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## Introducing Gender Perspectives in the Budgetary Process at the Central Government Level

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### ABSTRACT

Governments across the world have implemented gender budgeting, but research on the topic is scarce. This article looks at how the introduction of gender perspectives in budget documents has informed the allocation of public resources at the central government level in Austria. The study combines a qualitative and quantitative document analysis of plenary speeches by members of parliament during budget approval. The results first show that gender budgeting related information was frequently mentioned in budget debates and thus informed resource allocation. Second, the analysis provides insights into which speakers are ‘promoters’ of gender budgeting in the legislative arena.

### KEYWORDS


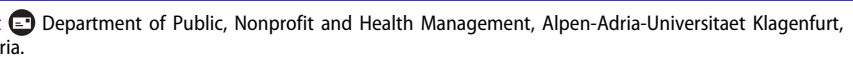
Gender budgeting; performance-informed budgeting; resource allocation; central government level

### Introduction

Gender equality and the empowerment of women have been at the center of societal debate for several decades, and policy-makers and public managers have paid increasing attention to how public policies can affect women and men differently (Lavena & Riccucci, 2012). This has sparked efforts of *gender budgeting*, where gender perspectives are introduced into the budget as the instrument where public policies are prioritized and a government’s revenues and expenditures are monitored and controlled (see OECD, 2015; Schick, 1966). The concept has been introduced in Australia already in the 1980s (Sharp & Broomhill, 2013), but it was the World Conference on Women in Beijing in 1995 that set the stage for gender budgeting (e.g., Stotsky, 2016) – initially, mainly in developed countries. However, frameworks, guidance, and mandatory requirements by professional bodies such as the IMF, OECD, or UN (see also Sharp, 2003) have promoted similar efforts in developing countries, particularly alongside budgeting and accounting reforms that were mandatory in exchange for international capital (Holvoet, 2007). Today, dozens of countries worldwide have implemented gender budgeting initiatives (Stotsky, 2016), and the vast majority of OECD countries (90%) report using tools to promote gender equality (Downes et al., 2016). Research on this topic, however, apart from contributions that look at the design of gender budgeting initiatives (see Downes et al., 2016;

Stotsky, 2016), is scarce. Only a few studies so far have investigated whether and how the introduction of gender perspectives in budget processes has informed the allocation of public resources (see Bamanyaki & Holvoet, 2016; Combaz, 2013), although this is seen as the intermediate step towards achieving gender equality (see Budlender, 2009; Elson & Sharp, 2010).

The present article addresses this gap by looking at how the introduction of gender perspectives in the budgetary process has informed the allocation of public resources at the central government level in Austria – a country that has recently been described as ‘one of the most interesting examples’ for gender budgeting (Stotsky, 2016, p. 24). In doing so, the study builds on considerations of performance information use in the public sector (e.g., Askim, 2009; Grossi et al., 2016; Raudla, 2012). First, taking a supply-side perspective of information, it describes how gender perspectives have been introduced in the federal budget documents and presents a detailed view of the design of the most recent gender budgeting approach. Second, it looks at the demand-side of information to explore whether and how gender budgeting related information is used by actors who are responsible for the prioritization of policies and the allocation of public resources in the legislative arena. The study combines a quantitative and qualitative analysis of plenary speeches by members of parliament during budget approval over a period of 15 years, covering different

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approaches to considering gender equality in the allocation of public resources. In addition to showing the role of gender perspectives in parliamentary budget debates, the study provides insights into those members of parliament who showed a positive attitude towards gender budgeting during budget debates and thereby acted as ‘promoters’ of the approach.

The article is structured as follows. The next section provides an overview of the concept of gender budgeting, its implementation in different country contexts, and relevant research on the topic. Section three looks at the different approaches to introducing gender perspectives in budgeting in Austria over time, and provides a detailed view of the current design of gender budgeting at the central government level using the typology of gender budgeting initiatives put forth by Holvoet (2007). Data and methods are provided in section four. The results of the quantitative and qualitative document analyses are provided in section five, and discussed in the subsequent section. The conclusion as well as avenues for further research are provided in the final section of the article.

### Gender budgeting – an overview

The decisions on resource allocation that are taken in the budgetary process affect girls and women, boys and men differently (Bellamy, 2002; Lavena & Riccucci, 2012). As governmental budgets reflect political priorities, neglecting this distinct impact on males and females means carrying forward economic disparities and (traditional) social roles of women. Early advocates of gender budgeting have therefore argued that a budget is not gender neutral, but rather can be described as gender blind (Elson, 1998). In this context, gender budgeting has been heralded as a way of introducing gender perspectives, or applying gender mainstreaming, in the budgetary process. It provides different tools and instruments that allow for an assessment of budgets to uncover how the way public funds are raised and spent affect men and women differently, or to restructure revenues and expenditures to promote gender equality (see Directorate General of Human Rights, 2005; Sarraf, 2003). After pilot projects of gender budgeting had shown positive effects (Rubin & Bartle, 2005), the concept received much awareness in public policy and public administration practice.

