



GENDER BUDGETING IN AUSTRIA*

MARGIT SCHRATZENSTALLER**

Introduction

Austria will include gender equality as one fundamental aim of public sector budgeting and accounting (besides the achievement of macroeconomic stability and of the sustainability of public finances) in the Austrian Federal Constitution within the framework of a comprehensive budget reform as of 2009. In addition, gender budgeting will be one element in the performance orientation of public funds allocation, which will be codified as one fundamental budgetary principle (besides transparency, efficiency, and a true and fair view of the budgetary situation) in the new federal budget law (Bundeshaushaltsgesetz; Steger 2006) within the budget reform.¹ Viewed internationally, the introduction of a binding legal framework and requirements to implement gender budgeting in the public sector reflects a strong political commitment on the part of Austria.

Gender budgeting: what, why and how?

Basic definitions and concepts

The main goal of gender budgeting is to achieve gender equality – either as an aim in itself or as an intermediate objective to realise other economic final aims. The use of gender budgeting to further effective gender equality within and via public budgets is rooted in several supranational agreements and commitments. At the United Nations' (UN) World Conference on Women in Beijing in 1995, the governments of the 189 participating countries commit-

ted themselves to implement gender budgeting at all levels of the state. The UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which was adopted in 1979 by the UN General Assembly, also obliges governments to avoid discrimination against women by means of budgetary provisions (Elson 2006). All member states of the European Union (EU) are state parties of the UN Convention and its protocol. Moreover, they committed themselves to the principle of gender mainstreaming in 1995, which was codified in 1997 in the Treaty of Amsterdam (Articles 2 and 3). In 1999, the European Commission adopted gender budgeting as one important gender mainstreaming instrument with respect to public budgets and since then has been working on its implementation in the EU and in member states' budgets. Moreover, in 2003 the European Parliament called upon the European Commission to develop an action strategy for the EU and its member states for the introduction of gender budgeting.

Gender mainstreaming can be defined as follows: "Gender mainstreaming is the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy making" (Council of Europe 1998). Within the public sector, gender budgeting represents a crucial element of a gender mainstreaming strategy, or to put it differently: gender budgeting can be interpreted as gender mainstreaming in the area of public finances.

The focus of gender budgeting is twofold. In a first step it concentrates on the analysis of gender-disaggregated effects of public revenues and expenditures. Based on the results of this analysis, gender budgeting aims to modify budget structures and processes in a second step so as to foster gender equality. It should be noted that gender budgeting does not exclusively aim at programs specifically targeted to women and that it does not aim at producing a separate "women's budget" either. Gender budgeting rather intends to analyse the impact of all government programs and policies on the expendi-

* This article draws heavily on Mayrhober et al. (2007A and 2007B).

** Margit Schratzenstaller is senior economist at the Austrian Institute of Economic Research, Vienna.

¹ For a short overview of the Austrian budget reforms, see OECD (2007).

ture as well as on the revenue side of the budget with respect to the situation of men and women.

The (economic) case for gender budgeting

The importance of gender budgeting as one pillar of a gender mainstreaming strategy rests upon the large share of public sectors and public budgets in the economies, particularly of modern welfare states, which entails a considerable allocative and distributive impact of public revenues and expenditures. Gender-responsive budgeting is guided by the basic assumption that the structures of public budgets not only influence the distribution of financial and material resources but of immaterial ones as well, and of these, particularly time. To illustrate this by a simple example: publicly-funded child-care facilities reduce the time parents (and particularly mothers) have to spend minding their children and thus create the necessary preconditions to dedicate (more) time to paid employment (or to leisure activities).

Due to their differing socio-economic situations, which are associated with differing individual needs and preferences, men and women are affected differently by budgetary policies. Therefore the concept of a gender-neutral individual as the target of budgetary provisions is misleading for policy-makers trying to devise effective and efficient budgetary policies (Budlender et al. 1998).

