Accounting and Gender:
The emergence of Gender Budgeting in Austria?

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Abstract

The paper describes how gender budgeting arose from a feminist critique of the state and macroeconomic policy, and examines the first initiatives to translate gender budgeting concepts into practice in public sector institutions. It draws on governmentality studies (Burchell, Gordon et al. 1991, Foucault 1991, Cruikshank 1999, Miller and Rose 2008, Dean 2009, Mennicken and Miller 2012), to illustrate the possibility of shaping rule through the systematic provision of alternatives and to critically discuss the intrinsic link between calculative infrastructures and modes of governing social relations. Gender budgeting initiatives criticize economic instruments as being technologies of domination, technocratic exercises and technologies of exclusion. However, with the implementation of gender budgeting in the course of a neoliberal budgetary law reform, management accounting instruments seem to become uncontested in practice and the development of performance indicators are regarded as an adequate means to pursue the objective of gender equality. The paper examines the development of a feminist project and its absorption into a neoliberal policy reform which changed the notion of gender budgeting and silenced its potential of voice and representation in favour of a competitive model of resource allocation by means of equality performance indicators.

Introduction

> "Accounting … is not a mere technical phenomenon, but one that has the potential for having a reciprocal relationship with the wider societies in which we live. […] Gender, from such a stance, represents a new but a nevertheless significant axis on which to conduct an examination of accounting in action"
> (Hopwood 1987, p. 65).

Studying accounting in the context in which it operates help us to understand the constitution of the social and it is widely accepted that gender relation are part of this. Hopwood's quote reminds us that accounting instruments are not simply innovations following a technological imperative but rather are shaped by the political, cultural, social, economic and material context in which they operate. Gender is an integral part of social relations and many accounting scholars have contributed to our understanding of the reciprocal relationships between accounting and gender. Over the last three decades research in accounting and gender has resulted in a wide range of questions regarding (1) the gendered nature of accounting (Hines 1992), (2) the accounting profession (Hammond and Preston 1992, Hooks 1992, Kirkham 1992, Lehman 1992, Kirkham and Loft 1993, Anderson, Johnson et al. 1994, French and Meredith 1994, Hull and Umansky 1997, Kirkham 1997, Barker and Monks 1998, Cooper and Taylor 2000, Carnegie and Edwards 2001, Anderson-Gough, Grey et al. 2005, Broadbent and Kirkham 2008, Czarniawska 2008, Dambrin and Lambert 2008, Haynes 2008, Komori 2008, Kornberger, Carter et al. 2010, Joyce and Walker 2015), and (3) the representation and (re)production of gender relations in and through accounting (Tinker and Neimark 1987, Adams and Harte 1998, Walker 1998, Benschop and Meihuizen 2002, Walker 2003). These feminist studies in accounting reveal embedded prejudices, challenge discrimination, and re-configure meanings, the studies aim at uncovering the gendered nature of accounting practices as well as the gendered nature of the profession and aspire transformation and change (Carnegie and Lehman 2012).

Accounting shapes the world we are living in in a certain way; it makes "things" visible and manageable. Studies in accounting have argued that accounting and related technologies enable a colonization and economization of domains which were previously thought to be "non-economic" (Miller and O'Leary 1987, Miller and O'Leary 1993, Miller and O'Leary 1994, Miller 2001, Kurunmäki 2004, Kurunmäki and Miller 2006, Miller and Rose 2008, Kurunmäki and Miller 2010, Mennicken and Miller 2012, Cooper 2015). One of these domains, I will argue in this paper, is gender equality. Calculative practices are increasingly mobilised to make gender

visible and manageable. Over the last six decades the notion of gender has become an entire field of knowledge and a discursive fact that is spoken about, theorised and debated. Within feminist theory gender is frequently seen as a progressive, knowledgeable and up-to-date theoretical development moving beyond the essentialist subject of "women" in favour of multiplicity and performativity (Hemmings 2011). At the same time, however, feminists have recently criticised the way in which gender is being incorporated into government policy by using gender as a synonym for sex rather than a tool for deconstruction. They argue that feminist ideas are being used to advance neoliberal goals (Fraser 2013) through equality policies which reduce gender to one "useful" variable among others to realize good governance (Woehl 2008, Butler and Weed 2011).

The aim of the paper is to shed light on the relationship between accounting and gender by investigating the case of gender budgeting in Austria. During the early 2000s social scientists from different fields of research founded a working group within the Committee for Alternatives in Social, Economic and Environmental Policy in Austria to introduce gender budgeting: a feminist critique of national budgets, social and economic policy, and the state. The aim of the committee was to bring critical research into political discourse and shape policy making in Austria. Drawing upon international feminist initiatives such as the first women's budget in Australia 1984 (Sharp and Broomhill 2002), gender responsive budgeting in South Africa in the end of the Apartheid era (Budlender 2002, Budlender and Hewitt 2002), and feminist projects in development aid and global governance (e. g. Çağlar 2009), the working group published the first comprehensive book on gender responsive budgeting in 2002. This book (BEIGEWUM 2002) contains an extensive feminist critique of the state, national budgets, economic models and instruments, the accounting profession and quantification as well as provides first "strategies to overcome the inequalities produced by mainstream budgetary policy and practice". Taken into account the rather conservative political climate in Austria during the early 2000s it was a surprise that in 2009 gender budgeting was passed unanimously by the Austrian Parliament and became part of the Constitution as well as became part of a major budgetary law reform in 2009-2012. In the course of this budgetary law reform gender equality became a desired "outcome" of performance-based budgeting and the development of performance indicators to monitor gender equality became a major commitment. Thus, the discourse about gender budgeting is not at all a homogenous one: there are voices criticising the inherent masculinity of budgets, others see a particular strength in the power of accounting instruments to make gender relations visible and governable. To shed light on this ambiguous role of accounting the paper draws on social studies of accounting, in particular on 'governmentality studies' (Burchell, Gordon et al. 1991,

Foucault 1991, Cruikshank 1999, Miller and Rose 2008, Dean 2009, Mennicken and Miller 2012), to illustrate the possibility of shaping rule through the systematic provision of alternatives and to critically discuss the intrinsic link between calculative infrastructures and modes of governing gender relations.