However, the degree of implementation of gender budgeting varies widely across countries and governmental levels (Budlender, 2002; Downes et al., 2016; Fragoso & Enríquez, 2016; IMF, 2017; Kolovich & Shibuya, 2016; Stotsky, 2016), and there often exist shortcomings in the systematic collection and analysis of sex-disaggregated data, which is considered a crucial

prerequisite for successful gender budgeting initiatives (Budlender & Hewitt, 2003; Elson, 2002b). One of the most active international organizations in the field of international development, economics and finance, the IMF, has conducted several surveys of gender budgeting efforts in different world regions – in Asia (Chakraborty, 2016), Europe (Quinn, 2016), the Middle East and Central Asia (Kolovich & Shibuya, 2016), and Sub-Saharan Africa (Stotsky et al., 2016), as well as in the Western Hemisphere more generally (Fragoso & Enríquez, 2016). The latter adds a more balanced view of international developments in gender budgeting given that prior work has mainly focused on developing countries that have usually been placed outside the traditional concept of the Western Hemisphere (see Holvoet, 2007). These overviews and surveys paint a nuanced picture of gender budgeting across the globe, showing that gender budgeting has found entrance into governments in different forms. While some countries, e.g., Austria, Belgium and Spain, are highlighted as examples of more progressed efforts of gender budgeting (IMF, 2017; O’Hagan & Klatzer, 2018; Quinn, 2016; Stotsky, 2016), and several countries in the Americas, e.g., Brazil, Chile, Mexico, and Peru, have picked up on gender budgeting initiatives as part of other performance-oriented or participatory approaches in budgeting at different scale,<sup>1</sup> interestingly, there are no assessments on the United States (U.S.). Although the country has a long-standing tradition of performance-oriented budgeting (see Botner, 1970; Moynihan, 2006; Shea, 2008), there exists no comprehensive approach of gender budgeting at the federal level; kin initiatives are limited to the sub-national level, but mainly found in local governments. The U.S. is also among the few countries worldwide which have not (yet) ratified the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (Budlender, 2002; Fragoso & Enríquez, 2016), but many governments at the sub-national level have implemented CEDAW ordinances (e.g., San Francisco, Cincinnati, Honolulu, Los Angeles, Santa Clara County, Miami-Dade County) or resolutions (e.g., Boulder City and Boulder County, Kansas City, the State of Kentucky, New Orleans, Pittsburg, Salt Lake City, West Hollywood), or are currently paving the way to respective implementation (e.g., Boston, Denver, Houston, Palo Alto, Philadelphia, San Diego, Washington, D.C.) (The Leadership Conference Education Fund, 2018). In the course of CEDAW ordinances, in particular, governments are required to examine their budgets with respect to gender equality issues. More recently, in light of the planned cuts in programs that are beneficial to women in the federal budget, the topic of gender

equality has received increased attention by the media, think tanks, and the public at large. This has consequently sparked new calls for and ideas on gender budgeting initiatives also at the federal level in the U.S.<sup>2</sup>

Given the decade-long experience with the concept in practice, it is surprising that gender budgeting has been rarely addressed in academic literature. The majority of scholarly contributions can be found in journals in the field of gender studies, development studies, and to a lesser extent, economics. Interestingly, despite its clear link to budgeting in the public sector, public administration and public management scholars have been less vocal on the topic of gender budgeting (see also McGinn & Patterson, 2005). An initial review of literature in 15 renowned academic journals in the field of public administration and public management (*Administration & Society*, *Australian Journal of Public Administration*, *Canadian Public Administration*, *Governance*, *International Journal of Public Administration*, *International Public Management Journal*, *International Review of Administrative Sciences*, *Journal of Public Administration Research and Theory*, *Public Administration*, *Public Administration Quarterly*, *Public Administration Review*, *Public Management Review*, *Public Money & Management*, *Public Policy and Administration*, and *The American Review of Public Administration*) carried out by the authors of the present article showed that only two articles address this topic (O'Loughlin & Newton, 2014; Rubin & Bartle, 2005).