The impact the structures of public budgets may exert on men and women, and on gender equality can be direct or indirect. Moreover, the population's socio-economic situation is not only influenced by public goods and services themselves but by the resulting substitutive or complementary relationships between publicly provided goods and services and those provided in private households (for example, long-time care). Gender budgeting therefore tries to capture the interrelations between the so-called "care economy" on the one hand, which comprises all kinds of unpaid work done in private households (e.g., housework, care work, etc.), and budgetary policies on the other hand. It thus aims at making visible the parts of the economy outside the state or the market sector or the remunerated part of the non-profit sector (Himmelweit 2002) with the final goal being to achieve a more equal distribution of material and immaterial resources (income, wealth, time) among men and women and to grant equal access to the economic, political and social sphere to both men and women. According to this

strand of the theoretical and political discussion, gender equality is pursued as an aim in itself, which finds its justification in fundamental normative equity considerations.

More recently, there is another line of research and economic policy increasingly interested in gender budgeting, which can be subsumed under the heading "new public management". Very broadly speaking, new public management aims at the modernisation of public administrations in general and of the budget process in particular. Especially in the context of efforts to complement the traditional input-oriented view of public budgets with an output perspective (so-called "performance-oriented budgeting"), gender budgeting has been receiving increasing attention.

Performance-oriented budgeting is one element in the catalogue of tools for budgetary institutions, which are advocated as levers to use public means more effectively and efficiently according to identified strategic priorities – and thus to improve the "quality of public finances", as the European Commission puts it.² The OECD also recommends performance-oriented budgeting as one central approach to effectively control public expenditures (Blondal 2003). From this perspective, gender budgeting may be perceived as one particular element of performance-oriented budgeting which concentrates specifically on the effects of budgetary policies on gender equality. It may thus increase the overall transparency of governmental activities, as it does not only focus on their costs but on their benefits as well. Gender budgeting may thus contribute to a more effective and efficient use of public money by explicitly taking into account the specific needs and preferences of citizens, which may differ between men and women.

From this perspective the purpose of gender budgeting goes beyond realising gender equality as a goal in itself. Gender budgeting is rather seen as one vehicle through which the achievement of "pure economic" goals may be fostered. These include modernising the public sector and making the budget process more effective and efficient, and increasing an economy's overall productivity, growth and employment

² The European Commission put forward its concept of the quality of public finances for the first time in 2001 (European Commission 2001). Under this term it discusses the contribution of the public sector to increase growth and employment and thus to support the Lisbon Strategy of the European Union, which aims at making the EU the world's most competitive economic region by 2010.

by, e.g., supporting policies that aim at integrating women more firmly into the “official” economy and the “official” labour market so as to utilise their human capital and their specific capabilities more efficiently.

This type of economic reasoning can be found in both modern welfare states and developing countries. For the developed countries the economic case to promote equal opportunities for women is made against the backdrop of a possible future shortage of the supply of (qualified) labour due to the long-term demographic change practically all modern welfare states are experiencing. A prominent proponent of this line of reasoning is the OECD (see, e.g., the OECD’s series “Babies and Bosses”). For the poor countries there is accumulating empirical evidence that improving the socio-economic status of women and their access to economic opportunities is positively related to economic growth (e.g., Klasen 2007). For example, women spend a larger share of household income on the education of their children when they have more control over their households’ expenditures. In very poor countries where agriculture represents the main economic activity, e.g., in sub-Saharan Africa, women’s lack of education, health and employment opportunities hinders them from taking full advantage of development programs, which in turn results in disappointing growth effects (e.g., Stotsky 2007).

The scope of gender budgeting: public expenditures and revenues

With respect to public expenditures gender budgeting tries to analyse the gender-disaggregated output (the direct results of a monetary transfer or a publicly provided good or service, i.e., the gender-disaggregated use) as well as the outcome (the indirect results of public expenditures for men and women). The impact of public expenditures on work outside the state and the market sector (i.e., unpaid care work in the private household, voluntary work and unofficial work in the shadow economy) and on the distribution of work and time among men and women are outcome dimensions of particular relevance. Moreover, a gender-sensitive budget analysis is interested in the input side too: in addition to the total amount appropriated to a specific purpose and its relative weight within total expenditures, the employment and income effects in the public sector associated with the public provision of goods and services are examined from a gender perspective.