I set out to describe the ambivalent role of calculative practices within the field of gender equality policy in Austria. This paper investigates gender budgeting and looks at both (1) the feminist discourses which aim at a transformation of accounting practices and (2) the rather functionalist understanding of accounting where calculative practices are seen as an appropriate set of technologies to govern gender relations in society. In short, the paper address the question how gender budgeting arose from a feminist critique on budgets, the state, and economic models and how gender budgeting became an instrument of gender equality management in the course of a budgetary law reform which introduced performance-based budgeting with gender equality as one desired "outcome". Thus, the study examines the development of a feminist project and its absorption into a neoliberal policy reform which changed the notion of gender budgeting and silenced its potential of voice and representation in favour of a competitive model of resource allocation by means of equality performance indicators.

Although the analysis is specific, the insights will be of wider interest. The analysis extends our understanding of the relationship between accounting and the social and political environment with an emphasis on gender relations and management control. It discusses the importance of accounting and gender knowledge in governing societies in the neo-liberal era which is still an under-researched field of investigation in social studies of accounting. It also illustrates the emergence of an accounting phenomenon which had its origins in a critique of accounting and describes how this critique became productive in the course of translating neo-liberal political programmes into practice.

The paper proceeds by describing the historical and political background to the empirical study on gender budgeting in Austria. In the subsequent section the theoretical framework which is based on Michel Foucault's concept of governmentality is introduced in more detail which is followed by an overview of my methodological approach. The analysis section will address the specific social space within which gender budgeting emerged and developed, thereby charting a genealogy of the discourses and practices of gender budgeting. The paper concludes with a discussion of the implications of my findings.

Historical and Political Context of Gender Budgeting

This paper focuses on 'gender budgeting' initiatives promoted by feminists in Austria during the 2000s. However, Austria is only one of many countries in the world in which the idea of gender budgeting became part of the political debate during the late 1990s.

Originally, the first "Women's Budget" (Sharp and Broomhill 2002) initiative was carried out in Australia between 1984 and 1996. This was a cornerstone for the emergence of the gender responsive budgets (later gender budgeting). The Australian women's budget model has been developed by so called "femocrats" of the women's movement of the late 1970s rather than invented by the Australian Government (Sawer 2002). These feminist took jobs in the women's policy units, "creating a feminist presence within the state itself" (Sharp and Broomhill 2002, p.29). The women's budget programme was introduced on a pilot project basis in about half of the government departments in 1984. It was introduced on a full-scale basis covering all departments and portfolio agencies from 1985 (Sawer 2002). Once, the women's budget covered all Federal Government activity it became a very substantial document, averaging about 300 pages (Sawer 2002, p.46) which comprehended a gender sensitive audit of the government budget and detailed the accountabilities of the departments. Women's budget exercises, despite their misleading name, did not propose separate budgets for women but rather involved a gender-sensitive analysis of government budgets: First, the exercise involved analysis rather than formulation of budgets which could then constitute the basis for formulation or amendment of budgets. Second, the analysis did not focus only on that portion of a budget seen as pertaining to gender issues or women but rather was aimed at examining all allocations of government for their impact on women, men, girls and boys (Budlender 2000). After elections in 1996, the new conservative Liberal-National Party "downgraded its commitment to the United Nations Convention for the Elimination of Discrimination against Women (CEDAW)" (Sharp and Broomhill 2002, p.42) and the project ended.

By the mid-1990s, however, diverse women's budgeting initiatives emerged in other countries: a Canadian Women's Budget in 1993 undertaken by the NGO, Women's International League for Peace and Freedom; the formation of the UK Women's Budget Group in 1989 that sought to provide critical public commentary on the budget's impact on women under the Thatcher government's agenda (Himmelweit 2002); the Commonwealth pilots were in South Africa, Sri Lanka and Barbados; in Africa outside of South Africa there were initiatives in Namibia, Tanzania, Uganda, Botswana, Mozambique, Zimbabwe, Uganda Malawi by end of the 1990s (Budlender 2000). These first initiatives focused on women as a disadvantaged or oppressed group. Later, the viewpoint that women are in many ways disadvantaged emerged and the use of

gender as a more explicit relational category of analysis, where gender refers to social relations between women and men has been adopted (Çagatay, Keklik et al. 2000, p.37). This shift was reflected in the terminology applied. Whereas the first initiatives were called women's budgets or women's budget statements the latter became widely accepted as gender responsive budgets or gender budgets. This shift in terminology reflects on the one hand a move to emphasize gender as a category of analysis. On the other hand it represents a pragmatic response to overcome tendencies to interpret women's budget as separate budgets for women or women's agendas (Sharp and Broomhill 2002, p.25).

Gender budgeting gathered impetus theoretically with feminist developments in economics and related disciplines. During the 1990s a feminist network called "International Working Group on Gender, Macroeconomics and International Economics" (GEM-IWG) problematized the invisibilities of gender relation in economic theory and international politics and claimed that these invisibilities were main causes of the gender-related impacts of stabilization programmes in the south. Gender and economics were problematized from two different theoretical perspectives: On the one hand, a network of heterodox-feminist economist (e. g. Bakker, Cagatay and Elson) focused on the blind spots of economic theory, such as re-productive and unpaid work which disguises the buffer function of unpaid work in times of economic restructuration (Çağlar 2009). They call for the recognition of unpaid re-productive and care work. These ideas were for instance taken on board by UNIFEM. On the other hand, neoclassical economists argued that gender-related distortions of competition interfere with the optimal functioning of markets. Economists in this tradition try to identify gendered segregation of labour, introduce means to overcome it, which as a result should lead to an optimal functioning of markets. Ideas of this perspective were put forward by the World Bank and a couple of development aid agencies like the German GTZ. In this context, the idea of gender budgeting gathered impetus internationally with the United Nations' Beijing Platform for Action calling for "the integration of a gender perspective in budgetary decision on policies and programmes, as well as adequate financing of specific programmes for securing equality between women and men" (United Nations 1995). This global call for a gender perspective in government budgets and in budgetary policy was central "to furthering the key themes of government accountability for its gender equality commitments" (Sharp 2003). Caglar (2009) argues that the breakthrough for gender budgeting in macroeconomics was due to two developments: firstly, the emergence of the *good governance* concept to enhance democratic decision making. Gender budgeting was discursively liked to an increase of transparency within this debate. Secondly, gender budgeting was linked to *Poverty Reduction Strategy Papers* in the course

of debt relief of *Heavily Indebted Poor Countries* (HIPC-Initiatives) of the World Bank and IMF. These initiatives focused on both economic and financial policy *as well as* social policy goals to reduce poverty in the south (Çağlar 2009).

