joint meeting of finance committees and a women's committee on this topic is planned. However, the Association does not have systematic data on activities – according to the response – »in particular because the developments in individual towns are extremely diverse« (ibid). We had received no response from the Association of Municipalities at the time of writing this article.

access for the public and buried amongst detailed budget materials. Budget documents and the corresponding budget analyses of relevant expenditure and revenues are not made specifically available to the public in comprehensible form. There is no transfer of analyses into the political debate through budget policy priorities.

Also lacking are measures for enhanced participation within the framework of gender budgeting measures, neither within individual projects or in the design of gender budgeting activities. The limits of this primarily administration-centered access to gender budgeting in Austria are already evident after only a few years. Neither the potential benefits of gender budgeting as an equality-policy instrument are being exploited nor has gender budgeting been established so far as an accountability instrument of government policy, with which the government can give an account of its equality-policy performance.

### Bindingness and Accountability

With the constitutional and general legal anchoring of gender budgeting the Austrian administration has been given a clear legal remit for implementation. Now it must be clarified how this can be made binding. The question arises of political and administrative responsibility and accountability with regard to the improvement of equality within the framework of budget processes. While at the federal level activities are under way, the great majority of municipalities and even »Länder« are lagging behind. The potential of gender budgeting as an accountability instrument for the government, as a step towards gender justice, has not been exploited. Clear standards are also lacking, such as concrete equality targets and quantitative and qualitative indicators for the evaluation of progress in the direction of gender justice.

### Gender Budget Analysis without Exploiting Its Potential for Change

Despite the merits of civil society activities in the introduction of gender budgeting in Austria and in its anchoring in the Constitution, gender budgeting has been understood at all levels primarily as an activity internal to the public administration. The results so far show that the gender policy contents and purpose of the initiative to change gender relations via budget policy tend to get lost in the course of implementation. Particular pilot projects – above all, those which were implemented externally –

sometimes indicate a considerable need for action. The measures needed for change have (so far) largely not been implemented, however. The public administration tends to get lost in detailed analysis and the political perspective is generally lacking. The danger is, in view of the results so far, that gender budgeting in the public administration will take on a life of its own and develop into a routine and inconclusive activity.

### Need for Independent »Intervention«

One of the main conclusions of the analysis of the state of implementation in Austria is the urgent need for external supplementation of internal administrative measures. There is urgent need for action with regard to the quality of activities, their publicizing, in the sense of stimulating public debate, and the realization of analyses in concrete policy measures. The integration of gender competence and gender budgeting know-how in the process should be ensured, as well as the cooperation of academia and civil society. Already at an early stage, within the framework of the introduction of gender budgeting, civil society actors demanded the establishment of a gender budget forum, with broad public involvement, to promote transparency and participation, an advisory committee for the planning and implementation of gender budgeting, and the establishment of an independent, publicly financed gender institute tasked with monitoring, research, and advising the public authorities on gender and public finances (Watch Group Gender und öffentliche Finanzen ND: 9f).

### Gender Budgeting as Litmus Test in Combating the Crisis

The financial and economic crisis, which will significantly impair the debt situation of public budgets in the coming years, appears likely to sideline gender budgeting for the time being. The demand for the equality of women and men within the framework of budget policy has low priority at present. In that respect, budget policy measures to combat the crisis and the options for the requisite medium-term consolidation of public budgets have important equality-related aspects. For example, it is important to consider to what extent economic stimulus measures benefit women and men, directly and indirectly, and how the burden of the required consolidation measures will be distributed between the sexes. The very extent of these measures makes the carrying out of gender-oriented analyses advisable and not only ex-post but also and in particu-

lar ex-ante, so that – and this was neglected in the putting together of the stimulus packages – measures can be modified in the event of an unfavorable equality balance.

## Literature

- BEIGEWUM, Beirat für gesellschafts-, wirtschafts- und umweltpolitische Alternativen (ed.) (2002): *Frauen macht Budgets, Staatsfinanzen aus Geschlechterperspektive*. Vienna: Mandelbaum.
- Biffl, Gudrun, Elisabeth Klatzer and Margit Schratzenstaller (2006): »Gender Prüfung im Finanzressort, Handreichungen für Gender Prüfungen im Finanzressort,« Annex to the WIFO study commissioned by the Finance Ministry, Vienna.
- Breiter, Marion and Elisabeth Klatzer (ND): »Gender Budgeting in Klosterneuburg, Projekt zur Einleitung eines Gender-Budgeting-Prozesses auf Gemeinde-Ebene 2006–2007,« NP; available at: [www.institut-sofia.at/downloads/Doku\\_Gender-Budgeting\\_KIBg.pdf](http://www.institut-sofia.at/downloads/Doku_Gender-Budgeting_KIBg.pdf) (last accessed on September 3, 2009).
- Buchinger, Birgit, Luise Gubitzer, Elisabeth Klatzer, Karoline Mitterer, Katharina Muhr, Sybille Pirklbauer, Nicole Schaffer, Christa Schlager and Margit Schratzenstaller (team of authors) (2009): »Gender Budgeting in Österreich, Möglichkeiten und Grenzen einer politischen Gleichstellungsstrategie,« in: Appelt, Erna (ed.): *Gleichstellungspolitik in Österreich. Eine kritische Bilanz*; Innsbruck: Studienverlag: 79–98.
- Buchinger, Birgit, Ulrike Gschwandtner, Nicole Schaffer, Birgit Woitech and Christine Mayrhuber (2008): »Gender Budget Analyse, Leitfaden für bewirtschaftende Stellen der Landesverwaltung Oberösterreich,« developed within the framework of the EU project »GenderAlp!« within the INTERREG III B Alpenregion Programme; edited by the »Land« of Upper Austria, Linz.
- Budlender, Debbie, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay (2002): *Gender Budgets Make Cents. Understanding Gender Responsive Budgets*. London: Commonwealth Secretariat.
- Bundesministerium für Finanzen (2002): »Ist das österreichische Steuersystem tatsächlich »geschlechtsneutral«? Ergebnis eines Lohn- und Einkommensteuer-Vergleichs Männer Frauen,« Gender Mainstreaming working group at the Finance Ministry, Vienna.
- Bundesministerium für Finanzen (2009a): »Wirkungsorientierte Haushaltsführung, Handbuch,« Wien; available at: [https://www.bmf.gv.at/Budget/Haushaltsrechtsreform/2EtappederHaushalts\\_10081/09-04-24\\_Handbuch\\_WoHHF.pdf](https://www.bmf.gv.at/Budget/Haushaltsrechtsreform/2EtappederHaushalts_10081/09-04-24_Handbuch_WoHHF.pdf) (last accessed on December 12, 2009).
- Bundesministerium für Finanzen (2009b): »Bericht der Bundesregierung – Strategiebericht 2009–2013 gemäß § 12 g BHG, Strategiebericht zum Bundesfinanzrahmengesetz 2009–2013,« Vienna.

