

**The integration of Gender Budgeting
in Performance-Based Budgeting**

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1. Introduction

Both, Gender Budgeting and Performance-Based Budgeting (PBB) represent “revolutionary” concepts in public finance. Revolutionary is meant here in the sense that both concepts challenge the traditional way of “doing public budgeting” and both concepts point at fundamental transformations of the traditionally input oriented and administrative public budget and budgetary processes. Even though these trends take place at the same time, surprisingly the interlinkage between Gender Budgeting and Performance-Based Budgeting is still weak. With the exception of a few theoretical (e.g. Sharp 2003) and practical approaches (e.g. Berlin with the product household, see presentation of Mr. Feiler in this panel) the inter-connections and possible mutual benefits by bringing both together have not been at the focus of attention.

It is exactly this blind spot which the current presentation wants to highlight. This paper will explore the inter-relation between Gender Budgeting and Performance-Based Budgeting. It is structured as follows. After a short overview of the state of the art in Gender Budgeting (chapter 2) we will present a short synopsis of the concept of PBB (chapter 3). The paper then looks at interlinkages between Gender Budgeting and PBB and points at ways how to integrate the two concepts (chapter 4). Furthermore, in a case study, the changes in budgetary policies towards performance based budgeting and the integration of gender budgeting in Austria is presented (chapter 5). The paper ends by presenting some recommendations (chapter 6) regarding the issues at stake.

2. Gender Budgeting

Since the mid 1990s Gender Budgeting respectively Gender Responsive Budgeting has been spread around the world. Today exist innumerable initiatives in all continents, inside and outside government, at all levels of government and in very many different forms.

Gender Budgets provide “a means for determining the effect of government revenue and expenditure policies on women and men” (Budlender et al 2002: 52) and on gender relations. They consist of different components and differentiate according to country and region depending on their specific social and political contexts as well as due to different types of institutions which promote the implementation of Gender Budgeting. This results in a heterogenous understanding of Gender Budgeting and a range of different terms.

A common starting point of different Gender Budgeting initiatives is challenging the notion of gender neutrality of budgets, public revenue and income. Budgets reflect the economic, social and societal priorities of a state and thus mirror the values of a society and a certain socio-

political model (BEIGEWUM 2002: 12). Budgets are the result of political decisions about how and who levies state revenue as well as for which purposes and for whom expenditures are spent. Thus the budget represents the power relations in a society. „The budget reflects the values of a country – who it values, whose work it values and who it rewards...and who and what and whose work it doesn't” (Budlender 1996 cit. in Elson 1999: 11). It mirrors gender relations and has a different impact on women and men due to different socio-economic positioning – as women and men have different social and economic positions in the labour force, in the household, in the family and in society. Thus, budgets (re-)produce gender inequalities and unequal distribution of power between the genders.

All stages of the budgetary process as well as all policies are of interest to gender budget work. For Gender Budgeting two aspects are of relevance, the contents of budgetary policies as well as budgetary processes. The main objective of Gender Budgeting initiatives at the content level are patterns of public expenditure and revenue which promote gender equality. At the process level, transparency is an objective as well as participatory processes offering entry points for influencing budget priorities (BEIGEWUM 2002: 16). Within these overarching objectives three goals can be identified: (1) draw attention to gender differentiated effects and impacts of budgetary policies and create awareness for gender specific impacts of public expenditure and revenue. The category gender has to be mainstreamed into all policies. (2) Gender Budgeting shall make „governments accountable for their commitments to gender equality” (Sharp/Broomhill 2002: 32). (3) Gender Budget initiatives aim at changes of policies and budgets „that would raise the social and economic status of women and further gender equality” (Sharp/Broomhill 2002: 32).