In October 2001 the issue of gender sensitive budgets was first raised at the level of the European Commission at a seminar on gender mainstreaming as part of macroeconomic guidelines. The European Commission defines Gender mainstreaming as the

"integration of the gender perspective into every stage of policy processes – design, implementation, monitoring and evaluation – with a view to promoting equality between women and men. It means assessing how policies impact on the life and position of both women and men – and taking responsibility to re-address them if necessary. This is the way to make gender equality a concrete reality in the lives of women and men creating space for everyone within the organisations as well as in communities - to contribute to the process of articulating a shared vision of sustainable human development and translating it into reality" (European Commission 2010).

This opened the debate at EU level on public finances and the gender perspective. The European Commission set up a working group made up of national experts on gender budgeting within the Consultative Committee on Equal Opportunities, whose aim was to draw up a document reporting the experiences in the area, providing methodical guidelines and identifying the necessary institutional requirements for implementation at Community level and within the Member States (European Parliament 2003a). In the 'resolution on gender budgeting — building public budgets from a gender perspective' (European Parliament 2003b) the European Parliament endorses the definition of gender budgeting -proposed by the informal network on gender budgeting organized by the Council of Europe. It understands gender budgeting "as the application of gender mainstreaming in the budgetary process [...]; this entails 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." This resolution calls on the Commission, the Member States, local and regional governments to implement gender budgeting and focuses on restructuring revenues and expenditures in order to promote gender equality. The implementation of gender budgeting and the way how it is implemented is at the responsibility of the Member States.

In Austria, an increasing tax and contribution ratio, simultaneous cuts in social spending, cuts in funding women's projects (Buchinger, Gubitzer et al. 2009) and the election of a right-wing National-Liberal Government (FPÖ/ÖVP) have prompted a critique of economic and social policy broadly located on the Left since the late 1990s (BEIGEWUM 2002, p.178). In this

context and with the awareness of international experience in the field of gender responsive budgeting first discussions and feminist studies on budget's impact on women and men appeared (Mayrhuber 2006). A non-governmental committee -BEIGEWUM[1] committee for alternatives in social, economic and environmental policy, made up of social scientists from different fields of research – founded a working group to introduce gender budgeting to Austria. In 2002, BEIGEWUM published the first programmatic book on "engendering budgets" called "*Frauen macht Budgets*" (Women, make Budgets!)

The work on gender budgeting at federal level in Austria started 2004 in the course of implementing gender mainstreaming. Gender budgeting was recommended "to analyse budgetary activities with regard to its impact on women and men" (Government Resolution 09.03.2004). In 2005, gender budgeting was introduced into the budget report:
"Gender Budgeting […] is gender equitable budgetary policy and therewith part of gender mainstreaming. Gender budgeting contains the analysis of the incomes' and expenditures' impact on men and women. From 2005 on, gender impacts shall be analysed for at least one issue per governmental department as a first step" (Austrian Government Budget Report 2005).
Under pressure of the Social-Democratic and the Green Party opposition as well as civil society, gender budgeting was incorporated in the resolution for a Budgetary Law reform in 2007 (Appelt 2009). In the course of reforming the Austrian Budgetary Law gender budgeting became also part of the Austrian Constitution (effective from 2009), that is "the state, provinces and municipalities have to aim at the equal status of women and men in budgeting" (Austrian Federal Chancellery 2009).
This historical and political context of gender budgeting provides a starting point on how fiscal policy was problematized internationally and how economic and feminist discourses were linked in specific contexts to make the emergence of gender budgeting possible. After I will have introduced the theoretical framework and the methodology I will describe how gender budgeting was formed out of a very particular field of relations between certain institutions, bodies of knowledge, administrative processes and accounting techniques in the Austrian context and what happens when different discourses and ways of calculation are incorporated into fiscal policy.

[1] Beirat für gesellschafts-, wirtschafts- und umweltpolitische Alternativen - a (non-governmental) committee for social, economic and environmental policy alternatives, made up of social scientists from different fields of research whose aim it is to bring critical research into political discourse.

Theoretical framework: governmentality and gender

> "You also find revolts, or resistance of conduct linked to the completely different but crucial problem of the status of women. These revolts of conduct are often linked up with the problem of women and their status in society, in civil society or in religious society" (Foucault 2009, p. 196)

Foucault's concept of government has inspired many studies in the social sciences and many historical investigations, and it has been especially his analysis of neo-liberal governmentality that has kindled interest. Governmentality is a concept first developed by Foucault (Foucault 1991, Foucault 2009, Foucault 2010). He proposed a definition of the term 'government' as 'the conduct of conduct' which he understands as a form of activity aiming to shape, guide or affect the conduct of some person or persons. In his lectures on governmentality he is particularly concerned with government in the political domain and understands 'the art of government' or 'the rationality of government' as "a way or system of thinking about the nature of the practices of government (who can govern; what governing is; what or who is governed), capable of making some form of that activity thinkable and practicable both to its practitioners and to those upon whom it was practised" (Burchell, Gordon et al. 1991, p. 3). These calculated and rational (in the sense of rationalised) activities are understood to be undertaken by a multiplicity of agencies employing a variety of techniques (technologies of government) and forms of knowledge, that seek to shape conduct by working through desires, aspirations and beliefs, for definite but shifting ends with a diverse set of relatively unpredictable effects (Dean 2009). Practices which contest and call into the question the 'art of government' are referred to as 'problematizations'. Problematizations are ways of interrogating past, present and potential alternatives and often include modes of evaluation of success and failure (Dean 2009).

