

5. Short Presentations of some more Gender Budgeting Initiatives in Europe

5.1 Austria: Watchgroup. Gender and Public Finance

by Elisabeth Klatzer

The origins of the Watchgroup. Gender & Public Finance go back to 2000/2001. A group of women from NGOs, public institutions and universities initially aimed at making the concept of Gender Budgeting known in Austria, spreading knowledge and motivating both government, opposition parties and NGOs to pursue the issue further. With this in mind, the group published a book in 2002: "Frauen Macht Budgets, Staatsfinanzen aus Geschlechterperspektive" (available in German only). This book introduces the concept of gender budgeting, its potentials and its limits, reviews the main international initiatives and presents some approaches to engendering the Austrian federal budget. The work done on the Austrian federal budget addresses the overall macroeconomic strategy and its impacts on women as well as gender impacts of government revenue (focusing on taxes, social security and user fees) and selected areas of public expenditure (education and research, labour market policy and funding for women's organisations). The analysis is by no means comprehensive but is intended to illustrate how gender budget analysis may be done in practice. The expenditure analysis in the area of education and research is guided by the Swiss example and methodology.

The purpose of the book was twofold: governments at all levels (federal, regional and local) are addressed with a list of demands to introduce the concept of Gender Budgeting in a meaningful way into government policy, and specific recommendations are given how to change policies in order to achieve more gender equality.

The Watchgroup pursues the approach that Gender Budgeting is much more than a Gender analysis of government income and revenue. The aspect of transparency of the whole budgeting process, the translation of results of the analysis into alternative policies, the inclusion of the overall macroeconomic strategy into the analysis as well as the focus on participatory processes are included as equally important. This approach equally guides all subsequent work.

In response to the book and the promotion of its ideas, attention was drawn on the issue, especially from women activists, NGOs as well as opposition parties (Greens and Social Democrats). Many women active in local politics have been motivated to think about how to introduce the idea of Gender Budgeting in their practical political work. At this point there was a high demand for readymade recipes on how to do gender budgeting and disappointment when discovering that gender budgeting requires perseverance.

Especially as a response to the demand for more practical assistance in how to do gender budgeting at the local level, some women from the Watchgroup started a new project, the development of a handbook with more practical guidance on how to introduce Gender Budgeting at the regional and local level (published in 2004, available in German only). Furthermore, a workshop design was developed in cooperation with WIDE Austria, building on the experience in Economic Literacy workshops to foster training of political activists and interested groups.

Governments at all levels increasingly have shown interest in the concept and embarked upon pilot projects within public administration (as in Vienna) or commissioned external pilot studies (as the federal government or the Province of Upper Austria). All these pilots are (about to be) finished. Here in Austria, we are at a crucial point again, the challenge is to move from pilots to implementation in regular administrative work.

In 2004 the Austrian federal government decided to implement Gender Budgeting. A Gender Budgeting Working group has been set up but without adequate political power or clear guidelines and without additional resources. And somewhat hastily a section on "Gender Budgeting" was included in the 2005 and 2006 budget material. Due to little preparation and coordination the material in-

cluded is mainly a description of policies without analysis and little reference to budgetary allocations. Public officials involved are somewhat frustrated about this additional task. Facing this limited performance of the government so far, a strategy of some members of the Watchgroup has been to cooperate with the government officials in charge and to offer expertise. This was motivated by the hope to influence the scope of the exercise and push towards broad implementation and institutionalisation. The question of whether this cooperation strategy shows the expected effects remains open to date.

Many members of the Watchgroup who have actively participated in assisting and consulting the governments to develop tools and methods as well as strategies for implementation see the need to re-focus. Now it seems that time has come to focus more on external lobbying for meaningful ways to implement Gender Budgeting and for equality-oriented policies, on monitoring developments from the outside, on pursuing independent research. The question of Gender Budgeting as an instrument to promote democratisation of budgetary policies emerges as a special area of research interest.

One major constraint of the work of the Watchgroup is the lack of resources, both money and time. Several members have small children, many full time jobs and/or many other civil society engagements. And it is very hard to get funding for such activities in Austria. So far there was barely enough money to be raised to finance the material, all women power going into the project remains unpaid.