Up to now, gender budgeting initiatives have mainly concentrated on the expenditure side of public budgets, although it is plausible to assume that public revenues in general and taxes (as governments’ most important revenue source) in particular exert non-negligible differing allocative and distributive effects on both men and women (de Villota and Ferrari 2001).³ Nonetheless, practical empirical work on gender-relevant taxation issues is still scarce for several reasons (Philipps 2006) – for example, because of methodological problems and data restrictions (e.g., disaggregated data on the gender-disaggregated distribution of the revenues from a certain tax) or the fact that a gender-sensitive analysis of government revenues may be politically more sensitive compared to examining government expenditures. Thus gender-related considerations of public revenues often remain at a very general and not rarely even at a (too) simplistic level.

Some methodological basics

There is no single, uniform methodology for doing gender budgeting. The analytical-methodological approach as well as the tools and instruments applied in a specific gender budgeting exercise depend on several factors:

- the side of the budget to be examined (expenditures or revenues),
- the budget item to be analysed,
- the time horizon (analysis of a certain point of time or of long-term developments),
- the gender-related aspects of interest,
- the concrete question guiding the gender-sensitive analysis (examination of existing budgetary provisions and structures or analysis of discretionary past or future changes, i.e., increase or reduction of public expenditures or revenues).

Examples for the analytical approach and methods are (see, e.g., Budlender et al. 1998, Budlender et al. 2002):

- descriptive analysis of the situation of men and women based on existing data,
- assessment of publicly provided goods and services via surveys among (potential) users,
- gender-disaggregated incidence analysis of public expenditures and revenues,

³ For a very instructive example of a thorough and meaningful gender-sensitive analysis of a specific tax, namely the Austrian income tax, see Einhaus et al. (2006).

- analysis of gender-disaggregated employment and income effects of public expenditures and revenues,
- analysis of the gender-disaggregated allocation of time to paid and unpaid work,
- analysis of gender-disaggregated behavioural effects of public expenditures and revenues (i.e., indirect effects on the labour supply, for example, which may be captured by empirical econometric methods),
- gender-disaggregated analysis of the impact of the public budget on time use, based on household time use surveys.

Gender-sensitive analysis of the budget of an Austrian state (Land): the example Upper Austria

This section presents selected results of a pilot study commissioned by the government of Upper Austria (one of nine Austrian states).⁴ The pilot study attempted to determine the gender-disaggregated effects of the expenditures (according to the budget outturn of the year 2003 and the draft budget for 2004) in three budget areas, which together account for more than one third of Upper Austria's total expenditures: health, education, and sports. Thus it is the most comprehensive gender budget exercise undertaken in Austria up to now.

The study focused on the analysis of the state budget's gender effects, i.e., on the first step of gender-responsive budgeting. The development of recommendations on how to eliminate or at least decrease existing deficits with respect to gender equality was not a mandate of the study. Nor was the examination of state revenues, as Austrian states dispose of very limited revenue autonomy only. Their budgets are mainly financed by shares in federal taxes and by intragovernmental transfers from the central level and the municipalities; the intake from their own state taxes is negligible.

The gender budget analysis for Upper Austria exemplarily used several of the above-mentioned analytical approaches and methods. The determination of gender-disaggregated income and employment effects of public expenditures (the input side) and of their gender-disaggregated incidence (the output side) played an important role in the study. Moreover the study attempted to establish a connec-

tion between public expenditures and voluntary work as one outcome dimension with regard to the gender-disaggregated distribution of unpaid work.

The input side of public expenditures: gender-sensitive analysis of employment and incomes in the education sector

Public expenditures directly and indirectly impact on quantity and quality of employment and income chances for men and women. The extent and the gender-disaggregated structure of these effects were identified for Upper Austria's public expenditures for education. The analysis accounted both for employment contracts with the state as employer (e.g., state teachers, state civil servants) and for jobs in institutions which are (co-)financed by funds from the state budget (e.g., universities for applied sciences and kindergartens).

Overall, more than 29,200 persons were employed on a full-time basis or in additional occupation in Upper Austria's educational institutions in 2003. About 14,300 employees were state teachers, among them about three-quarters were women. Institutions cofinanced by the state employed another 14,900 individuals, with a female share of about three-quarters, too. Educational institutions (co-)financed by the state are therefore important employers for women.