The quote at the beginning of the section indicates that problematizations of the art of government historically originated in some cases from revolts of conduct by women (Foucault 2009). With the emergence of the population and later the society as a field of intervention, statistics and calculative practices gained importance as instruments of the representation of and intervention in society. Social studies of accounting underline the mediating function of accounting in linking different arenas, actors and discourses and help us to gain a better understanding of the systematic connection between ideas, political programmes and technologies (Miller and Rose 1990). Dean (2009) suggests investigating systematised ways of 'doing things' as an analysis of 'regimes of practices. These regimes of practices are associated and become objects of political programmes, which are relatively systematic forms of thought to

transform these practices. Regimes of practices are concerned with ways of directing the conduct of the self and others which can be analysed along the axes:

1. Fields of visibility: ways of seeing and perceiving
2. Techniques and technologies: specific ways of acting, intervening and directing, made up of a particular types of 'practical rationality' (expertise and know-how) which relying upon certain techniques and technologies
3. Forms of rationality: ways of thinking and questioning, which rely on definite vocabularies and procedures for the production of truth
4. Identities: characteristic way of forming subjects, selves, persons, actors, or agents.

In research on accounting in its social and institutional context (Hopwood 1983, Hopwood and Miller 1994, Chapman, Cooper et al. 2009) the emergence of different accounting phenomena, such as Discounted Cash Flow Analysis (Miller and Rose 1990), standard costing (Miller and O'Leary 1987), -or gender budgeting in my case-, are understood as the outcome of historical contingent processes in which new accounting constellations (Miller 1991) appear because different groups of people, vocabularies and technologies are temporarily linked together in a particular moment of time, rather than the result of linear, rational improvements or functional adoptions to new demands in a changing environment. In such historical studies of accounting change, accounting techniques are understood as technologies of government which make it possible to translate "programmatic" ideals of government into practice because accounting techniques have been understood to facilitate 'action at a distance' (Latour 1987) through the production of a form of mobile knowledge which enables distant 'centres of calculation' (Latour 1987) to act upon individuals and organisations (Miller and Rose 1990, Rose 1999, p.152). Thus, accounting make modern modes of government possible and judgeable. Possible, because it helps to make up the object upon which government is required to operate (Rose 1991). Judgeable, because the critical scrutiny of authority is increasingly conducted in the language of numbers, by employing rates, trends, graph and numerical comparison. Thus, calculative practices are crucial techniques for modern government. They have become indispensable to the complex technology that makes possible modern government itself. Thus, calculative technologies of accounting are problematized and mobilized by a variety of political programmes to intervene in social life (Mennicken and Miller 2012).

From this perspective gender budgeting can be understood as a regime of practices which aim at gender equality between women and men. However, this is not an unproblematic endeavour because as Miller and Rose(1990) point out "the will to govern" is not about an analysis of a successful or less successful implementation or operationalization of a political programme but

rather an analysis of messy and variable operationalization of political programmes. In the case of gender budgeting initiatives we can't assume that "gender" or "equality" are given and uncontested categories. The opposite is the case: there is a struggle over meaning and an effort to make gender relations and gender (in-) equality visible and governable.

The starting point of my analysis is an investigation of the moments and situations in which the art of government becomes 'a problem'. I seek to shed light on how budgets became a 'feminist concern' in Austria, how the way of doing budgeting, how the language – especially quantification, how forms of knowledge and expertise are problematized from different feminist perspectives.

The first dimension is concerned with forms of (in) visibilities. Here budgets are understood as objects with shadow and light, ways of visualising fields to be governed which create at the same time fields of invisibilities. The second dimension concerns the technical aspect of government, that means: if government aim to achieve certain ends it must use technical means. These technical means are a condition of government and often impose limits over what is possible to do, e. g. the government of national economies rely on very specific economic models and instruments, national budgets have a specific form and rely on certain procedures in the budgeting process. The third dimension concerns the form of knowledge that arises and informs governing: What form of knowledge, expertise and means of calculation are employed in practices of government? How do these give rise to specific forms of truth? How does 'thought' seek to transform practices? The final dimension is concerned with the forms of individual and collective identity through which governing operates. What statuses, capacities and attributes are assumed of those who exercise authority (bureaucrats and professionals) and those who are to be governed (women, employees)? What duties and rights do they have? How are they problematized and to be reformed?

Methodology

My analysis focus on archival documents of Austrian Ministries, guidelines in public institution, gender budgeting articles and books as well as interviews with gender budgeting experts to investigate the emergence of gender budgeting and its translation into a budgetary law reform.

In this study I adopt a longitudinal case study approach which is needed to observe a process that took place over several years, starting with a feminist problematization of the Austrian national budgets in the early 2000s and resulting in attempts to operationalise gender equality policy in public institutions in pilot projects until 2013 in Austria. Data were collected from multiple sources such as project reports on gender budgeting in the Austrian public sector,

feminist programmatic books and articles on gender budgeting, guidelines, official documents and presentations of 'gender consultants', minutes of parliament and semi-structured expert interviews (digitally recorded and transcribed). The data were was analyzed with NVivo 9 in light of the theoretical categories suggested by governmentality studies and the preliminary findings from the document analysis were further investigated by means of expert interviews. My interest in this reform is triggered by the central role of management accounting and budgeting in particular. In this paper, I argue that the emergence of gender budgeting rests upon different ways of constructing budgeting as a problem. In order to argue this point, the paper investigates feminist political debates which shaped the current legislation on gender budgeting. In considering these debates, the focus is on how budgeting is 'spoken' about and my investigation therefore takes the form of a discourse analysis. I analysed influential texts and articles in the field of feminist research in economics and social science complemented by interviews with gender budgeting experts. I divided the problematization of budgeting into three sections: a critique on budgeting (1) as a technology of domination, (2) as a technocratic tool which mystifies power relations, and (3) as a technology of exclusion. These different points are not, in fact, distinguished as separate arguments within the discourse, but rather emerged from my analysis of this discourse. All of them are grounded upon a feminist position. In the case of gender budgeting, management accounting techniques and expertise are suggested to be important issues to solve the problem of gender inequality in budgetary policy. Thus, budgeting and related management accounting instruments such as indicators are not just constructed as problematic but at the same time are constructed as a means to help achieve gender equality. To argue this point my analysis focuses on the one hand on archival documents such as programmatic articles and gender budgeting guidelines, as well as, on the other hand on interviews with gender budgeting practitioners. To address the ambigious character of gender budgeting I also structured the construction of budgeting and related technologies as means of 'solving the problem' in three sections: (1) gender budgeting as emancipatory instrument, (2) gender budgeting as technology

Findings: Gender Budgeting in Austria

Gender and the transformation of accounting: feminist problematization of budgeting