There have been some attempts to spread the ideas among NGOs in order to build up civil society pressure demanding governments to take action. But it is hard to maintain the level of activities. Again, this is mainly due to the lack of time and funding. Currently Austria has a conservative/right wing government pursuing neo-liberal policies, including restrictive budgetary policies. Currently it is getting more and more difficult for NGOs, especially women's organisations, to get funding.

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5.2 Germany: The “Initiative for a Gender Sensitive Budget in Berlin”

by Regina Frey

The “Initiative for a Gender Sensitive Budget in Berlin” was founded in May 2001 after a workshop on Gender Budgeting organised by of the NGO’s Women’s Forum.

The goals of the initiative are:

- Lobbying for a qualified implementation of Gender Budgeting as a strategy to assess the gender impact of policies on the state level in Berlin (“Länder”-level in Germany); and

- Providing a critical reflection on the ongoing implementation of GB in Berlin, which started in 2002 – for example we did a “shadow report”, commenting on the second report on Gender Mainstreaming and Gender Budgeting in Berlin delivered by the Berlin Senat.

All members of the Initiative are working on a voluntary basis. The participants in this group are women from NGOs, foundations, scientists, parties and labour unions. The initiative is part of the participation process because it functions as an NGO. However, it is connected to groups of the women’s movement in Berlin, though this could be intensified. It was involved in the Berlin people’s Budget Initiatives, however many do not longer exist. In Berlin Lichtenberg a people’s budget is going on, also reflecting gender-aspects.

The initiative was active in the Berlin-election in 2001, introducing Gender Budgeting into the election campaign. A first step was an open letter to the parties in Berlin and the representatives of the local government. This letter was signed by 104 individuals and 26 organisations/ associations. The Senate from Berlin decided to implement GB with support from women from different parties. After the election, the initiative set up talks with politicians and selected members of the Berlin administration in order to get Gender Budgeting going quickly.

The initiative has a seat in the political process in Berlin the working group for Gender Budgeting in the respective commission (*Landeskommission*).

The initiative did not analyse budgets by itself because the administration is doing so in Berlin. The Berlin Senate nowadays focuses on a benefits incidents analysis, relying heavily on quantitative data. The Initiative is pushing for making the analysis more qualitative orientated.

In the “shadow report” of the initiative to comment on the implementation process of GB in Berlin the following points are highlighted:

- It is not enough to state that there are quantitative disparities in the budget and not look at the causes of these disparities. It would be helpful to interlink Gender Mainstreaming with Gender Budgeting activities to design policies in the respective sectors which are addressing disparities or actively promoting gender equality.
- The Initiative holds a seat in the main implementation committee. We push topics like communication strategy between politicians and the administration, to build up gender competence through external experts, also to establish a network with universities, to demand financial support for the process.
- Some members of the initiative are working as external experts in the implementation process and are involved in the pre-feasibility study for the implementation of Gender Budgeting on national level.

The initiative tries to influence the budgetary process by lobbying: Shadow report, public relations (flyer), networking with other civic groups, critical questioning of politicians, organising events in GB. We have a Germany wide Gender Budgeting webpage, where you can find all activities and reports: www.gender-budgets.de.

We are initiated network meetings with other Gender Budgeting initiatives and groups in Germany and we started with an co-ordinated activities (letter to the administration in Munich).

Lobbying activities include presentations of the initiative activities at local, national and international meetings and congresses (Berlins women’s centre, at Femme Global, at international congresses from political Foundations Heinrich Böll), in the local government, presentation of the activities in Poland.

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In 2005 we organised a workshop with the persons responsible for Gender from different parties, the involved administration and the public.

Gender Budgeting at the national level in Germany:

- In October 2002 the newly elected government agreed in the Coalition agreement that „Gender Mainstreaming should be sustainably implemented as a method in all governmental departments. And that Gender Budgeting will be a part of this strategy.“
- In June 2003: A sub-division on Gender Budgeting was set up to prepare proposals for the implementation of Gender Budgeting at the national level until 2006.
- A feasibility study on Gender Budgeting was carried out by external experts (not published yet).