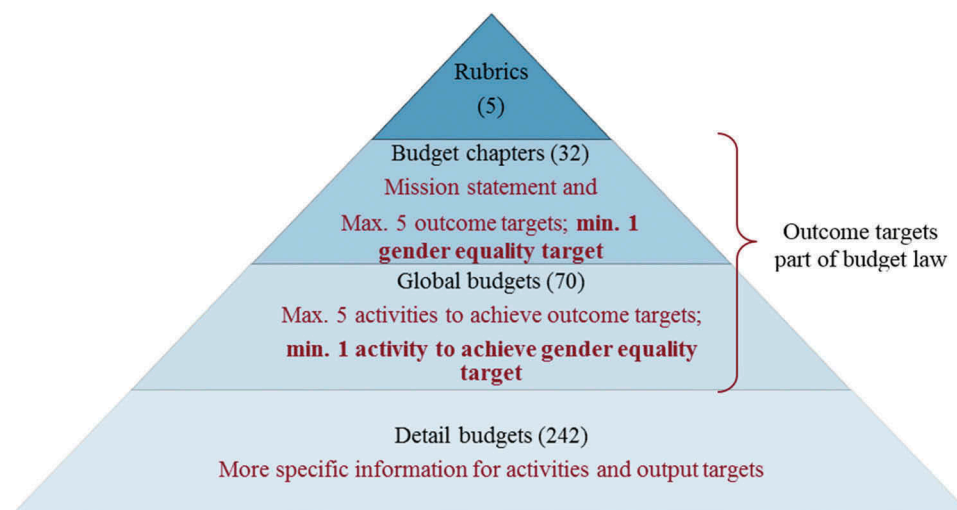
In contrast, there is a considerable number of contributions in outlets by professional organizations (governmental institutions and inter-governmental institutions such as the OECD, IMF, or UN), that either provide single-country case studies focusing on describing the country's approach to gender budgeting itself (e.g., Holvoet, 2007; Sharp & Broomhill, 2002; Zakirova, 2014), or compare gender budgeting initiatives across countries, using different classifications or frameworks aimed at capturing the 'extent' of gender budgeting efforts (e.g., Downes et al., 2016; Quinn, 2017; Stotsky, 2016). However, only a few contributions so far have investigated the impact of gender budgeting initiatives on the overall socio-economic situation of women (the overarching goal of gender budgeting), which may be due to potential bias of external factors or confounders that causes difficulties for the measurement and attribution of effects. Interestingly, little is also known about how gender budgeting affects budget debates and thus the process of planning and prioritizing policies in the legislative arena (Bamanyaki & Holvoet, 2016; Combaz, 2013). The present study addresses this gap by looking at how the introduction of gender perspectives has informed the allocation of public resources at the central government level. The

next section takes a supply-side perspective of information and provides an overview of the different approaches to introducing gender perspectives in the budgetary process in Austria during the last 15 years. Further, it provides a detailed view of the design of the current gender budgeting approach at the central government level.

### Introducing gender perspectives in the budgetary process in Austria

In Austria, gender equality aspects were first integrated into the federal budget 2005. The central government tested incorporating a gender-aware budget appraisal for selected line-items in a pilot project, publishing it as 'gender aspects' in the explanatory notes to the budget (Klatzer & Neumayr, 2006). Since 2009, the federal constitution requires that all governmental levels (central, states '*Laender*', and local) pursue equality of women and men in their budgeting systems (B-VG Art 13(3)). However, it was the federal budgeting and accounting reform in 2013 that lay the ground for performance-informed budgeting and within this framework also for a comprehensive approach to gender budgeting at the central government level. Along these lines, it has been highlighted also in literature that gender budgeting is more likely and easier to implement in governments (or, governmental levels or entities) where performance-oriented budgeting is already in place (see Holvoet, 2007; Sharp, 2003), as both concepts are based on similar processes and considerations (see Askim, 2009; Frisco & Stalebrink, 2008; Grossi et al., 2016; Lu & Willoughby, 2015; Raudla, 2012; Ter Bogt et al., 2015).

This approach to gender budgeting at the central level assures that gender perspectives are implemented in the federal budget via mandatory consideration of respective outcome targets in the performance-informed budgeting system.<sup>3</sup> The underlying logic is that performance information is included in budget documents in different forms and content, depending on the respective layer (see Figure 1). The top layer represents five general *rubrics*: law and security, employment/social/health/family matters, education/research/arts/culture, economy/infrastructure/environment, financial matters. 32 *chapters* corresponding to line ministries/departments are assigned to these rubrics. For each of these chapters, a brief mission statement and up to five objectives (outcome targets) must be provided, at least one of which needs to address gender equality. At the global budget level (70), a maximum of five activities to achieve outcome targets are defined, and at the lowest level of operational units, detail budgets are presented with more specific



**Figure 1.** Implementation of gender equality into the budget system.

information for activities and output targets. However, detail budgets are supplementary documents for the internal management of central government entities, and as such not part of the budget law that is enacted by the legislature. The chapters and global budgets in contrast are presented in the budget draft and once the budget law is enacted by the parliament, are legally binding for the administration.

The budget documents are prepared and approved as follows. Based on the proposals by the administration, the minister of finance presents a budget draft to the parliament in October, and members of parliament debate for the first time (first reading). The draft is then referred to the parliamentary budget committee that critically reviews the budget in several meetings. The budget draft is then returned to the parliament in November/December for a second (and if necessary, a third) reading (plenary debate), vote on each chapter and approval of the budget.

### ***The design of gender budgeting at the central government level in Austria***

The following provides a detailed view of the design of the gender budgeting approach at the central government level in Austria using the typology put forth by Holvoet (2007). The respective criteria provide a useful framework for a structured analysis and discussion of (often very diverse) gender budgeting initiatives (see Table 1).

With regard to *political location and actors*, the gender budgeting initiative at the central government level is located *inside government*. There is no combination with international or civil society organizations, and also no participation by citizens or citizen groups. By incorporating gender equality outcome targets in

the new budget structure, administrators, i.e. the *executive arm of government*, are obliged to provide more specific information on activities and output targets in the detail budgets, and politicians, i.e. the *legislative arm of government*, pass the budget and thus sanction a minimum of one gender equality outcome targets per chapter and at least one activity to achieve the latter as provided in the global budgets.