Depending on the kind of initiative, the actors and the specific context, Gender Budgeting initiatives aim at transforming policies and processes. Firstly, priorities of budgetary and economic policies need to be made visible. In the course of this, budgetary processes shall become more transparent and participatory. This needs sensitization about gender impacts of budgetary and economic policies within government, administration and the public at large. The objective is an improved use of public resources in the light of achieving gender equality. A further transformation is implied in the call for less expertocracy and more democracy in the budgetary process (BEIGEWUM 2002: 20). This requires to organize budgeting in such a way that decisions about the compilation and use of budgets are democratized and especially the concerns of women are articulated to a larger extent (Elson 2002b: 10) and give „more voice to women's concerns“ (Elson 2002a: 16). Because „(t)o transform government budget making so that it is fully consistent with gender equality and the empowerment of women requires the

creation of fiscal democracy, a system in which budget processes are transparent, accountable and participatory; and in which every type of citizen had equal voice” (Elson 2004a: 16). Previously excluded actors need to be involved in the budgetary process: „Gender responsive budgeting shares with other participatory initiatives, the goal of widening governance and accountability structures by giving voice to those previously marginalized from fiscal policy decision-making“ (Bakker 2002: 12).

Gender Budgeting is also characterized as a repeating process of consultation, participation, planning, implementation and evaluation with a set of objectives, indicators and benchmarks. The regular review of these objectives, indicators and benchmarks „based on emerging experiences“ constitutes the „critical factor in improving the design and implementation of the programme and strengthening its impacts.“ (Hewitt/Mukhopadhyay 2002: 77).

In this sense, Gender Budgeting represents an approach which is focusing on strategic policy planning as well as policy outcomes and results.

3. Performance-based budgeting

Over the last decades, there has been a fundamental shift in public sector policies. A series of reforms and new concepts have fundamentally changed the discourse about public administration and budgeting. Changing framework conditions such as fiscal constraints, a tendency to cut down the size of the public sector and demands for better public services have put pressure on policy makers and public administrators. In this context performance-based budgeting has emerged as a concept which has been implemented in many countries and promoted by international economic institutions such as the OECD and the IMF. As there is no single blue-print of PBB but rather many different models in various countries exist. The focus here is to extrapolate a few central elements of PBB and subsequently show how PBB can be linked with Gender Budgeting approaches.

A core characteristic of PBB is the link between budgets and results. PBB is a synonym for the shift from input orientation towards more performance oriented approaches. PBB is a system of strategic planning, budgeting and evaluation of results. PBB involves in general more flexibility as it constitutes a shift from line item budgets towards budgeting in broader categories.

The budget is increasingly being seen as a tool to promote government accountability and effectiveness, rather than simply as a vehicle for allocating resources and controlling expenditures.

In theory, PBB involves a longer term strategic planning process, identification of priorities and

policy objectives and related policy measures and instruments respectively products and services. Instead of focussing on inputs, the focus is on activities and outputs (government's services and products) and on outcomes (the intended effects of policy measures and instruments).

Resource allocation should be oriented at achieving specific objectives and results. In the context of performance and results orientation, performance indicators play a crucial role. Indicators are to be generated especially regarding the quantity, quality and costs of products and services as well as the intended effects of policy measures and instruments (outcomes). Efficiency and effectiveness get a central place in the discourse about public spending.

Put in these general terms, there seems to be a direct and logical link between PBB and Gender Budgeting as both focus on results and a broader cycle of policy planning, implementation and evaluation. Enhanced accountability is an issue for both approaches. Equally, better governance structures, transparency, enhanced participation and democracy are elements in both. Still, in practice the performance of PBB models in deepening democracy and enhancing broad participation is limited.

The experience around the world shows, that the implementation of PBB is gender blind, and even more, through accompanying expenditure cuts and re-allocation of public funds, results oriented budgeting reforms can have gender-adverse effects. One major reason for this divergence is that the strategy setting and definition of policy priorities in the framework of PBB in general does not include gender equality as a major priority.

4. The integration of Gender Budgeting and Performance-Based Budgeting

Regarding the integration of Gender Budgeting and PBB several dimensions have to be taken into consideration. In view of the reforms of public household management and budgetary policies – at a pragmatic level – the question arises if and how far Performance-Based Budgeting approaches can foster the objectives and concerns of Gender Budgeting. At a more fundamental level, an integration of Gender Budgeting and PBB would have to consider which adaptations of both concepts are necessary in order to achieve an approach which aims at preserving the objectives of Gender Budgeting as well.