Gender Budgeting in Berlin:

- The Initiative for a Gender Sensitive Budget in Berlin was founded in May 2001.
- After the election of the new local government in 2001 Gender Budgeting was adopted into the coalition agreement. Women from different parties focused on Gender Budgeting, for example with a paper to the topic from the Social Democratic Party.
- One year later, in 2002, Gender Budgeting was successfully integrated into the Gender Mainstreaming strategy as a political guideline.
- In 2004 the Berlin parliament decided to implement a law of procedure to ensure that GM is a top down process and to introduce progress reports on Gender Budgeting at administration level for the budget period 2004/2005.
- At district level a control body was established.
- In Berlin twenty-one (21) Gender Mainstreaming and four (4) Gender Budgeting pilot projects were developed in 12 government and district administrations.
- All involved administrations were supported by external organisations- and gender experts and the top management participated in gender trainings.
- Four GB projects were developed: three projects at district level and one project at the local ministry level. The aim is that all sectors in the administration have to implement GB on a step to step basis until 2006.
- The Berlin Administration started to collect data to carry out benefits incident analysis.
- At the district levels the focus is on areas like libraries, sports, health care, children and youth.
- On the senate level the budgetary position for „economic development“ is analysed.
- The selection of budgetary positions and products was made from a practical point of view:
 - Individual development measures (e.g. counselling or accommodation)
 - Use of public institutions (libraries)
 - Direct financial distribution of resources

The administration has also done an assessment on sex-disaggregated data available in Berlin as a pre-condition for Budget analyses.

5.3 Germany: Cologne

by Elisabeth Stiefel

Our initiative is an offspring of the Local Agenda 21 and its commitment to sustainable urban development. We are convinced that social sustainability largely depends on equality and equity for all which means at the same time balancing work and life, the economic and the social, the market and the care economy. Several of our group were engaged in the modelling of the 'Leitbild Köln 2020' (www.stadt-koeln.de/leitbild) which was organized by the municipality and carried out by officials, experts and citizens. When the Leitbild was passed by the city council (2003), our group started to work on the project 'Bürgerinnen und Bürger im Spiegel kommunaler Haushaltspolitik'. We organized a public event in order to find additional contributors (men and women). After a few meetings of the enlarged initiative the only man who had joined us left the common effort, but after one year of hard work 14 women proudly presented their gender appraisal of the municipal budget to the public (November 2004). We had analysed the municipal library and the folk high school and had found that women paid more for their courses than men because their interests seemed to deserve less support by public money. We had compounded the unit costs of adult education separately for women and men, (Download: [www.koelnagenda.de/docs/gender budget.pdf](http://www.koelnagenda.de/docs/gender%20budget.pdf))

In the meantime, we calmly do PR and lobbying towards the public, the administration and the city council. Simultaneously we are engaged in the implementation of the mission statement. We have cooperated with other groups in compiling sets of indicators for sustainable urban development, and we advertise the Gender Budget in the context of a citizens' budget which is envisaged by the mayor and others for the end of the decade.

During the last months, we scrutinized several topics in order to create a new project. Finally, we adopted the open all-day primary school which is new in North Rhine-Westphalia. We are quite sure that our work will bring forth interesting details about the personnel, the methods and the organisation of the schools and - last but not least - the different needs and achievements of girls and boys taking advantage of the new form of entering the school system.

While so far we have had ample support on behalf of all institutions and persons involved in our investigations, the city of Cologne is just on the point of departure for the implementation of Gender Mainstreaming. The official procedure started with a pilot project only three months ago. Gender Budgeting was taken into account, but after some discussions it was postponed. The members of the commission referred to our study and decided that official steps should be taken up in a time to come.

5.4 Germany: Gender Budget Initiative Munich

by Birgit Erbe

The initiative is a civil society group. Its members work honorary. They come from various backgrounds: feminist projects, the Greens and the Social Democratic Party, municipality and city council. The group started its work in November 2002 after the Munich city council planned severe cuts in the area of women's and girls' institutions.

Its demands towards the city council are:

- the development and implementation of a concept of gender budgeting for Munich
- the development of procedures of citizens' active participation within the budgetary process.