- Elson, Diane (2002): »Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples,« paper presented at the conference on Gender Budgets, Financial Markets, Financing for Development (February 19 and 20, 2002); Heinrich Böll Foundation, Berlin.
- Europarat (2005): *Gender Budgeting. Final Report of the Group of Specialists on Gender Budgeting*, Strasbourg.
- Frey, Regina and Manfred Köhnen (2007): *Arbeitshilfe für Gender Budgeting in der Verwaltung*, commissioned by the Federal Chancellery – Ministry for Women, Media and Public Service, Vienna.
- Frey, Regina and Ulrike Spangenberg (2007): *Gender Budgeting in fünf Forschungsprogrammen*, study commissioned by the Ministry for Science and Research, Berlin.
- Gubitzer, Luise, Elisabeth Klatzer and Michaela Neumayr (2008): »Gender Budgeting – Anleitung und Beispiele zur Umsetzung in öffentlichen Institutionen,« Vienna.
- Klatzer, Elisabeth (2009): »Reform of Public Finance Management: Integrating Gender Budgeting and Performance-Based Budgeting,« paper presented at the 12th biennial CIGAR Conference Comparative International Governmental Accounting Research »New Challenges for Public Sector Accounting,« May 28–29, 2009, Modena.
- Klatzer, Elisabeth (2008): »Neue Qualitätsmaßstäbe für die Finanzpolitik – Gender Budgeting als Prüfmaßstab geschlechtergerechter Budgetpolitik,« in: Iris Appiano-Kugler/Traude Kogoj (eds.): *Going Gender and Diversity, Ein Arbeitsbuch*. Vienna: Facultas Universitätsverlag: 113–24.
- Klatzer, Elisabeth (2006): »Geschlechtergerechte Budgetgestaltung – Gender Budgeting in Österreich. Überblick und Ausblick,« in: Ruperta Lichtenegger/Gudrun Salmhofer (eds.): *Gender Budgeting. Theorie und Praxis im internationalen Vergleich*. Studien zur Frauen- und Geschlechterforschung, Volume 4. Innsbruck: Studienverlag: 133–53.
- Klatzer, Elisabeth (2003): *Geschlechtergerechtigkeit als Kernthema der Budget- und Wirtschaftspolitik: Theorie und Praxis von Engendering Budgets*; Dissertation, WU Wien.
- Klatzer, Elisabeth and Michaela Neumayr (2006): *Das geschlechtergerechte Gemeindebudget, Ein Leitfaden zur Einführung des Gender Budgeting auf kommunaler Ebene*. Attnang-Puchheim: Verlag der Grünen Bildungswerkstatt oö.
- Mayrhuber, Christine, Michaela Neumayr, Margit Schratzenstaller, Birgit Buchinger and Ulrike Gschwandtner (2006): »Gender-Budget-Analyse für Oberösterreich,« study by the Austrian Institute for Economic Research and Solution commissioned by the Office of the Provincial Government of Upper Austria, Vienna/Salzburg.
- Schaffer, Nicole, Florian Holzinger and Birgit Woitech (2009): *Gender Budgeting in Forschungs- und Technologieprogrammen (bmvit)*, study commissioned by the Ministry for Transport, Innovation and Technology, Vienna.
- Schmidt, Alexandra (2006): *Geschlechtergerechte Lehrstellenförderung, Die Anwendung von Gender Mainstreaming und Gender Budgeting am Beispiel der Lehrstellenförderung*



*ung der Stadt Salzburg*, analysis, report, measures, edited by the Women's Office of the City of Salzburg.

Schmidt, Alexandra (2008): *Geschlechtergerechte Sportförderung, Befragungsergebnisse und Bericht*, edited by the Women's Office of the City of Salzburg.

Watch Group. Gender und öffentliche Finanzen (ND): »Geschlechtergerechte Budgetgestaltung.« Wien; available at: [www.partizipation.at/fileadmin/media\\_data/Downloads/themen/watchgroup\\_genderbudgeting\\_darstellung.pdf](http://www.partizipation.at/fileadmin/media_data/Downloads/themen/watchgroup_genderbudgeting_darstellung.pdf) (last accessed on February 3, 2010).