Most interestingly, however, women's share in the total number of employees falls with the increasing age of the educational institutions' target group (see Table 1). Whereas in kindergartens 99.5 percent of employees are female, in day nurseries (Horte) it is 96.7 percent and in primary schools (Volksschulen) 88.7 percent of employees, decreasing to 68.5 percent in lower secondary schools (Hauptschulen), to 30.6 percent in vocational schools for apprentices (Berufsschulen), and to 23.3 percent of the teaching staff in universities for applied sciences (Fachhochschulen). At 59 percent, the share of female employees is comparatively high in the field of adult education. Their share of 85 percent in library staff is difficult to interpret, as it also comprises volunteers.

These findings are relevant from a gender perspective mainly for three reasons. Firstly, income and career opportunities are rather limited in child-care facilities (kindergartens and day nurseries) compared to other educational institutions. Secondly, the quality of jobs differs between the individual seg-

⁴ For details see Mayrhuber et al. (2006 and 2007B).

Table 1
Employees in the education sector in Upper Austria by gender

	Number of employees		Shares in %	
	Men	Women	Men	Women
Kindergartens ^{a)}	24	4,718	0.5	99.5
Day nurseries ^{a)}	31	911	3.3	96.7
Primary schools ^{b)}	646	5,061	11.3	88.7
Special schools ^{b)}	108	583	15.6	84.4
Lower secondary schools ^{b)}	2,073	4,504	31.5	68.5
Pre-vocational year ^{b)}	198	198	50.0	50.0
Vocational schools ^{b)}	624	275	69.4	30.6
Universities for applied sciences ^{a)}				
Teaching staff	676	206	76.6	23.3
Administration	43	72	37.4	62.6
Libraries ^{c)}	.	.	15.0	85.0
Adult education ^{d)}	3,384	4,834	41.2	58.8
Public employees	3,649	10,621	25.6	74.4
Employees in publicly-cofinanced institutions ^{e)}	4,158	10,741	27.9	72.1
Total number of employees ^{e)}	7,807	21,362	26.8	73.2

^{a)} Working year 2003/04. – ^{b)} Average of calendar year 2004, public employees. – ^{c)} According to library survey 2001. – ^{d)} Average of calendar year 2003, trainers in full-time and additional occupation. – ^{e)} Excluding employees in publicly-subsidised libraries.

Source: WIFO calculations.

ments of the education sector. For example, jobs in the field of adult education, in which an over-proportionate share of female employees can be found, are mainly designed as an additional occupation; only eight percent of all female employees and ten percent of all male employees are employed in full-time jobs. Part-time jobs, too, are more wide-spread in the educational institutions for the lower age

Table 2
Total employment and leading positions by gender

	Employees		Persons in leading positions		Difference in share of women
	Men	Women	Men	Women	
	Shares in %				Percentage points ^{a)}
Kindergartens	0.5	99.5	0.3	99.7	+ 0.2
Day nurseries	3.3	96.7	2.5	97.5	+ 0.8
Primary schools	11.3	88.7	38	62	- 26.7
Special schools	15.6	84.4	55	45	- 39.4
Lower secondary schools	31.5	68.5	83	17	- 51.5
Pre-vocational schools	50.0	50	87	13	- 37
Vocational schools	69.4	30.6	74	26	- 4.6
Universities for applied sciences	76.6	23.3	88	12	- 11.3
Libraries	15.0	85	.	.	.
Adult education	37.5	62.5	.	.	.

^{a)} Difference between share of women in employees and in persons in leading positions. – = under-representation of women, + = over-representation of women.

Source: WIFO calculations.

groups: 49 percent of women working in kindergartens and 45 percent of women employed in day nurseries hold part-time jobs, compared to 42 percent of female and 16 percent of male teachers in higher general secondary schools and 32 percent of female and 13 percent of male teachers in vocational schools. Thirdly, and somewhat beyond pure economic considerations, small children in kindergartens and primary schools are almost exclusively or at least primarily educated and taught by females, and thus lack the opportunity to encounter male role models, particularly in the early years of their lives.

A comparison of women's shares in leading positions and in the total number of employees shows

that women are under-represented in almost all segments of the education sector (see Table 2). Women's under-representation is least in vocational schools (30.6 percent of jobs and 26 percent of leading positions are held by women) and universities for applied sciences (23.3 percent of jobs and 12 percent of leading positions – i.e., heads of study programs – are occupied by women). The discrepancy between women's share in the total number of jobs and in leading positions is largest in lower secondary schools (69 percent versus 17 percent) and in the pre-vocational year (Polytechnische Schulen; 50 percent versus 13 percent).