The activities of the initiative are:

Publicity and lobbying:

- public presentations (workshops, presentations at conferences in Munich, Berlin, Cologne, Stuttgart, Düsseldorf, Mainz etc.)
- talks with politicians (supporting the preparation of a resolution on gender budgeting which passed the city council in January 2004)
- E-mailings, flyer
- Nov. 2004: organisation of an international conference about gender budgeting, called "Haushalt für alle! Mit Gender Budgeting zum geschlechtergerechten Haushalt" (proceedings in German, see www.gender-budgets.de)
- Summer 2005: „Wahlprüfsteine“, questioning of the parties' manifestos for the federal election, with the support by the GBI's Berlin and Cologne. The parties and candidates were asked about their plans in respect to fiscal policy, economics, labour-market, representation of women and the implementation of gender budgeting. (Questions and answers by all parties represented in the German Bundestag (federal parliament), see www.gender-budgets.de)
- Autumn 2005: letter by the GBI's Berlin, Cologne and Munich to the Lord Mayor of Munich and the leaders of the parliamentary groups regarding the implementation of the council's resolution on gender budgeting.

Collection and distribution of expertise:

- internal discussions of strategies and instruments
- presentations for expert groups (e.g. Munich equal opportunity commission)
- co-operation with scientific institutes

Networking

- with other gender budget groups
- with women's projects, social services organisations, trade unions, politicians
- Contact: genderbudget-muenchen@gmx.de

Activities by the Munich city council:

- motion by the Greens regarding the budget consolidation and gender mainstreaming (July 2002)
- recommendation by the equal opportunity commission (July 2002)
- resolution by the council (January 2004) including engendering all aspects of the city budget, gender budget analysis as part of all budgetary decisions, forming of a group of experts, report about the effects of consolidation measures, training

Activities by the municipality, especially by the women's advocacy bureau:

- Gender mainstreaming as part of New Public Management
- Improvement of the collection of sex-disaggregated data
- Brochure about how to engender the city budget (written by Birgit Erbe, FAM, 2003)
- Gender budget questionnaire sent to all departments (2003)

- Gender budget analysis of three pilots: measures for long-term unemployed, micro-credits for start-ups, licenses for the Christmas market (research by Johanna Zebisch, SIM, 2005-2006)
- Exchange of experiences between large cities (organised by Deutscher Städtetag, German Association of Cities and Towns, since 2005)

Assessment of the process of implementation

- the implementation of the council resolution stopped in the very beginning
- some motivated employees who start own, but rather isolated activities
- lack of instruments and training how to do gender budgeting (but also problems how to do product-oriented budgeting as part of NPM!)
- resistance and blockades of administrators, e.g. no answers to questionnaire, no information because of the protection of data privacy
- lack of parliamentary and public pressure to implement gender budgeting
- hardly any funding for research or pilot studies

Scientific activities

There are two scientific institutes working on gender budgeting in Munich: FAM and SIM. Together they developed an approach to gender budgeting in public administration and in scientific organisations.

- **FAM - Frauenakademie München e.V.** (Women's Academy, Munich) supports women to gain equal access and opportunities in science, economics, politics and in the public by doing research, education and consulting. It is part of the local, national and international women's movements, has a bias for the support of women and declines all forms of discrimination. FAM as an organisation is actively involved in women and gender studies. It supports the transfer of research findings into the realisation of equal opportunity actions and carries on the dialogue between feminist science and experts from real life. FAM wants to strengthen the individual, work and political competence of women and supports the international communication about equal rights and equal opportunities of women and men. (www.frauenakademie.de)
- **SIM - Sozialwissenschaftliches Institut München** (Institute of Social Science, Munich) is an independent research institute which does research and consulting in the field of social and economical sciences. SIM co-operates in a network of other research and consulting institutes in order to permit a continuous transfer of knowledge, experience and research findings. The competency fields of SIM are organisational development and human resources, social planning and monitoring, urban and regional development, social research and evaluation. SIM started its work and activities related to gender budgeting (especially gender sensitive indicators) in connection with the "Münchner BürgerInnenbefragung" (citizen survey) 2000 and in connection with projects concerning the implementation of new public management in Germany and Italy. (www.sim-sozialforschung.de)

Approach to develop gender budget instruments

Our approach is based on international studies of gender budgeting and own experiences by the two institutes. There are first experiences gained by a few projects within the municipality of Munich which cover aspects of gender budgeting. Within the 6th Framework Programme for Research by the European Commission FAM and SIM together with NEWW-Polska and the Vienna University of Economics and Business Administration (Austria), Institute for Institutional and Heterodox Econom-

ics, successfully applied for the funding of a Special Support Action (“Gender Budgeting as an instrument for managing scientific organisations to promote equal opportunities for women and men – with the example of universities”).