The *goals* of the Austrian gender budgeting initiative are first, that central government (as well as the state and local government) pursue equality of women and men in its budgeting system (B-VG Art 13(3)), second, that in its budget execution, the central government adhere to the principle of outcome orientation, and in particular to the objective of de facto equality of women and men, transparency, efficiency, and true and fair view of the central government's financial condition (B-VG Art 51(8); Steger, 2010), and third, that the particularities be clarified by federal law, which includes directives for activities to achieve the outcome targets – in particular the objective of gender equality (B-VG Art 51(9)).

From a *focus and coverage* perspective, gender budgeting at the central level in Austria addresses multiple *themes*. Gender equality is incorporated in the new budget structure, and therefore in five broad policy fields, as mentioned above. Furthermore, gender equality outcome targets are implemented in the *entire federal budget*, and thus are considered in all revenues and expenditures of the federal government.<sup>4</sup> As mentioned above, gender equality has been implemented in all *budgetary processes*, and in *all phases of the budgeting cycle*.

The Austrian central government shows a distinctive system of gender budgeting (see Downes et al., 2018), where none of the most widely applied *approaches*



**Table 1.** Typology of gender budgeting initiatives, see Holvoet (2007), Bamanyaki (2016).

Criteria	Features
Political location and actors	<ul style="list-style-type: none"> <li>▪ Inside government: <ul style="list-style-type: none"> <li>• Executive arm of government</li> <li>• Legislative arm of government</li> </ul> </li> <li>▪ Outside government: <ul style="list-style-type: none"> <li>• Civil society, non-governmental organizations</li> <li>• Academic institutions</li> </ul> </li> <li>▪ Combined: <ul style="list-style-type: none"> <li>• Government with international organizations</li> <li>• Government with civil society organizations</li> <li>• Government with citizens (in participatory budgeting initiatives)</li> </ul> </li> </ul>
Goals	<ul style="list-style-type: none"> <li>▪ Adhering to international commitments (gender equality)</li> <li>▪ Distributive justice and equity <ul style="list-style-type: none"> <li>• Challenging economic and social policies, macroeconomic policy frameworks</li> <li>• Challenging and correcting for gender bias in policies, programmes, and budgets</li> </ul> </li> <li>▪ Efficiency and effectiveness of government policy and implementation</li> <li>▪ Transparency and accountability</li> <li>▪ Enhanced citizen participation and advocacy</li> <li>▪ Empowerment of specific groups (girls, women, marginalized groups)</li> <li>▪ Enhanced democracy and good governance</li> </ul>
Focus/coverage	<ul style="list-style-type: none"> <li>▪ Themes <ul style="list-style-type: none"> <li>• Single theme (gender, poverty)</li> <li>• Multiple themes (gender, poverty, social inequalities, health, environment, etc.)</li> </ul> </li> <li>▪ Coverage <ul style="list-style-type: none"> <li>• Entire budget (all revenues and expenditures, across sectors/entities)</li> <li>• Specific items (sectors, programmes, categories of revenue and expenditure)</li> <li>• Budgetary processes</li> </ul> </li> </ul>
Phase of the budget cycle	<ul style="list-style-type: none"> <li>▪ Planning and appraisal phase (priority-setting, formulation and enactment of budget)</li> <li>▪ Implementation and monitoring phase</li> <li>▪ Audit and evaluation phase</li> </ul>
Approaches, processes and tools	<ul style="list-style-type: none"> <li>▪ Approaches <ul style="list-style-type: none"> <li>• Three-way categorization framework</li> <li>• Five-step approach</li> <li>• Budget cycle framework</li> </ul> </li> <li>▪ Processes <ul style="list-style-type: none"> <li>• Participatory approaches (involving citizens, interest groups)</li> <li>• Technical (analysis conducted by professionals within the administration and legislature, or by experts on behalf of the latter)</li> </ul> </li> <li>▪ Tools <ul style="list-style-type: none"> <li>• Gender-aware policy appraisal</li> <li>• Gender-disaggregated beneficiary assessments</li> <li>• Gender-disaggregated public expenditure incidence analysis</li> <li>• Gender-disaggregated revenue incidence analysis</li> <li>• Gender-disaggregated time use studies</li> <li>• Gender-aware medium-term expenditure framework</li> </ul> </li> </ul>
Outputs	<ul style="list-style-type: none"> <li>▪ Social impact analyses</li> <li>▪ Gender aware budget statement</li> <li>▪ Gender responsive budget guidelines or call circular</li> <li>▪ Public sector performance audit reports</li> <li>▪ Alternative (gender-sensitive) budgets</li> </ul>

(three-way categorization framework, Budlender, 2002; five-step approach, Budlender & Hewitt, 2003; budget cycle framework, Elson, 2002a) are applied. The *processes* are mainly non-participatory and *technical*: the setting and design of gender equality outcome targets and respective activities, the analyses, monitoring, and audit are conducted by professionals within the administration and legislature.