Here, we focus on integrating GB in PBB approaches. This requires at a first instance to analyse the PBB approaches regarding their strength and weaknesses. Sharp (2003) has presented an analysis which highlights crucial points:

“Potential strengths of PBB can help to

- overcome some of the shortcomings of traditional line item budgeting through increased transparency and identification of gender impacts;
- integrate measures of economy, efficiency and effectiveness into the budget and policy process as a means of judging results;
- impose a rational process on budget decision making;
- provide information for citizen participation in budget decision making;
- promote accountability by drawing links between government budgeting intentions, the services provided and the impacts on society;
- give greater recognition and value to care services than has been traditionally been the case;
- assess progress towards the gender equality commitments of governments.” (Sharp 2003: 50)

Potential limitations and weaknesses of performance-based approaches for Gender Budgeting include:

- “failure to include measures and indicators of the gender impacts of budgets and policies
- increased complexity that requires considerable capacity and time investment;
- failure to give adequate attention to equity and, in particular, gender equity measures;
- a tendency to misleadingly present budget decision making as fundamentally a technocratic process rather than an inherently political process;
- essential information such as that in budget papers or evaluation reports not readily being usable by the public and not widely distributed;
- intended and actual dimensions of the budget – inputs, outputs, outcomes – in practice often not coming together at any single point, for example, in the budget papers;
- lack of provision of adequate measures that capture the quantity and quality of care activities and services;
- misleading efficiency and effectiveness measures of performance when care activities and work across both the paid and the unpaid sectors of the economy are not taken into account.” (Sharp 2003: 50)

Facing these shortcomings of PBB from a gender perspective, the question is how to proceed. The integration of gender and gender responsive instruments can overcome some of the limitations.

In the logic of performance orientation political objectives and specific budgetary objectives receive increased attention. Institutions, actors, processes and instruments are essential for implementing budgetary reform and performance orientation. At the level of instruments, key figures and indicators as well as regular performance reporting and evaluation are central in order to get information about actual performance, achievement of objectives resp. the gap between actual and expected progress. In the following sections we will discuss these elements more in detail.

4.1. Institutions, Actors and processes

Up to date, institutions involved in budgetary policies and budgetary processes are rather gender blind. Often, central actors do not have the necessary gender know how and lack sensitivity and motivation to embark on this venture. Thus, the integration of a gender dimension in PBB remains a deep challenge.

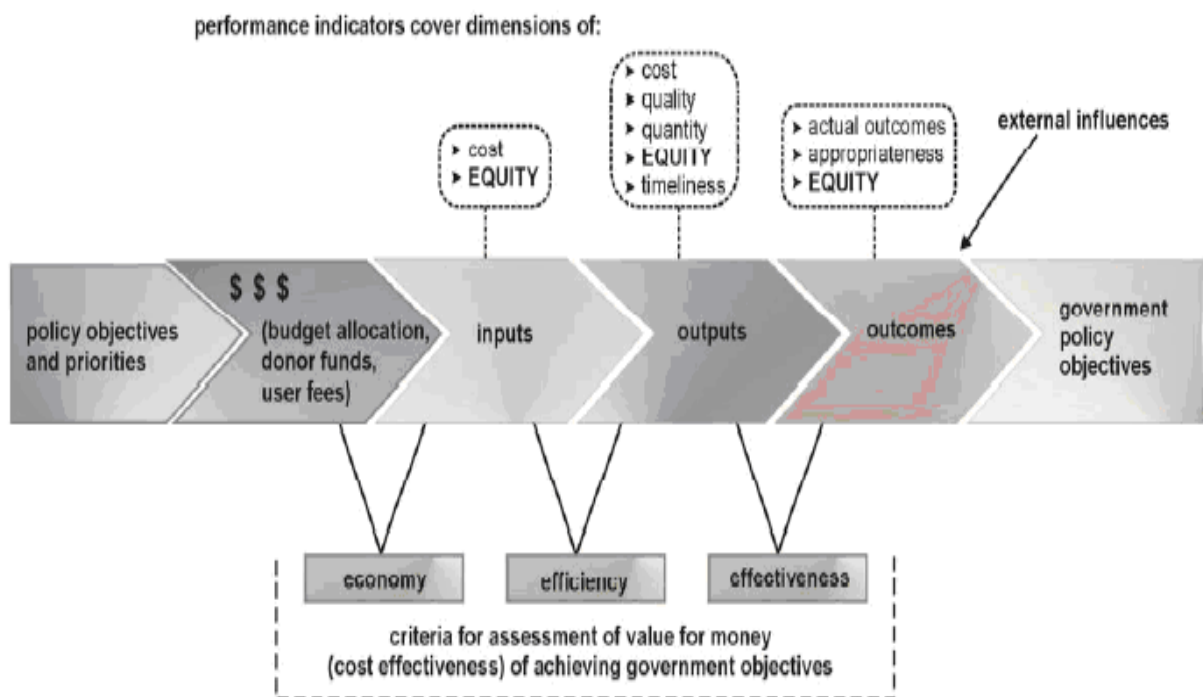
As any budgetary reform, the integration of Gender Budgeting needs to be perceived as a long term process. Activating a change process in the relevant institutions as well as sensitizing and training of actor involved is as important as the development of instruments and adaptation of central concepts.