Gender budget’s potentials are assumed in its positive effects on the planning and evaluation of policies and strategies, the efficiency and transparency of the allocation of resources and the decision-making process. It should involve quantitative and qualitative gender-based assessment of budgets, while also addressing and incorporating a gender perspective in the whole budgetary process. This implies a better understanding of how resources are being spent and can improve policy outcome.

Besides all risks we see with the implementation of a new public management, we argue for the utilisation of this governance instrument. There are attempts to implement fundamental ideas of business management like transparency, goal-oriented governance and financial controlling within the realm of public administration and universities by means of different instruments which should be used for gender budgeting. To have effects at the operative level, the goal “gender equality” has to be translated into the governance and control logic of the respective system. Since governance tends towards an indicator-based output-orientation, gender-sensitive indicators are key elements. In our projects we plan to develop gender-sensitive output indicators, but more importantly outcome and performance indicators. On the basis of a systematic description and analysis of instruments for budgeting from a gender-sensitive point of view, recommendations shall be made.

The analysis of the budgeting process aims at the question of how the budget planning and implementation works in organisations. This analysis should provide information to answer the question in which part or parts of the process gender budgeting must be implemented to achieve a gender responsive budgeting.

The findings of our analyses (with respect to indicator development as well as to process observations) will in a further step be discussed with the participating organisations (communicative validation) concerning their capability for implementation. This is an essential contribution to diffuse the perspectives and instruments into the organisations. It is crucial that gender budgeting strategies are not to be considered as another time-consuming and cost-intensive “extra challenge”, but as a methodological sustaining structure to implement upcoming reform challenges. For instance, gender disaggregated data necessary for gender budgeting analysis can also most effectively be used for target group and performance orientation, for quality assurance systems and management structure improvement, all in all central claims of new public management.

5.5 Switzerland: Gender-responsive Budget Initiatives in Switzerland

by Mascha Madörin

Since 1994 in Switzerland gender-budgeting is an issue. Many initiatives are carried out at the communal, cantonal and federal government level. The following table shows projects since 2000.

Project	Context	Results	What I have learned
1a Expenditure of the city of Zürich for equal opportunity offices, for women's projects and for women artist 1990-2000	Article for publication of equal opp. office. Request of equal opp office. A former small study had already been made.	- Expenditure for clothes for police is half as what is spent for projects and equal opportunity offices. For women artists the city spent the same amount of money as for the maintenance of police dogs. - From 1990-98 the budget quadrupled, but was after cut back to the level of 1993. It was much more cut, than the total budget of the ministry of social affairs.	Important to look at which organizations get the money for women's projects or special gender mainstreaming projects
1b Cut of subsidies of the city for a youth centre for girls (aged 9-12 years) 2001	Women's association which created this centre asked, small study for press conference when they wanted to announce the closure of the centre because of cut subsidies	° The city spends 750'000 CHF more for boys than girls in youth centres °Very problematic benchmarking ° unfair calculations of costs	Benchmarking as a strategic issue
2 Group created about church expenditure, still existing since 2002. Before research was made in one canton about non-paid work of women and men in churches and the question of justice and fairness in churches.	Production of a brochure how to look at church budgets		Voluntary work, the problems of honorarium and compensations of costs; what type of work is paid and what is not.