Despite the comprehensive implementation of gender budgeting, no gender-disaggregated data is available to

Austrian central government entities. This renders *tools* like gender-disaggregated beneficiary assessments, gender-disaggregated public expenditure or revenue incidence analyses, and gender-disaggregated time use studies infeasible, and thus has also been criticized by the OECD (see Downes et al., 2018). However, for each new regulatory or spending proposal, central government entities are obliged to carry out an outcome-oriented impact assessment (*Wirkungsorientierte Folgenabschaetzung*), that comprises an ex-ante as well

as ex-post evaluation of the environmental impact, bureaucratic burden, business, economic, societal, and gender equality impact. This *gender-aware policy appraisal* tool has been described as advanced practice from an international perspective (see Downes et al., 2018). The outcome-oriented impact assessment, in its ex-post evaluation form, also offers a *social impact analysis*, which is publicly accessible via the Austrian parliament or the federal chancellery websites.

As already mentioned, the integration of gender equality outcome targets in the budget structure results in a *gender aware budget statement*. However, there is no clear link between the performance information (outcome targets) and the allocated resources and thus no clear presentation of central government resources that are allocated to achieving the gender equality outcome targets (Downes et al., 2018).

## Data and method

Looking at the demand-side of information the study combines a quantitative and qualitative analysis of plenary speeches by members of parliament held during the budget approval phase, the so-called budget readings, lending from prior studies in the field of performance information use (e.g., Buylen & Christiaens, 2016; Stalebrink & Frisco, 2011). Verbatim transcripts of these budget debates are publicly available online. The analysis covers the debates of the annual budget 2005 until the bi-annual budget 2018/2019, and thereby allows looking at different approaches to introducing gender perspectives into the budgetary process. In total, two researchers analyzed 11,551 pages of transcripts of speeches on the budgets to explore if and how many speakers referred to gender budgeting, gender aspects or gender equality outcome targets, as well as how often these terms have been mentioned. This quantitative analysis was supplemented by a qualitative one, where the transcripts of speeches were manually coded based on whether their focus lay on gender budgeting itself, on the use of information retrieved from the gender budgeting system, on both, or whether it was non-discernible. The method can be regarded as a form of textual analysis and presents an advantage over studies using self-reported information use, as the latter bears the risk of desirability bias and overestimation of information use, while the former are observations of actual behavior (Buylen & Christiaens, 2016; Van Helden, 2016).

For the qualitative analysis, each speech where a reference has been made to gender budgeting, gender aspects, or gender equality outcome targets was carefully analyzed and coded as conveying either a positive,

negative, or a non-discernible attitude. In a further step, the study looks at those members of parliament who showed a positive attitude towards gender budgeting during budget debates, i.e. ‘promoters’ of gender budgeting. This part of the analysis lends from the “3-I-Framework” by Weiss (1983), which has been widely cited in literature that has looked at what drives politicians’ performance information use (see Pollitt, 2006, p. 43). The framework suggests that a politician’s policy position (here, a positive attitude towards gender budgeting) is the result of an interplay of information (here, gender equality outcome targets), interest, and ideology. A politician’s *interest* can be expressed by different variables, e.g., personal ambitions, the strive for re-election, or interest in budget increases. The present study focuses on a politician’s interest in gender equality, expressed by their membership in the parliamentary committee for equal treatment. A politician’s *ideology* refers to the ethical and moral values that shape a basic attitude toward particular policies. Scholars have argued that a politician’s ideology is expressed in, but also nurtured by his or her party affiliation (see Bressanelli, 2012; Green et al., 2002), which is why it has been used as a proxy for ideology in previous studies (see Nielsen & Moynihan, 2017).

For each member of parliament who used gender budgeting related information in budget debates, it was furthermore recorded whether they were a member of the parliamentary committee for equal treatment (as a proxy for *interest*) and whether they were affiliated with a governing or an opposition party (as a proxy for *ideology*). It has to be pointed out that between 2003 and 2007, the government was formed by a coalition of the center-right and a right-wing party, from the beginning of 2007 until the end of 2017, the center-left and the center-right parties formed a grand coalition, and since the end of 2017, a coalition of the center-right and the right-wing party is in power again. Rather than distinguishing between the different parties, the politicians’ affiliation to moderate-leaning governing parties (governing between 2007 and 2017) or to more right-leaning governing parties (governing between 2003 and 2007, and since the end of 2017, thus encompassing the debates of the budgets 2005 to 2007/2008, and 2018/2019) were considered.

## Results

The quantitative analysis comprises the frequency of mention of gender budgeting related terms, i.e. ‘gender budgeting’, ‘gender aspect(s)’ and ‘gender equality outcome target(s)’, in the plenary speeches during budget readings on the budgets 2005 to 2018/2019. During the

**Table 2.** Overview of the quantitative document analysis of plenary speeches during budget readings.

	2005	2006	2007/ 08	2009/ 10	2011	2012	2013	2014/ 15	2016	2017	2018/ 19	Total
No. of speeches addressing gender budgeting, gender aspects and gender equality outcome targets	19	5	13	11	5	8	17	8	11	12	2	111
No. of speakers	13	4	12	9	5	8	12	7	6	12	2	90
Frequency of mention of gender budgeting	30	8	10	30	10	11	26	16	14	1	0	156
Frequency of mention of gender equality outcome targets and gender aspects	11	5	13	0	1	1	5	4	9	8	0	57

time covered, the budget debates concerned a biennial budget for 2007/2008, 2009/2010, 2014/2015, and 2018/2019 (see Table 2). Gender perspectives have been most intensively debated for the annual budget 2005 (in 19 speeches). This is also the year where most speakers (13) referred to gender budgeting and information yielded from the gender budgeting system.