The feminist problematization of governmental budgets is intrinsically linked to feminist economics and thus a feminist critique on the state. Feminist economics have established its position since the early 1990s in a wide variety of fields of research. This feminist critique on

economics focuses on gender biases in economic models and theory. However, feminist economics is not a homogeneous field of research. There are different ways of problematizing economic models and theory: on the one hand one can find a fundamental critique on (mainstream) neoclassical models and theory complemented with research on alternative approaches in economics. On the other hand feminist researchers seek to integrate women and gender issues into existing economic models. These views are, however, united by a critique on androcentric2 theory building in economics and business science (Bauhardt and Çağlar 2010). This critique draws on the assumption of the gendered division of labour, as well as paid and unpaid work, and forms of dependency for women. One of the most prominent debates in this context is i. e. the conceptual invisibility of unpaid work in economic theory, which is referred to as 'The Strategic Silence' (Bakker 1994). Accordingly, this feminist critique is based on the notion of the social construction of the state and its intrinsic gendered nature.

"Feminist theories of the state demonstrate in diverse ways the intrinsic linkage of the state and masculinity. They understand the state as a by men and for men constructed institution […] and the governmental budget as a patriarchal instrument of power which reflects the historical political-economic structures of society and its power relations"(BEIGEWUM 2002, p. 58).3

At the end of the 1990s first feminist critique on budgetary policy emerged in the Austrian context as response to cuts in public expenditures. On the one hand the critique contained debates on the effects of cuts in funding women's projects, such as domestic violence shelters or lesbian centres. On the other hand the effects of cuts in social spending on unpaid work entered the political debate.

In this section I am going to analyse the feminist discourse on budgetary policy regarding the construction of budgets as problematic instruments. The findings contain three prominent intrinsically linked issues which are backed-up by feminist knowledge from research in the field of feminist economics and gender studies: (1) the problematization of budgets as technology of domination because budgets are seen to reflect the masculine politico-economic power relations in society; (2) the problematization of budgeting as technocratic exercise which is said to mystify these power relations by appearing to be a neutral instrument; and (3) the problematization of budgeting as a technology of exclusion which is based on the critique of the accounting

[2] Androcentrism describes practices in society which favours a masculine point of view of the world, its culture and its society. In 1911, the term was introduced by Charlotte Perkins Gilman in her book "The Man-Made World."

[3] All Quotes of the BEIGEWUM book are translated by the author.

profession and expert knowledge which leads to the exclusion of laypeople in the budgetary process.

Budgeting as Technology of Domination

Feminist theories of the state describe the link of the state and masculinity by focussing on the historical constitution of the modern state, its structures and interests. Angelo et al. (2002) argue that with the analysis of the genesis of the modern state the inherent masculinity of the budget becomes apparent. The state is described as 'product of war' with essential relevance of the military which is seen not only as archetype of bureaucracy but also as construction of masculinity inhere in the state (BEIGEWUM 2002, p.54). Moreover, they say that the establishment of a general liability to pay taxes is crucial for the generation of the modern state and "the state and the budget became synonymous terms" (BEIGEWUM 2002, p. 55). Political participation in the modern state required citizenship which was inseparably coupled to masculinity, economic autonomy and the status as patriarch. Thus, the ability to pay taxes ensured the legal, economic and political privileges of men and substituted the capability of warfare (BEIGEWUM 2002, p. 56). Using the example of the budget of the "Deutsches Reich" of 1872 which is allotted to 63% to direct and indirect expenses of warfare and if expenses of bureaucracy were added is allotted to 80% to the overall state expenses, the budget is interpreted as mediation authority between citizens and the masculine apparatuses of military and bureaucracy (BEIGEWUM 2002, p. 56). Indeed, with the implementation of general men's voting right in the beginning of the 20th century, citizenship and the capability to pay taxes diverged and the national budget is said to become more democratic, however, it is argued that these events did not dispose the masculine basis of the national budget (BEIGEWUM 2002, p. 57).

Not only is the tight coupling between the state and the budget argued, furthermore the national budget is regarded as "crystallisation of state action" (BEIGEWUM 2002, p. 57) and all activities of the state which are related to monetary transactions are said to be reflected in the national budget. Moreover, the tight relation between the state and the economy as source of public income is problematized in the discourse. The connection of the state and the economy by means of the budget is said to be reflected in the relationship between public income and public expenses. The constitution of this relationship is regarded as an essential political conflict in modern society which poses questions about the limits of power, the role of the state, and the relation between the state and the economy which are said to be confessed in the budget because the budget is regarded as the essential instrument of political regulation (BEIGEWUM 2002, p. 58).

National budgets are regarded to reflect the masculine politico-economic structure in society and its power relations. Therefore, the problematization of the gendered nature of the budget which is informed by gender theory, regards budgets as patriarchal –but widely neutralisable – power instrument (BEIGEWUM 2002, p. 58).

Budgeting as Technocratic Exercise

In this section I consider arguments that regard the budget as problematic because it is seen to be appearing gender neutral due to practices of quantification which are said to mystify gender power relations.

In the context of problematization, the governmental budget is represented as "a set of figures disguising facts" (BEIGEWUM 2002, p. 12) and its professed neutrality as economic instrument is questioned. The technical complexity of budgets is said to require expert knowledge and exclude others which leads to a bureaucratic undemocratic budgeting process dominated by men.

"Numbers which describe the situation of the state, municipalities, districts or organizations are too often presented as a result of practical constraints, as irrevocable. These numbers are, however, results of societal and gender power relations, but these power relations are mystified by the pretended objectivity and neutrality of numbers" (Bergmann, Gubitzer et al. 2004).

The legitimacy of budgetary numbers is called into question by criticizing the professed objectivity of these numbers. They are said to be not gender neutral. As gender and gender relations are not considered in budgets and budgeting processes, power relations are disguised. This critique implies at the same time the idea that as soon as gender relations are problematized and become visible "governmental budgets can be neutralized as tool of power" (BEIGEWUM 2002, p. 58). Moreover, the critique is generalized, arguing that budgeting gives more attention to the economic than the social aspects.

"Evaluations [of governmental budgets U. M.] consider very often exclusively economic aspects which is an illegitimate reduction of federal responses. Gender aspects go by the board automatically" (BEIGEWUM 2002, p. 85).