The analysis of gender-disaggregated employment and income effects of public expenditures as it was conducted for Upper Austria is only the first step of a gender-responsive budget analysis. In a next step the reasons for differing employment and income chances for men and women should be examined in detail – to find out, for example, whether they root in voluntary

Table 3

Gender-disaggregated health expenditure incidence analysis for Upper Austria, 2003

	Basis for allocation key	Total expenditures	Average expenditures ^{a)}	Allocation key		Expenditure incidence	
				Men	Women	Men	Women
				in %		1,000 €	
Hospitals	Patient days	382,059.4	153.16	44.4	55.6	169,634.4	212,425.0
Sick transports	Transported persons	10,195.0	24.06	46.1	53.9	4,699.9	5,495.1
Mother-child-subsidy	Claimants	1,752.9	185 ^{b)}	5.0	95.0	87.6	1,665.2
Medical on-call duty	Total population	1,509.7	1.09	48.9	51.1	738.2	771.5
Vaccinations	Population age 0 to 15	1,357.1	8 ^{c)}	51.3	48.7	696.2	660.9
Fighting alcohol, nicotine and drug abuse	Persons attended on in help and information centers ^{d)}	1,090.8	634.90	80.0	20.0	872.6	218.2
Health service for schools	Population age 6 to 14	593.5	3.74	51.2	48.8	303.9	289.6
Mother-child consulting service	Living births	188.9	14	51.1	48.9	96.5	92.4
Network "Healthy Municipality"	Total population	175.0	0.13	48.9	51.1	85.6	89.4
Sum		398,922.2		44.4	55.6	177,214.9	221,707.3

^{a)} Total expenditures divided by basis for allocation keys. – ^{b)} Fixed amount. – ^{c)} Total expenditures/number of vaccinations. – ^{d)} Help and information centers for alcohol abuse: all persons attended on, help and information centers for drug abuse: new entrants and persons in substitution treatment.

Sources: Budget outturn 2003; WIFO calculations.

or involuntary individual decisions (possibly due to an insufficient child care infrastructure), discrimination, qualification differences, etc.

The output side of public expenditures: gender-disaggregated expenditure incidence analysis for the health sector

The direct gender-disaggregated output effects of health expenditures were captured by an expenditure incidence analysis. Expenditure incidence analyses try to determine who benefits from monetary and real transfers from the public budget, i.e., they aim at allocating government expenditures for publicly provided goods and services to the users based on allocation keys. In this case they quantify the direct benefit for users and thus are guided by the question to what extent public expenditures are made directly to men and women.

Table 3 presents the results of a gender-disaggregated incidence analysis for the Upper Austrian health expenditures, which can be divided into nine functional areas. For each expenditure item (e.g., hospitals), Table 3 contains the basis for the determination of the allocation keys (e.g., total number of patient days in hospitals); total expenditures; average expenditures, i.e., total expenditures related to the basis for the allocation keys (e.g., total expenditures for hospitals divided by total patient days); the gender-dis-

aggregated allocation keys (e.g., share of men and women in total patient days) and the resulting gender-disaggregated expenditure incidence (i.e., share of total expenditures attributable to women and men, respectively). For those areas in which the respective data and information are available, most allocation keys are based on the gender-disaggregated structure of the whole user group. Should such data and information not exist, expenditures are allocated on the basis of the gender-disaggregated structure of the overall population (e.g., medical on-call duty) or of the relevant sub-group (e.g., health service for schools).

According to the gender-disaggregated expenditure incidence analysis, 55.6 percent of health expenditures from the 2003 Upper Austrian state budget can be directly attributed to women and 44.4 percent to men. By contrasting these shares with the gender-disaggregated structure of the overall population (51.1 percent are women, 48.9 percent are men), it can be concluded that the state Upper Austria spends an over-proportionate share of its total health expenditures on women.

However, this finding requires qualification in several respects. First of all, the above analysis implicitly assumes uniform average expenditures for the individual spending items, an assumption which leads to an over-simplification in expenditure areas with het-

Table 4
Volunteers by gender in selected expenditure areas

	Employees			Volunteers		
	Number		Share of women in %	Number		Share of women in %
	Men	Women		Men	Women	
Adult education	3,386	4,832	58.8	82	953	92.1
Sick transports	271	20	6.9	4,277	2,688	38.6
Network "Healthy Municipality"	0	0	.	117	237	66.7
Sport ^{a)}	15	13	46.4	235	11	4.5
Total	3,672	4,865	57.0	4,711	3,889	45.2

^{a)} Umbrella associations and Upper Austrian Soccer Federation.