A closer look at the speakers reveals that members of parliament tended to hold more than one speech that addressed gender budgeting related information during debates on any given budget: 58 speakers held a total of 111 speeches in the debates on the budgets 2005 to 2018/2019. Of these 58 speakers, 18 held more than one speech – six speakers held two speeches each, five speakers held three speeches each, two held four speeches each, and there are several individual speakers who held more than four speeches, with one even referring to gender budgeting and respective information in 15 speeches. Although there is no general trend observable, the number of speeches referring to gender budgeting related information declined until the budget 2013.

The integration of gender budgeting in the new budgeting and accounting system however led to an increased attention paid to the topic (17 speeches), but the attention seems to decline again for the subsequent years. The term ‘gender budgeting’ itself has been most frequently mentioned during the debates of the annual budget 2005 and the bi-annual budget 2009/2010, where ‘gender budgeting’ has been mentioned 30 times each, followed by the budget 2013 with 26 counts.

In order to check whether gender equality may have been indirectly addressed without explicitly referring to the terms ‘gender budgeting’, ‘gender aspect(s)’, or

‘gender equality outcome target(s)’, also the frequency of mention of the term ‘equality’ (which in German may include gender equality, but does not necessarily do so) was counted. During the debate for the bi-annual budget 2009/2010, the term ‘equality’ was mentioned most frequently (74 times). Other than this spike, no pattern or general trend regarding the frequency of mention of the term ‘equality’ can be identified.

The total of 111 speeches referring to gender budgeting related information were further analyzed with regards to whether the speakers referred to the gender budgeting system itself, or used information yielded from the gender budgeting system. Table 3 summarizes the respective results. In light of the results of the quantitative analysis, the debates on the budget 2005, 2009/2010, and 2013 appear as of particular relevance. During the debates on the budget 2005, most speeches included a reference to information yielded from the gender budgeting system (10); followed by those referring to both the gender budgeting systems as well as to information yielded from the system (5), and those referring to the gender budgeting system itself (4). This tendency of speakers to use distinct information rather than referring to the system itself holds true for the subsequent budget debates, with the exceptions of the bi-annual budget 2009/2010 (the time of the constitutional amendment on equality of women and men in governmental budgeting systems), and for the annual budget 2013 (the integration of gender budgeting in the federal budgeting and accounting system).

In a next step, the study looked at the speakers’ attitude towards gender budgeting that is conveyed in their speeches. It turns out that most of the speakers who referred to gender budgeting related information

**Table 3.** Overview of the focus of the budget speeches.

	2005	2006	2007/ 08	2009/ 10	2011	2012	2013	2014/ 15	2016	2017	2018/ 19	Total
Total no. of speeches	19	5	13	11	5	8	17	8	11	12	2	111
Focus on gender budgeting	4	1	3	8	1	2	7	1	2	0	0	29
Focus on the information yielded from the gender budgeting system	10	3	9	2	2	6	5	4	5	11	2	59
Focus on both	5	1	1	1	2	0	4	3	4	0	0	21
Non-discernible	0	0	0	0	0	0	1	0	0	1	0	2



**Table 4.** Overview of speakers' attitude toward gender budgeting, per speech.

	2005	2006	2007/08	2009/10	2011	2012	2013	2014/15	2016	2017	2018/19	Total
Total no. of speeches	19	5	13	11	5	8	17	8	11	12	2	111
Positive attitude	18	5	10	8	4	7	13	8	11	7	2	93
Negative attitude	0	0	2	2	1	0	3	0	0	2	0	10
Non-discernible	1	0	1	1	0	1	1	0	0	3	0	8

showed a positive attitude toward gender budgeting (see Table 4). Unsurprisingly, if a member of parliament held more than one speech referring to gender budgeting, their attitude mainly remained the same across the speeches. There are however two exceptions: in one case, one speech suggested a positive attitude, but in another speech, the same speaker's attitude was non-discernible. In the second case, the respective speaker held four speeches; one of which suggested a positive attitude by the speaker, another one a negative, and in two speeches, their attitude was non-discernible.

In order to gain more insights into the speakers, their gender, party affiliation as well as membership in the parliamentary committee for equal treatment were recorded. The results show that out of 111 speeches, 99 speeches were held by women and 12 by men (see Table 5). 89 out of 111 speeches were held by members and alternate members of the committee for equal treatment, and only 22 by non-members. There is a balance between the number of speeches held by members of governing parties and members of opposition parties (54 and 57, respectively). Looking at the association between the proxies for interest and ideology, and the attitude towards gender budgeting, it turns out that it was more likely for members of the committee for equal treatment to show a positive attitude towards gender budgeting in their speeches (85% positive, in contrast to 77% positive attitude in speeches by non-members). In contrast, a negative attitude is shown in a similar number of speeches held by members as well as non-members of the committee. Almost all (93%) of the speeches held by members of the governing parties conveyed a positive attitude of the speaker towards gender budgeting. The share is smaller, but still

