United Nations Commission on the Status of Women Fifty-sixth session 27 February – 9 March 2012 New York In Austria Gender responsive Budgeting (GRB) is integrated into a comprehensive budget reform¹, which was adopted in Parliament by unanimous decision. The reform enshrines a medium term expenditure framework, accrual budgeting and accounting and performance budgeting. The latter comprises GRB as a key element and will be applied as of the budget bill for 2013, which is currently under preparation.

GRB was even anchored in the Austrian constitution where article 13 requires the following: "Federation, States and Communes are to strive for the effective equality of women and men in their budget management."

According to article 51 of the Austrian Constitution, GRB is defined as an integral part of performance budgeting:

"Within Federal budget management the fundamental principles of impact orientation, especially under consideration of the objective of the effective equality of women and men...are to be observed."

Why and how to introduce GRB?

Fostering gender equality efficiently means to focus on the most important levers for decision making. The overwhelming experience in different countries and political cultures indicates that budget decisions are key decisions as they represent government policy translated into numbers. Therefore, the budget is the key lever for gender equality. Consequently gender issues should be directly linked to the budget process as strong as possible.

There are considerable political and technical challenges to introduce GRB. They vary according to different political systems and cultures. Thus, there is no one size fits all – approach to launch a successful GRB-initiative. Never the less there are some general aspects, which might be relevant for every country and therefore should be in any way taken into account. As far as the political strategy to implement GRB is concerned, the following issues deserve special attention:

¹ See details in: Gerhard Steger, Austria's Budget Reform: How to Create Consensus for a Decisive Change of Fiscal Rules, in: OECD Journal on Budgeting, Vol. 2010/1, pp. 7-20.

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Don't try to create a perfect system which covers everything: To make GRB a success
the design needs to be simple and focused on the most important aspects. If the design
is too complex, GRB will very likely be a failure. Thus, a reality check (pilot project)
of the respective concept is extremely helpful to figure out, if administration is able to
cope with GRB and if the recipients can make use of the results. Performance
budgeting and GRB should be designed lean and focused to avoid the danger of

controlling by