4.2. Economy, Efficiency and Effectiveness from a gender perspective

In the framework of performance orientation the concepts of efficiency and effectiveness as well as indicators to measure outputs and outcomes are of central importance. Rhonda Sharp has shown that conventional approaches to measure performance are gender blind and rely on a conventional understanding of the economy (Sharp 2003: 67f). Sharp has developed a frame for integration the gender dimension in conventional models of performance orientation. The integration of gender equality resp. equity as a dimension in measuring performance at different levels (compare fig. 1) could serve as one attempt to complement performance oriented models in order to overcome some of the flaws of conventional performance based budgeting approaches and models.

In this approach equity is an additional dimension at the level of inputs, outputs and outcomes. This approach is aimed at taking gender equality into consideration as an explicit element at all levels.

Figure 1: Equity as an explicit performance indicator



Source: Sharp 2003: 66.

4.3. Indicators, performance reporting and evaluation

By adopting a gender perspective, indicators at all levels – input, output and outcomes as well as process indicators – have to reflect the gender dimension.

In the frame of PBB a set of key indicators will be selected to assess performance in different policy fields. The choice of indicators is crucial because it determines the quality of PBB as a steering instrument. A lot has been written about the selection of the right number and quality of indicators in order to effectively capture the results of budgetary policies and of delivery of government services and goods. Performance indicators covering quantitative and qualitative dimensions provide quantitative information about the results achieved. Integrating the gender dimension refers not only to engendering an existing set of indicators, but also the construction

of specific gender indicators, e.g. to capture the implications of any policy on care work and the unpaid economy.

Based on these indicators an effective reporting system can be established. Strategic reports about objectives, policies as well as indicators to measure performance and results in all policy fields as well as performance in past periods will accompany the presentation of the annual budget bill. In general the strategic reports will cover a perennial perspective. Any reporting has to include the gender dimension as an integral part. Initially it will be a challenge to engender performance reporting, but over the years a systematic built-up of experience and gender know-how will lead to continuous improvements. It is important to set up the development of these instruments as a longer-term strategic change process defining manageable intermediate steps along the way.

A regular, independent evaluation of institutions, processes and performance is a further element of implementing PBB. From a gender perspective, several aspects are important: Not only the use of gender sensitive evaluation methods, but also the question, who gets a voice in the evaluation process. Not only independent expert evaluation might be a way to go, but also beneficiary assessment of public goods and service provision. Regarding beneficiaries, both women and men and their respective needs and preferences shall be taken into account systematically.

In the context of indicators, performance measurements and evaluations, the availability of sex disaggregated data and gender related statistics such as the volume and distribution of unpaid work is crucial. Generally, in spite of improvements during the last years, significant problems regarding sex-disaggregated data exist. Initially this might constitute a considerable stumbling block for performance measurement and especially for gender-sensitive performance measurement. Thus, it is of major importance to invest in data collection and developing gender statistics.