The argumentation for the critique of the legitimacy of the budgetary numbers is backed-up by gender expertise, particularly by referring to different social and economic roles of men and women. Thus, the critical stance towards numbers and quantification is, however, ambiguous. Current governmental budgeting practice is criticised by arguing that objectives are often

articulated in terms of numbers and ratios but not in terms of content which disguise changes of policy (BEIGEWUM 2002, p. 85). The mistrust in the Government becomes apparent and it is accused to abuse numbers to conceal policy changes.

„The right-wing National-Liberal Government has subscribed to the number 'zero deficit' and has thereby dismissed any social political goals in favour of cosmetic number acrobatics" (BEIGEWUM 2002, p. 171).

The authors call into question whether quantification meets the concerns of qualitative objectives at all (BEIGEWUM 2002, p. 165). Therefore, at least simultaneous representation of qualitative aspects is indispensable in this kind of analysis (BEIGEWUM 2002, p. 165). The need for a combination of quantity and quality is accentuated.
An argument which is closely connected to the question of de-politicization by means of quantification seems to be the problematization of practices of administration. Whereas quantification is regarded as having de-politicising effects by appearing to be neutral there are also arguments that de-politicising effect are outcomes of administrative practices:

"I argue this point partly theoretical but first and foremost practical in the sense of my practical experiences inside administration departments: because administrations always deform such provisions, I would say -also theoretical: deform concepts- to implement these with as minor as possible effort in existing processes and logics. And the claim to work emancipatory in doing so disappears – disappears practical. So, it's a chore – 'we have to do it, so we have a look where it fits best, with as little efforts and changes as possible, so, where are we good anyway'. And also a little bit of showing 'how good we are.' However, affecting gender relations […] in the administration – is almost a miracle [...]. "
(Gender budgeting expert EK, translated by the author)

Budgeting is regarded on the one hand as a political process with regard to budgets as instrument of regulation. On the other hand budgeting practices in administration departments are constructed as quantitative and technical exercise.

'Expertocracy' - Budgeting as Technology of Exclusion
In this section I argue the prominent point that accounting practices –in my case budgeting practices- are problematized as practices of exclusion which are based on the critique of the

accounting profession and expert knowledge which leads to the exclusion of laypeople and an undemocratic budgetary process.

"Economic policy, in particular budgetary policy is key element of state action. However, in many cases economic-political decisions are detracted from democratic discussion as they are represented as technical exercise of "experts" (original accentuation). Therewith, important interrelations and social implications are disguised "(BEIGEWUM 2002, p.9).

This quotation already indicates an allied critique of professions and institutions which are regarded as systems of exclusion and domination. In connection with the Ministry of Finance - which is said to be "a very masculine, patriarchal and powerful part of the state" (BEIGEWUM 2002, p. 29) - it is intensified:

"In principal, Ministries of Finance are not concerned with people – women, children, men – but rather with numbers, quantities, sums, money and variables. Despite negative experience Ministries of Finance are convinced of fiscal and financial discipline, cuttings in spending, privatization and liberalization (BEIGEWUM 2002, p. 31). [...] People who work in Ministries of Finance often feel superior to representatives of other disciplines because of their expert knowledge and they block an interdisciplinary dialog" (BEIGEWUM 2002, p. 32).

All in all, the problematizations of the state and its national budget can be understood as critique of the welfare state understanding the welfare state as bureaucratic, hierarchical and unresponsive to the needs of women. Against these ills of the state notions of practices of empowerment, participation, the community and 'politics of need-formation' (Yeatman 1994) are adumbrated. However, simultaneously one can find arguments for defending the welfare state by criticizing neo-liberal reforms -whereas neo-liberalism is understood in a taken –for-granted way as cuttings in social spending and regulation as well as the contrivance of markets in areas of formerly public provision. It is stated that "only men can afford a slim state" (BEIGEWUM 2002, p. 173) because the reduction of the public sector as well as its business orientation is said to increase once more the disadvantages of women because it often results in a shift of responsibilities to the domain of unpaid work. Characteristic for the discourse is the perceived threat by marketization in the course of the social and economic globalization.

Operationalization of Gender Budgeting: Accounting and the transformation of gender relations

To overcome the ills of the state and governmental budgets an alternative budgetary policy is claimed with a gender perspective on the budget and the budgeting process. The argument for gender budgeting is closely connected to terms like empowerment, democracy, accountability,

participation and transparency with the aim of "exposing and thus overcoming the structural drawbacks for women through budgetary policy" and "the non-transparent, male-dominated budgeting process" (BEIGEWUM 2002, p. 84). To reach equality, justice and the "reduction of unequal allocation of power, chances and resources" (BEIGEWUM 2002, p. 20) it is necessary to understand "budgets as tools of economic and social policy ("Gestaltungsinstrument"); not as a mere neutral technical device (ibid)."

"Budgets reproduce gender power relations in society – thus being a result of a political process. At the same time, budgets are socio-political steering instruments. In the course of budgetary policy gender relations are negotiated, too. Budgetary policy could take emancipatory effects or confirm inequalities. […] The aims of gender budgeting are transparency in priorities, expenditures and incomes, influence in a gender and social equitable sense, and a transformation of the budgeting process towards transparency and participation" (BEIGEWUM 2002, p. 180).

Gender Budgeting aims at a transformation of the state. Abstract objectives can be summarized in the following key aspects of interest:

- increasing transparency of political priorities in income and expenditure (BEIGEWUM 2002, p. 86 ff., 112 ff., 180),
- representing the budget's impact on women, children and men, especially the impact on unpaid work or rather care economy (BEIGEWUM 2002, p. 10, 16, 17, 189),
- transforming the bureaucratic, hierarchical and male-dominated budgeting process towards transparency and participation of women and NGOs (BEIGEWUM 2002, p. 18, 19),
- providing participation of women and civil society in the budgeting process to ensure the application of gender expertise (BEIGEWUM 2002, p. 18, 19),
- monitoring the Government's accountability/commitment to gender equality.