Source: WIFO calculations.

erogeneous output. For example, the average costs of a patient day in a hospital differs according to diagnosis and medical treatment, and probably also with respect to hospital size. Additionally, the services provided are probably used with differing intensity (e.g., help and information centers for alcohol and drug abuse). Moreover, the attribution of total expenditures to men and women is based exclusively on direct use, which may lead to a distorted and incomplete result for two reasons. Firstly, public expenditures are not necessarily attributed to those who actually caused them (e.g., medical treatment after domestic violence or expenditures related to pregnancy and maternity⁵). Secondly, indirect effects are completely neglected. Therefore over-proportionate health expenditures for women need not benefit women over-proportionately if they have a positive outcome (positive externalities) for other individuals, groups, or the whole society.

*The outcome side of public expenditures:
gender aspects of voluntary work*

An important aspect of gender-responsive budgeting is the identification of interrelations between unpaid work and individual policy areas in which the public sector intervenes by means of expenditures. The data on unpaid work (care work within households, voluntary work and unofficial work) are incomplete and fragmentary; in some cases aggregated data are available for Austria as a whole, but not for the single states.

The pilot study for Upper Austria examined exemplarily the significance of voluntary work in selected expenditure areas for which data were available:

⁵ Medical services related to pregnancy and maternity are one important factor causing over-proportionate health expenditures for women.

adult education, sick transports, the network “Healthy Municipalities” and the promotion of sport via umbrella sport associations and the Upper Austrian Soccer Federation. In these expenditure areas overall public service provision crucially depends (in the case of the network “Healthy Municipalities”, exclusively) on voluntary work. Without voluntary work the extent of service provision would have to be reduced considerably or the use of the services provided

would be more expensive if volunteers had to be replaced by regular employees.

The relation between regular employees and volunteers amounts to 22.5 for sick transports, to 8.8 for the promotion of sport and to 0.2 for adult education. The distribution of paid jobs and unpaid voluntary work between men and women differs remarkably amongst the examined expenditure areas (see Table 4). While the share of female employees compared to volunteers is smaller for adult education (58.8 percent versus 92.1 percent) and sick transports (6.9 percent versus 38.6 percent), it is larger for sport promotion (46.4 percent versus 4.5). It is also striking (if not really surprising) that female volunteers engage least in sport promotion and most intensely in adult education.

Again, starting from these results an in-depth analysis of the reasons for differing gender-disaggregated employment opportunities and voluntary engagement in individual areas is needed.

Practical problems and conclusions

Gender-responsive budgeting is confronted with a number of conceptual and practical questions and problems. Some are similar to those encountering efforts to strengthen the performance-orientation of public budgeting (e.g., Joumard et al. 2004): the choice of suitable performance indicators or the measurement particularly of qualitative and of indirect effects (outcomes). Moreover performance goals should be specific, measurable, attainable, relevant and specified with respect to the point of time at which they are to be achieved. Equally important are incentive mechanisms which induce the public

administration to strive for the determined outcomes. Another crucial aspect is the translation of the abstract political target to attain gender equality into concrete and specific sub-goals for individual budget areas. This requires decisions on the number as well as on the differentiation of sub-goals and – in case of conflict – on the prioritisation of sub-goals. Particularly in federal states the co-ordination of gender budget initiatives among the levels of government is of great importance so as to prevent budgetary measures designed to further gender equality at one governmental level from being counteracted at other governmental levels. Finally, gender budget initiatives should be integrated into and co-ordinated with existing reforms in the public sector, as is the case in Austria. In the future gender-responsive budgeting at the federal level will no longer be a separate undertaking without particular political relevance but will form an integral part of efforts to increase the quality of public finances.

Despite the existing practical and conceptual problems, gender-responsive budgeting is an important approach to improve gender equality within public budgets and the budget process and can contribute significantly to efforts to make budgetary policies more transparent and effective with regard to the actual needs of men and women.

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