4.4. Limitations to integrating Gender Budgeting into Performance Based Budgeting

The elements presented above can help to make PBB approaches more gender sensitive. Still, one has to be aware that from a gender perspective some fundamental inadequacies remain. Besides the resistance of established institutions and actors to integration gender equality considerations in the core of performance orientation, shortcomings are anchored in the conventional understanding of economic relations. Conventional economic thinking ignores the functioning and specific characteristic of care work and the care economy. This deficit from the gender equality perspective will not be resolved by simply adding individual gender elements or indicators to conventional PBB models. A broader theoretical framework about the functioning of

the economy, including the unpaid economy and the care economy, is necessary. Only with such a deepened understanding of economic interlinkages could form a basis to effectively engender the reference framework of Performance Based Budgeting. Furthermore, the inherent culture of performance measurement in PBB might cover impacts on gender and gender relations which are not easily measurable.

So far, for Gender Budgeting, PBB remains an ambivalent concept. On the one hand it opens new possibilities for Gender Budgeting, especially in the context of change processes and a better understanding of gender equality impacts by means integrating gender aspects in conventional measures and indicators. On the other hand, deficits of the theoretical conceptualisation of these models as well as its political use remain. This refers not only to the question of an adequate model to grasp economic interrelations. The inherent ideological bias in concepts of performance orientation favours a restructuring of the public sector according to business standards and basically a reduction of the public sector as such (comp. Gubitzer/Klatzer et al 2008).

5. The case of Austria

In Austria a reform of the legal foundations governing federal budgetary processes towards performance based budgeting was adopted in 2007. This reform aims at implementing stricter fiscal rules. It is argued that "the spending pressure inherent in the traditional budgeting process would necessitate a rule-based approach to spending decisions" (OENB 2005: 86). This spending pressure reflects the friction between having to limit spending to clearly defined (groups of) recipients and having to tax a broad base to generate the required revenues, and also reflects the incrementalism prevailing in fiscal decision-making and the high significance of rigid spending categories that can be changed only at great political cost.

The new fiscal policy framework for the federal government's budget envisages a four-year fiscal framework that is binding for budget preparation and execution. The fiscal framework covers the major policy areas in which expenditures arise. The spending caps reflect both fixed targets and — in the case of cyclically sensitive expenditure — flexible, indicator-based targets subject to annual reviews and, if necessary, adaptations. Individual areas will receive more or fewer funds in line with broadly based targets. In the interest of an efficient use of public funds, not only the appropriation of public funds but also the envisaged outcome and efficiency of measures (performance budgeting) should be subjected to the parliamentary decision-making process. Linking input and output (or outcome) and using a flexible global resource framework has led to very positive results in pilot projects and should considerably enhance the quality of public

finances.

In this recent reform, which is due to be implemented step by step until 2013, performance orientation has gained a central role. It constitutes a breach with the prevalent tradition of input orientation, annual budgeting and the exclusive relevance of the cameralistic principle as Steuerungsinstrument (comp. Parliament 2007: 2). Fundamental objectives and principles of budgeting have been fundamentally reformulated. It is expected that the reform leads to better planning and steering of the federal budget in order to increase the "effectiveness and efficiency of the use of public funds" (Parliament 2007: 1).

The new principles of budgeting are written down in the Austrian constitution:

„Article 51 (8) B-VG: Bei der Haushaltsführung des Bundes sind die Grundsätze der Wirkungsorientierung insbesondere auch unter Berücksichtigung des Ziels der tatsächlichen Gleichstellung von Frauen und Männern, der Transparenz, der Effizienz und der möglichst getreuen Darstellung der finanziellen Lage des Bundes zu beachten.“

This provision stipulates that the management of federal budgets has to preserve the principles of performance orientation, especially also taking into account the objective of an effective equality of men and women (this means Gender Budgeting, as written down in the explanatory note of the legal text), transparency, efficiency and a presentation of the financial situation of the federal budget as accurate as possible. The management of the budget according to these new principles aims at a goal oriented use of public budgets according to intended effects and services. (Parliament 2007: 1).