In the Discourse different kinds of technologies are suggested to overcome the ills of budgetary policy and to translate the abstract ideals of gender budgeting into practice:

First, technologies are proposed which should improve the capacity for participation, such as raising consciousness by e. g. gender and wealth statistics as well as gender impact studies, techniques to increase self-esteem of women that they feel up to draw attention to economic policy, e. g. "economic alphabetization of women" (BEIGEWUM 2002, p. 190), teaching and activation of women and men in civil society, inter-organizational cooperation between NGOs

and government departments, a women's quota on the political and administrative level and feminist networks.

Second, there are technologies recommended to support the application of gender expertise in order to transform budgets, budgeting processes and the accounting profession: Seminars for the exchange of expertise and operational knowledge on gender budgeting with international experts are suggested -the target groups are civil servants working in the field of budgeting and staff employed in gender equality units. Gender budget departments within Ministries should be created, in these departments gender experts and finance experts should be responsible for the implementation of gender budgeting. The field of activity of an inter-ministerial working group for gender mainstreaming should be strengthened by creating a steering committee for gender issues in collaboration with NGOs and with support of a scientific committee. A "gender budget forum" made up of representatives of feminist organizations and NGOs, politicians, researchers and national and regional representatives of finance and gender departments should be established to monitor the process of implementation and to provide expertise and consulting.

Third, technologies to increase accountability, transparency and democratic control are claimed: the development of methods for gender analysis of the budget, development of performance indicators to increase gender equality, development of gender-responsive incentives in macroeconomic policy, periodical reports, the creation of a "Watch Group" on civil society side to monitor the process and maintain external pressure on the Government.

Regarding the implementation of gender budgeting in Austria the latter technologies ('technologies of performance' (Dean 1999)) gain more and more importance. In the course of a Budgetary Law reform gender budgeting should be implemented in all public institutions. The Budgetary Law reform is based on four principles: outcome-orientation, efficiency, transparency and true and fair view. One cornerstone of the first stage of reform (effective 2009-2012) is a 4-year expenditure framework with binding expenditure ceilings. Additionally, incentives for Ministries are introduced for a more efficient use of resources by more flexibility in building reserves (Meszarits and Seiwald 2008). This framework is accompanied by a Strategy Report which includes strategic budgetary planning. The second stage of the reform consists of a new budget structure (global budgeting instead of line item budgeting), outcome-oriented management of state bodies, accrual accounting and budgeting, and performance based budgeting.

According to a guideline of the Austrian Ministry of Finance on gender budgeting and performance-based budgeting, the second stage of the reform should intensify the gender budgeting strategy because gender equality will become an outcome objective:

"The outcome orientation has to be provided - also particularly with regard to the objective of the equality of women and men - as an integral part of budgeting […]" (Budgetary Law effective from 2013, translated by the author).
In the explanation report on the law it is said:
"[…] the principle of outcome orientation particularly with regard to the equality of women and men has to be implemented […] by the representation of outcome objectives, measures and indicators […]" (BMF, Parliamentary Material 480dB_XXIV.GP-RV: 27).
In the current process of budgetary law reform the gender equality objective is explicitly linked to performance indicators. The budgetary law reform towards performance orientation is said to "open [up] new opportunities and instruments to improve the gender equality performance of budgeting and policy making" (Klatzer 2008, p.14).
In the context of operationalization accounting techniques are constructed as suitable mean to achieve gender equality although budgets and budgeting were constructed as problematic in the context of critique. To address this controversial character of accounting techniques, I will analyse the construction of budgeting and related technologies as technologies of emancipation, equality performance, and democratic inclusive attempt in the next three sections.

Gender Budgeting as Technology of Emancipation & Empowerment

Gender budgeting is labeled as 'emancipatory instrument' (Mayrhuber 2006, p. 25), as 'instrument for emancipatory policy' (Schlager 2006, p. 100), and as 'emancipatory and transformative approach' (Klatzer 2004, p. 24). Budgetary policy is constructed as it either could take emancipatory effects or confirm inequalities (BEIGEWUM 2002). Thus, it is argued that budgetary policy can increase the emancipation of women. Emancipation is understood as the possibility of women to escape traditional role models, to reach equality and social and economic autonomy:

„Women should not be directed into particular roles by means of budgetary policy such as child benefits but rather gender-sensitive budgetary policy should enable conditions in order that women are able to autonomous choose their way of living" (Bergmann, Gubitzer et al. 2004).

Closely connected to the construction of gender budgeting as technology of emancipation is the argument of empowerment. Opposed to the concept of gender mainstreaming which is regarded at least of some gender experts as technocratic instrument, gender budgeting is said to be an empowerment strategy. A precise description of empowerment in the discourse is difficult. It is to some extent like Rappaport (1985) puts it, empowerment is seen likewise as objective, mean,

process and result of personal and social transformation. Thus, the aim is more 'empowered' women which might be achieved by technologies of the self (Dean 1999) such as activation and economic alphabetization (BEIGEWUM 2002) of women (self-empowerment) and also by 'external support' such as budgetary policy shall supply resources to transform the conditions for women's autonomy. It is described as social process which gives women more and more possibilities to carry their life in their own hands: "After pro-choice abortion regulation [...] women must conquer the 'hard policy' fields of economic and budgetary policy to gain free choice of how to live their life against traditional role models" (BEIGEWUM 2002).

Gender Budgeting as Technology to Increase Equality Performance

Feminists still criticize the exclusion of unpaid work in the performance-based budgeting approach, "the almost exclusive reliance on quantitatively measurable performance indicators" (Klatzer 2008) and "the inherent ideological bias in concepts of performance orientation [which] favours a restructuring of the public sector according to business standards and basically a reduction of the public sector as such" (Gubitzer, Klatzer et al. 2008). However, on a discursive level this criticism is undermined, as the concepts of gender budgeting and performance-based budgeting are pictured as closely related:

"[…] there seems to be a direct and logical link between PBB [performance-based budgeting, U. M.] 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" (Klatzer 2008).

In linking gender and performance a managerial logic is tacitly adopted. The importance of measuring performance becomes uncontested. By discursively connecting equality objectives with the "correct" indicator performance-based budgeting begins to be constructed as tool for gender policy:

"The choice of indicators is crucial because it determines the quality of PBB [performance-based budgeting] 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. […] 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 implication of any policy on unpaid work and the care 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 […] will accompany the presentation of the annual budget bill. […] 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" (Klatzer 2008, p.10).

