

Extended Abstract for the
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**Driving forces and inhibiting factors of Gender Budgeting at the
state (*Länder*) and local governmental level in Austria**

Reforms targeting budgeting and accounting systems in the public sector have focused on increasing efficiency, effectiveness and lately (gender) equity (e.g. Rubin & Bartle, 2021; Rubin & Bartle, 2023). Gender budgeting has emerged as a pivotal tool for promoting gender equality by integrating a gender perspective into the budgetary processes. Gender Budgeting can be defined as “a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (Council of Europe, 2009). Several countries around the world have implemented gender budgeting initiatives (Stotsky, 2016), and the majority of OECD countries (90%) use instruments to advance gender equality (Downes et al., 2016).

Considering the experience with the concept in practice over decades, it is astonishing that gender budgeting has only recently been addressed by public management and administration research. Recently public management scholars focused on this topic and delivered several studies with insights in different country contexts, like two themes in *Public Money & Management* (Volume 41, Issue 7 (2021) and Volume 43, Issue 6 (2023)) were dedicated towards gender budgeting as well as publications in other journals (e.g. Polzer et al., 2023; Rubin & Bartle, 2023). However, in previous years, a literature review in 15 well-known academic journals¹ in the field of public administration and public management showed that only three articles examined this topic (O'Loughlin & Newton, 2014; Rubin & Bartle, 2005; Steccolini 2019) (see also Moser & Korac, 2021).

¹ 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.

Austria, with its capital city, Vienna, has taken on a pioneering role in introducing gender budgeting internationally by incorporating gender budgeting into law and thus making its implementation mandatory throughout the nation (Moser & Korac, 2021). Since 2009, it has been anchored in the constitution that the equality of women and men in the budget management of the federal, state and local governments has to be pursued (Art. 13 Abs. 3 B-VG). The design and implementation of performance budgeting including gender budgeting at federal level is clearly regulated by law, while there is no legal concretization at state (*Länder*) and municipal level. The developments outlined above raise the question of the extent to which the states and local governments are undertaking reforms in the direction of gender budgeting. Thus, this study aims to explore and disaggregate the driving forces and inhibiting factors of gender budgeting at the state (*Länder*) and local governmental levels in Austria.

Through an in-depth examination of five distinct cases (Yin, 2018; Eisenhardt, 1989) we delve into the challenges, successes, and lessons learned, providing a comprehensive understanding of the Austrian experience with gender budgeting. The study builds on document analysis and semi-structured interviews with public managers and regional/local audit institutions with expertise and experience in gender budgeting.

Preliminary findings indicate that the adoption, implementation, and design of Gender Budgeting at the state (*Länder*) and local levels in Austria are influenced by a variety of factors. On the one hand, proactive efforts by key actors in administration and politics, as well as the placement of gender agents throughout all departments and both internal and external audits, serve as driving forces. On the other hand, political actors and elections and resistance to change and innovation among staff can inhibit progress. The lack of available data is crucial to successful implementation and advancement. Therefore, data collection and processing are key to achieving Gender Budgeting goals at the state (*Länder*) and local levels. The success of adopting and implementing gender budgeting is heavily reliant on the attitudes of key political and administrative actors. Although the cost-benefit ratio is considered beneficial, the success of gender budgeting implementation in all case studies relies on a proactive approach by all key parties.

This paper contributes to the growing knowledge base on gender budgeting by offering a detailed and context-specific analysis of Austria's driving forces and inhibiting factors at both state (*Länder*) and local government levels.

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