<p>3 Subsidy for sports of young people and children (10-20). Federal Government. 2002</p>	<p>Gender Mainstreaming working group of federal government, one of 7 projects</p>	<p>° Out of CHF 48 millions girls/young women had access to subsidies of 18 millions, boys/young men of 30 millions. ° Difference of 12 millions. ° More finance for activities with a high men's quota and a high women's quota (more than 90 %) sports with equal participation discriminated ° Better access of girls in the country than in town. ° Financing promotes gender segregation ° Male bias in honorarium system of trainers ° Male bias in the way associations are subsidised</p>	<p>Very interesting discussion about results. Importance of financing system (what institution, what is considered sports to be promoted, what are the financing incentives, what is subsidized: the sports association, the trainees etc.</p>
<p>4 Pilot project: analysis of state expenditure of canton of Basel-City for 2000. Three aspects to be analysed: °Who is the user of services of state (incidence analysis); ° impact of state expenditure on non-paid work ; ° impact on job creation (in state but not by state's procurement)</p>	<p>Initiated by women's council, trade unions and some party members, decided by parliament in 2000; report finished 2003, continued probably for education. For the production of the report the equal opportunities office created a commission with external experts, representatives of politics and people of administration who discussed the project and the proceedings regularly</p>	<p>° Despite very restricted data interesting results of incidence analyses; ° interesting and difficult analysis about impact on non-paid work</p>	<p>° Importance of insisting on analysis of impact on non-paid work. Important was clear parliament decision. ° Very important is to define clear questions; ° look at all expenditure; ° the problem of writing a report with a political impact: this report was made for the parliament and the public, interest very limited; ° it took some years of lobbying to do it and also now the continuation of the projects depends on the women's council; ° competence of commissions important</p>
<p>5 GRB-Analysis pilot project in the city of Zürich, selected issues oriented at budget items. Analysed was access of people to services of state, subsidies and job creation and income of employees within state</p>	<p>On intervention of Parliament decision of government. Main responsibility with the finance department and equal opportunities office. Experts and people of civil society invited, but without any decision power (resonance group)</p>	<p>° In the published report it is said: There was not so much a problem of procurement of data. But the problems started when the interpretation of the data was made: political and content of data.</p>	<p>° important who has responsibility of project; ° limited possibilities on a town basis (only communal budget, not cantonal like in Basel)</p>
<p>6 Swiss Agency for Development and Cooperation SDC: Gender responsive Budgeting Project going on since 2005: Feasibility study and pilot project.</p>		<p>No results yet, pilot project in work.</p>	<p>° GRB as a Gender Mainstreaming implementation within a institution different to GRB-projects initiated by lobbying from outside</p>

5.6 Spain: Overview of ongoing initiatives

by Priya Álvarez

The "Gender Budget" experience is an initiative of Emakunde/Basque Women's Institute³⁰ (Basque Government) to mainstream the gender perspective into the budgets of any public administration, which is included in the III Plan of Affirmative Action for Basque Women: "Gender Perspective in Public Policy", in its first chapter: Building up the normative and prescriptive capacity to develop gender-sensitive policies from the Basque Political Institutions.

This initiative reflects some of the measures that were proposed in the Beijing Conference in 1995 in favour of creating institutional mechanisms in the economic realm and implementing gender-sensitive analysis on public expenditure and taxation.

From 1999 on, Emakunde has fostered several projects in this direction:

- The elaboration of a detailed Smart Digital Library ("Public Gender Budgets") with open access through the internet
http://infopolis.es/qw30sp/topic.cfm?room_id=1005&set_cookie=1
- The set-up of a Seminar at the Basque Government Interdepartmental Committee, led by Dr.^a Rhonda Sharp, an Australian professor of Economics who implemented the first Gender Budget experience in her country.

A follow-up Seminar held at Emakunde's with one of the most salient experts on the field, Dr.^a Diane Elson.

In 2001, they decide to move on into the practical field to implement a pilot project within the Basque administration. A working group has been created, promoted by Emakunde, involving several departments and being assisted by Rona Fitzgerald, who is leading at the same time a similar experience with the Irish and the Scottish government. A technical team is also created to support the whole experience and the people taking part in it.

In 2002, a pilot initiative is carried out with the participation of six Basque Government Departments. It was finished with a closing conference with contributions of national and international experts.

In 2003, a handbook, based on the previous work of Dr.^a Ailsa McKay and Dr.^a Rona Fitzgerald, was released through Emakunde's website (www.emakunde.es/actualidad/presupuestos/web_en/default.htm).