**Table 5.** Overview of the speakers referring to gender budgeting related information.

	Total	Positive Attitude	Negative Attitude	Non-discernible
Female	99	86	8	5
Male	12	7	2	3
Member of the committee for equal treatment	89	76	7	6
Non-member of the committee for equal treatment	22	17	3	2
Governing party	54	50	1	3
Opposition party	57	43	9	5

overwhelmingly positive for members of the opposition parties (75% of speeches held by members of the opposition parties conveyed a positive attitude towards gender budgeting). Interestingly, those speakers who held more than one speech referring to gender budgeting were all female, and most of them (15 out of 18) displayed a positive attitude toward gender budgeting. Interestingly, 15 out of those 18 speakers were also members of the committee for equal treatment.

## Discussion

In general, the study finds that a similar number of speeches are held by members of parliament with affiliation to a governing party and those with affiliation to an opposition party. This finding is in line with previous studies on politicians' use of performance information in general (e.g., Askim, 2009; Raudla, 2012). The results further show that there are 18 speakers who referred to gender budgeting in more than one speech during budget debates; interestingly however, most of them were affiliated with opposition parties. Most of the members of parliament who frequently used gender budgeting related information in their speeches showed a positive attitude towards gender budgeting. Thus, the analysis points to a notable group of less than 10% of members of parliament who can be regarded as 'promoters' of gender budgeting, actively introducing gender perspectives in the process of budget approval in the legislative arena. One of them stood out by using gender budgeting related information in 15 speeches during the observed time. This member of parliament was female and a member of the committee of equal treatment for several legislative periods, thus indicating a strong interest in the topic of gender budgeting.

Although the different approaches to incorporating gender perspectives into the budget process (gender-aware budget appraisal, constitutional amendment on mandatory pursuit of equality of men and women in governmental budgeting systems, integration of gender equality objectives in every policy field) by design have led to an increasing supply of gender budgeting related information to legislators, gender budgeting seems to have gained momentum in budget debates especially when there were changes to the system (for the budgets 2005, 2009/

2010, and 2013). In the periods between, the debates tended to focus on the information yielded from the respective system in place.

The qualitative analysis revealed that in an overwhelming majority of speeches, the speakers showed a positive attitude towards gender budgeting, no matter their potentially higher interest (as members of the parliamentary committee for gender equality) and ideology (affiliation to more center-right leaning governing parties, more moderate-leaning governing parties, or opposition parties). It therefore appears that the comprehensive implementation of gender budgeting across all policy fields at the central level has led to broad acceptance by legislators. There is however a relatively higher proportion of a negative attitude in speeches by members of parliament with seemingly lower interest and an ideology coming from the edges of the political spectrum (during most of the observed time, the two centrist parties were the governing parties, and the right-wing party, the left-leaning greens, and the liberals formed the opposition). This finding provides further support to the argument that, in political debates, information is often used as ammunition that provides additional supportive spin of one's own position (see Demaj & Summermatter, 2012; Weiss, 1979).

The results show that almost 90% of the speeches mentioning gender budgeting related information (99 speeches out of a total of 111) were held by women. This finding provides some justification of a possible intuitive expectation that female legislators will have a higher interest in integrating gender perspectives into the budgetary process.

Interestingly, there is a drop in speeches referring to gender budgeting related information (gender budgeting, gender aspects, gender equality outcome targets) for the bi-annual budget 2018/2019. This may, on the one hand, be a result of the shift to a right-leaning coalition government (center-right party and right-wing party). On the other hand, it may also suggest that members of parliament, including those who can be considered 'promoters' of gender budgeting, set a different focus in their budget speeches, e.g., towards wider social policies. In addition, one of the key 'promoters' of gender budgeting, who used gender budgeting related information in 15 speeches, has left the legislative arena after the latest elections in late 2017.

## Conclusion

The present article looked at how the introduction of gender perspectives in the budgetary process has informed the allocation of public resources at the central government level in Austria. It described the different approaches to introducing gender perspectives in the federal budget

documents and presented a detailed view of the design of the current gender budgeting system. As such, the article looks at the consequences of gender budgeting on the priority setting phase in the legislative arena, a topic only rarely discussed in academic literature. The study is one of the first to use the approach of analyzing budget speeches quantitatively as well as qualitatively to explore whether and how gender budgeting related information is used by actors who are responsible for the prioritization of policies and the allocation of public resources.

During the last 15 years, Austria has taken different approaches to integrating gender perspectives in the budgetary process. The most recent efforts were implemented alongside a comprehensive federal budgeting and accounting reform that provided the basis for performance-informed budgeting and thus a mandatory consideration of gender equality outcome targets in the federal budget documents. The integration of gender perspectives into the overall framework of performance-informed budgeting assured a consideration of gender equality outcome targets, and respective activities, across all policy fields. This is one of the main reasons that, from an international perspective, the Austrian approach is considered best practice (see Stotsky, 2016).