When gender budgeting became part of the Budgetary Law reform gender equality became an objective of performance. By translating the gender budgeting program into performance terminology, gender budgeting changes. The connection between particular objects changes as well as their respective meanings. Budgeting as instrument of control is central on the programmatic level as well as on an operational level. Whereas on the programmatic level budgeting is connected to a policy process it is connected to indicators, which make control possible on the operational level. Another point is crucial here: focusing on results. An 'ideological bias' is broached because performance techniques are usually employed to 'economize the public sector' but one aim of gender budgeting is to counter neo-liberal reforms. By connecting gender budgeting and performance-based budgeting in terms of focusing on results the criticism of the instrument is eclipsed. On the programmatic level the neutrality of economic instruments was questioned in terms of voice and visibility: women are/were often excluded from the budgetary process as well as budgets do not represent gender aspects but have an impact on gender relations. However, by focusing on results the argumentation becomes one of 'correct' objectives and 'correct' quantitative and qualitative indicators.

Democracy - Gender Budgeting as Inclusive Attempt

In this section I consider arguments that gender budgeting is a democratic attempt.

First it is argued in the discourse, that in representative democracies representation and participation in the budgeting process is crucial for a democratic budgetary policy (Mader 2009). The feminist arguments (Squires 2000) for equal representation and participation are (1) the role-model argument, which is based on the assumption that the existence of women in budgetary process would encourage other women to do the job as well; (2) the justice argument means that equal participation is a sign of gender equality; (3) the interest argument means that women are actually needed to represent women's needs; and (4) the democracy argument, which is based on the assumption that the inclusion of women would change the policy. Second, however, participation of women is not seen as guarantee that these women are in fact supporting feminist policy (Mader 2009, p. 134). Thus, the call of accountability entered the discourse. It is argued that representation becomes democratic not till "leaders are both responsive and accountable to the people. Accountability is about positive and negative sanctions, and is a defining characteristic of democracy" (Ribot 2007, p. 45). In this sense the aim of gender budgeting is to

open-up closed professions by participation of women, accountability and transparency. It is argued that "budgeting should not be a technocratic instrument where experts debate on budgets for all women" (BEIGEWUM 2002, p. 190). It is regarded necessary to ease budgeting, activate women that they get interested in budgeting and to open the budgeting process for (informed) laypeople.

Discussion: the accounting constellation

"Budgeting could take emancipatory effects or reproduce unequal structures" (BEIGEWUM 2002, p. 180).

The paper presents findings of an analysis of the gender budgeting discourse in Austria as well as first strategic attempts of the development of this new concept to strive for gender equality. My investigation draws on governmentality studies (Burchell, Gordon et al. 1991; Dean 1999; Miller and Rose 2008) in order to describe the problematization of governmental budgets and its translation into practice. I argue that gender budgeting is a critique of budgetary policy and budgeting because gender relations are excluded from visibility in budgets and therewith power relations are mystified in macroeconomic policy. Feminists problematize gender power relations within budgets, budgeting, and the accounting profession. They seek to transform the state and technologies of government towards "engendered" instruments and "gender-aware" professions by which government of gender relations should become possible. However, as a means for the transformation of gender relations, gender budgeting draws upon the language and substance of management accounting. The paper investigates the gender budgeting discourse and the findings show that the ambivalent character of accounting instruments, particularly public sector budgeting, is regarded on the one hand as dangerous and problematic for gender equality. On the other hand, management accounting techniques, such as indicators like quotas for participation of women are uncontested. When gender budgeting became part of the Budgetary Law reform, gender equality became an object of performance. By translating the gender budgeting program into performance terminology, gender budgeting changes. The connection between particular objects changes as well as their respective meanings. Budgeting as instrument of control is central on the programmatic level as well as on an operational level. Whereas on the programmatic level budgeting is connected to a policy process, on the operational level it is connected to indicators which allow for monitoring and control. Another point is crucial here: focusing on results. An 'ideological bias' (Klatzer 2008) is broached because performance techniques are usually employed to 'economize the public sector' but one aim of gender budgeting is to counter neo-liberal reforms. By connecting gender budgeting and performance-

based budgeting in terms of focusing on results, the criticism of the instrument is eclipsed. On the programmatic level the neutrality of economic instruments was questioned in terms of voice and visibility: women are/were often excluded from the budgetary process as well as do not represent gender aspects but have an impact on gender relations. However, by focusing on results the argumentation becomes one of 'correct' objectives and 'correct' quantitative and qualitative indicators. The case of gender budgeting demonstrates the coexistence of a critical political feminist discourse and a more functional accounting discourse. It shows that problematization, understood as calling the art of government into question (Dean 1999), is an ongoing process and does not happen at one point. In the gender budgeting discourse I found in general either texts which focuses on the development of functional frameworks to integrate a gender perspective in existing models or critical texts which criticized on the hand public budgetary policy in general or on the other hand the implementation practices of gender budgeting as a neoliberal solution. Regarding the criticism on the implementation of gender budgeting a prominent argument is that implementation practices are endangered to not fulfil the achievements promised in theory and can lead to contradicting side effects (Frey 2008). In line with the governmentality literature I understand the link between programmes of government and technologies not simply as an operationalization of a programme. Governmentality studies of accounting focus on the one hand on the technical devices of calculations that allow intervening and linking up different domains, on the other hand these studies also investigate the ideas which require and inspire particular modes of calculation (Mennicken and Miller 2012). The "audit explosion" for example, as Power(1997) has shown, is not only an increasing phenomenon on "checking on checking" but also an idea that has become embodied in a wide range of neoliberal programmes. Understanding the operationalization of gender budgeting as translation means to consider the historical context and present circumstances which shape the process of translation. The translation of a concept is a transportation combined with a transformation (Latour 1986) and involves creating convergences and homologies by relating things that were previously different (Callon 1980). Thus, the result of a translation is always a change. The idea of gender budgeting travelled from an international level to Austria and became part of a budgetary law reform. The translation into this context meant hybridization (Kurunmäki 2004; Kurunmäki and Miller 2006; Miller, Kurunmäki et al. 2008; Kurunmäki and Miller 2010) of different bodies of knowledge on the intersection of accounting and gender studies. First strategies to implement gender budgeting show that the operationalization of the concept is not only an operationalization of one political programme or a pure ideal but rather a mess of different agendas.

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