Basque Government Working Group

DEPARTMENTS	SELECTED PROGRAMMES
Home Office	Citizenship Training for Emergences
Industry, Trade and Tourism	Technological Centres
Transport, Public Buildings and Infrastructures	Transport
Health System	Funding and Self Help Groups
Culture	Sports
Land and Environment	Environmental Education

³⁰ Emakunde is a state organization, thus the initiative presented here is a governmental one.

Bizkaia Provincial Government – Spain (2001- UP TO NOW)

2001-2003 Agriculture Department Pilot Experience:
http://www.bizkaia.net/Home2/Archivos/DPTO1%5CTemas/Pdf/transversalidad_genero.pdf

Pilot experience in the Agriculture Department to mainstream gender through all the programme life, including the budget analysis.

Bizkaia Provincial Government Tax Department Initiative (2006)

The Tax department initiative consists of a project to analyse budget documentation and introduce gender indicators, gender equality goals, gender impact analysis and gender budgeting.

A new Equality Act has been passed in February 2004 in the Basque Country forcing administrative units to evaluate gender impact of new acts and regulations.

2005 Bizkaia Sports Association

As a part of their gender mainstreaming plan, sports federations are going through major change to incorporate women massively in their organizations and sports clubs. Women are now needed for some sports to survive, grow and access to public funding.

They are undertaking a gender mainstreaming process to develop capacity building, gender action plans, gender budgeting and gender impact analysis.

It is a very interesting experience to see how gender equality management contributes to better management strategies altogether.

Andalusian Region

In 2002 we organized a gender budget conference in the south of Spain with the aim to start up a gender budget initiative in the biggest Spanish region. Janet Veitch from UK was invited to present us a paper explaining the British experience regarding gender mainstreaming and gender budgeting. Paloma de Villota focused her participation on taxation and retirement and widow pensions in Spain from a gender perspective.

This year the Andalusian government produced a gender budget document reflecting major figures and gender disaggregated statistics on a number of areas. Every department has identified at least one program to analyse from a gender point of view. They all have disaggregated all the indicators concerning people, up to 522 gender indicators in 70 programs. They revised 12 political priorities out of 19 to check if they were responsible regarding gender equality commitments. They conclude by saying that 2006 Andalusian government budget is gender sensitive.

Catalonia

The Catalanian government is a three party coalition that reached a governmental agreement to set up the first gender budgets of the Catalanian administration. They have started by completing a pilot experience in the Sports Ministry to be extended to other departments. Now, they have elaborated a gender budget protocol, still in progress, to test it with some other governmental sectors and programs.

5.7 The beginning of an experience on gender budgeting from the Basque Country: City of Bilbao

by Yolanda Jubeto

Budgets/topics analyzed:

Before starting the experience with the City Council of Bilbao last spring (2006), as we were going to follow the methodology used by the Basque Government in 2001-02, I carried out interviews with the people who had taken part in that initiative to know their impressions, balance, and main problems found in the way. I have also spoken with the main promoter of that initiative, Ana Alberdi, responsible of Emakunde in that process, who gave me all the contacts within the government structures.

At the beginning of the pilot project with the Town Council of Bilbao, all the areas of the City Council were invited to take part in it in order to analyse some relevant programmes of their Areas. The only requirements to take part in it were to have access to the reliable gendered disaggregated data, to have a specific budget attached to that program, and people dedicated to the task of gathering the information, working on it and attending the required meetings to be able to carry it out.

Finally, the topics we are working on are related to different subject matters competence of the Town Hall, such as public housing policy, public spaces for leisure of children, development cooperation aids, money-transfers to the people with material needs, consumers' information department, policies of ecological sensitised and aid to eliminate barriers to people with discapacities in the communities.

Methods/approaches used

We are using the method proposed by Rona Fitzgerald in the Basque Government's experience, adapted to the reality of the Town Hall and combined with a participatory approach, as the aim is not just to make the inner audit analysis and improve the way the planification is made and the results are measured, but also to give voice to the feminist groups (and other women's groups) of Bilbao in the process of checking and introducing improvements in the working of the public policies application in the Town Hall.