The findings suggest that gender perspectives that have been introduced in the budgetary process *do* inform resource allocation at the central government level, and that 'promoters' of gender budgeting can be discerned by their *interest* in the topic rather than their *ideology*. With almost 90% of the speeches referring to gender budgeting related information held by women, it appears that it is (still) female politicians who take ownership of the topic in the legislative arena. In addition to being female, it was in particular those legislators who were members of the parliamentary committee for equal treatment that referred to gender budgeting and information yielded from the gender budgeting system more frequently in their speeches. While a similar proportion of members of parliament affiliated with governing or with opposition parties used gender budgeting related information in their speeches, opposition parties' members debated the topic more intensely. Nevertheless, these speakers showed mainly a positive attitude towards gender budgeting. The findings on the topic of gender budgeting thus somewhat contrast previous findings on politicians' use of performance information in budgeting in general (Saliterer et al., 2019). Given that legislative support is crucial for budgeting reforms (e.g., Grizzle & Pettijohn, 2002), it might be the advocacy of certain legislators that facilitated, grafted, and sustained the system of gender budgeting in the Austrian central government since 2005. In light of the legislators' use of gender budgeting related information to debate policy content rather than

to question the system of gender budgeting, as well as the mostly positive attitude towards gender budgeting displayed by the speakers, the findings provide additional support for the notion of the Austrian gender budgeting system as a model of good practice. Austrian legislators also do not appear to question the necessity of gender budgeting as an integral part of the resource allocation processes. This may point to the design of initiatives and their integration into routine legislative processes as the main hurdle for gender budgeting. The Austrian case furthermore suggests the integration of gender budgeting within performance budgeting frameworks as an avenue of bringing considerations of gender equality into the prioritization of policies and the allocation of public resources. This contrasts the U.S. experience where, notwithstanding a long tradition of performance orientation in budgeting at different governmental levels, there are no comprehensive gender budgeting approaches that exceed the local government realm, and gender budgeting at the federal level is non-existent. It remains to be seen whether calls for utilizing the budget to address gender quality concerns that have amplified since 2016 may provide the momentum for such approaches.

The present article contributes to the broad area of public budgeting reform, and in particular, provides insights into a specific form of performance budgeting. Given that the integration of gender budgeting into a framework of performance budgeting calls for the definition of specific performance goals or objectives (namely on gender equality), this study contributes to prior literature on performance information use by shedding light on the use of a very specific form of performance information by politicians (e.g., Bourdeaux, 2008; Grossi et al., 2016; Joyce & Tompkins, 2002; Raudla, 2012).

The findings of the present study have to be considered with certain limitations in mind, which may stem from the data and methods used. First, an investigation that focuses on analyzing the debates in the parliamentary plenary may omit policy-making processes in other, preceding platforms, e.g., in the budget committee or the parliamentary committee for equal treatment. As the transcripts of these committee meetings are not publicly available, future studies may build on interviews with members of parliament, in particular those who are also members of these committees. Furthermore, the analysis focused on budget speeches, and does not ask whether the final budget (enacted by the annual budget act) deviates from the debated draft in terms of gender budgeting and related information, and whether this is a result of the use of gender

budgeting related information by legislators. Second, this article focused on the budget approval stage in the parliament. Extending the analysis to the budget evaluation phase, and thus analyzing audit institutions' assessments of how the public resources have been raised and spent from a gender perspective, may however be worthwhile. Third, the purpose of the study was to investigate the legislative arena. Future studies may include the administrative sphere in their analyses and investigate how the introduction of gender perspectives in the budget documents has informed the prioritization of programs within ministries, and how the quality of a ministry's gender equality outcome targets and respective activities is associated with the content of plenary speeches referring to gender budgeting.

Lastly, while this article provides insights into a country that is considered a best practice of approaches to incorporating gender perspectives in the budget process, the study context itself accounts for some limitations. The Austrian central government level approach to integrating gender equality outcome targets in the wider framework of performance-informed budgeting and thus in all policy fields can be regarded as an example of a comprehensive approach to gender budgeting, but it remains a notable exception given the myriad of tools and instruments in the concept of gender budgeting. Austria is a central European country characterized by a highly masculine culture,<sup>5</sup> other scholars are therefore encouraged to conduct similar research in other country contexts, and in particular to contrast and compare findings on 'promoters' of gender budgeting in the legislative arena to the results and findings of the present study.

## Notes

1. See the summary of the main concepts and selected initiatives regarding gender budgets in the Americas by *Feminamericas*: <https://www.feminamericas.net/EN/themes/ThemResumeBudgeta.5.pdf>.
2. See for instance, the news article by Bui & Chira in *The New York Times*: <https://www.nytimes.com/interactive/2017/05/24/upshot/how-trumps-budget-affects-women.html>.
3. Approaches to gender budgeting at the state and local government level are diverse and not streamlined. However, there are several sub-national entities that reform their budgeting and accounting systems according to the federal case, thus also adopting the same approach to gender budgeting.
4. However, since the Austrian federal budgeting and accounting reform did not encompass the consolidation of (partly) outsourced entities and no whole-of-government statement is provided, the respective

revenues and expenditures are only those of the 'core' central government entities.

5. See <https://www.hofstede-insights.com/product/compare-countries/>.

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