From a gender perspective it is worth to note that the effective equality of women and men, which means Gender Budgeting, has been incorporated in the reform at the level of constitutional law, both as an objective as well as a fundamental principle of budgeting. The gender equality objective has been enshrined in article 13(3) of the Austrian constitutional law:

„Bund, Länder und Gemeinden haben bei der Haushaltsführung die tatsächliche Gleichstellung von Frauen und Männern anzustreben.“ (Art. 13 (3), B-VG)

Budgeting of the federal government, provinces (Länder) and municipalities has to strive for the effective equality of women and men." This stipulation puts gender equality with an analogous formulation at the same legal level as the objective of macroeconomic balance and sustainable finances (Art. 13 (2) B-VG).

The principle of gender equality is thus enshrined at the core of PBB in the new Austrian legal

framework governing budgeting. The case of Austria is unique in the sense that the gender dimension is – at least at the level of legal provisions – a central element of a shift towards PBB from the beginning. This constitutes a good starting point for integrating the gender dimension into PBB. Still, it remains to be seen how the reform is implemented and whether enough resources, political will and energy will be put into the not starting phase of strategic implementation. As we have seen, for the implementation of the performance orientation many dimensions are important: institutions, actors, processes and instruments. So far, the legal basis is consolidated and first pilot projects on Gender Budgeting are integrated in the budget documents, but a more fundamental transformation is still ahead. The strategic planning of the process to transform institutions and processes as well as a special focus on developing adequate instruments are essential ingredients for successful implementation of this reform.

5. Conclusions and Recommendations

This paper shows ways on how to integrate gender equality objectives and Gender Budgeting into PBB. It has become clear that this is a multifaceted endeavour. There are many starting points to engender PBB. Here the main recommendations in how to approach an engendering of PBB are summarized.

Introducing Gender Budgeting by means of integrating gender into performance oriented budgeting processes turns out to be a promising way. Especially if PBB models are being implemented, it is a good point in time to integrate Gender Budgeting into the reform process.

Not only instruments but also, and above all, institutions, actors and processes need to be “engendered”. Traditionally male oriented institutions and actors such as finance ministries might need to undergo change processes which involve building up gender sensitivity and gender know-how.

From a gender perspective, the evaluation of processes regarding their gender quality (inclusion of women and men equally, inclusion of gender differentiated preferences, transparency, openness to different groups etc.) and subsequent transformation by making them more inclusive, transparent and participatory is a major element of any change towards more gender equality.

As performance measurement is central to any PBB and to Gender Budgeting as well, the integration of gender equality considerations into the concepts of economy, efficiency and effectiveness is important. A methodology has been presented to introduce equity as an explicit dimension. Indicators at all levels – input, output, outcomes as well as process – shall capture the gender dimension as well.

On the basis of gender-sensitive indicators and standards, the reporting instruments as well as the regular evaluation of policies, processes and institutions can be transformed in order to reflect the gender dimension and thus serve as a basis to introduce gender equality systematically into policy decision making.

The example of Austria highlights a best-practice case of creating favourable conditions. In Austria, Gender Budgeting has been integrated in the reform of the legal basis governing the budgetary process. The achievement of effective gender equality is integrated in the legal framework, both as an objective as well as a principle of budgeting.

To conclude, some words of caution: In spite of the promising possibilities of integrating Gender Budgeting into PBB, the paper points at some limitations as well. Gender Budgeting calls for an enlargement of traditional economic frameworks and models and for developing a better understanding of economic processes and interrelations by including the unpaid economy, economic interrelations between the paid and unpaid sectors of the economy as well as more adequate approaches to capture the quantity and quality of care. This is ignored by PBB approaches. Another important point is the fact, that the almost exclusive reliance on quantitatively measurable performance indicators, a more differentiated analysis of policy impacts on gender relations might be lost out of sight. Equally, the claim of democratizing budgetary policies by Gender Budgeting might be sidelined by focussing on the implementation of Gender Budgeting by integrating it into results-oriented budgeting approaches.

Still, current budgetary reforms towards more performance orientation open new opportunities and instruments to improve the gender equality performance of budgeting and policy making.

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