The method consists of training and then proposing the elaboration of a report which consists of two main parts (with the same main guidelines for all the departments), carried out by the people in charge of each area. In the first place, they have to describe the main characteristics of the chosen project and the principal reasons for choosing it, contextualising it within the global budget of their Area and of the Town Hall. It is also required to include a description of the workers involved in the Area, their category and working conditions. In the second part, they have to evaluate to what extent, if any, they observe a different impact of that programme on women and men, and on female and male children. They have to include their evaluation of the ways to improve the assignation of resources, in case they observe an unequal use of them, as well as to compare the expectations related to the programme and the results and the problems found on the process of analysis.

Ways of influencing the budgetary process

By making the people of the different areas who work with the budget more aware of the potential different impacts on women and men of the measures they implement. Besides, we would also like to make them be aware of the need of contrasting the results of the budget with the real beneficiary collective of it in order to improve the allocation of the budget in the following years. In summary, to be conscious of the benefits of making the budgeting process more accountable and linked to the different realities they are supposed to pretend to modify and improve.

In the second phase, we would like to sensitise the Finance Department of the Town Hall about the need to mainstream a gender aware methodology in the whole process of elaboration and evaluation of the budget, using gender indicators in all the programs of the budget where there is a chance to include them.

Strategies followed vis a vis the government

We are working with the Women's Area of the Town Hall in a highly collaborative way. They are in contact with the finance department and all the areas of the Town Hall by means of a recently established inter-areas commission, where they inform of the advances and requirements of this and other projects, and specially try to persuade them of the need of gender-friendly policy planification and implementation of the policies.

On the other hand, we are also in contact with the Basque Government's Women Institute (Emakunde), as they are working with some technicians of women's areas of several Town Halls to develop a methodology to be applied in some municipalities, once they have defined the methodology of analysis adapted to our reality. We would like to adapt it to Bilbao, if it were possible. With that aim, we are in contact with the main responsibilities of that project to follow it up.

Activities carried out to sensitise and involve a broader public/participatory approaches.

One of the main elements of the proposal we presented to the women's area of Bilbao's Town Hall was related to the need to contrast the preliminary reports of the Areas with the Women's Council of Bilbao. This is a rather new meeting point, pushed forward by the Women's Area, where a big number of women's and feminist organisations located in Bilbao are taking part in. We proposed to train them to make them aware of the importance of following up the budget from a gender perspective and of taking part in this project by being informed punctually, making proposals and in the second phase working together to introduce the improvements they consider a priority in the municipal budgets.

Thus, we have concentrated on making the effort of involvement of the women's organizations, feminist organisations and trade union's women branches, all of which take part in the Women's Council of Bilbao, as a means to get closer to the main issues that concern Bilbao's women.

Potential outcomes of the Gender Budgets initiatives

As we are in the process we haven't reached any outcome yet, though as Debbie Budlender has often said and we agree with her, at the moment one of the main positive aspects of these experiences is the process in itself. So, we are trying to manage to make the civil servants and the stakeholders, in general, more aware of the need to look at the numbers and to public resources and decisions (including the decision-making process) from a gender lens. In that way, it will be possible to make proposals to use the resources in a more equitable and efficient way, as the policies will be better adapted to the real needs of the women and men of the community.

Final remarks

In my opinion, these initiatives are a challenge to the public administration as they measure the level of inner and outer democracy that that institution promotes, not just with words but with facts.

The trajectory of many public administrations in our country has been characterized by obscurantism and a lack of transparency in the way they use the public resources. That trend has started to change in the years of democracy, but there is still a very deep rooted culture that generates many resistances to open up the black box of the budget further of the big numbers they make public every autumn. As our administration is very much decentralized, but not in a very straight cut way, we also find it difficult to analyse all the resources allocated to different administrations, which cover the different public areas where they share competences.

In summary, if the public administration wants to give an answer to the real and different needs of women and men in the community, it has to make real studies of their current situation and its evolution, in the first place. That means that it is required to gather statistical data that is reliable and systematically produced to be followed up and be able to see the changes in the living and working conditions of women and men along time and the impact of public measures. In the second place, once we know the reality, we need the other 2 Rs of the 3 Rs that the Nordic partners talk about (representation, resources, and reality) to mainstream policies, but for the whole budget, in order to evaluate all the phases of the budgeting process. And that means, in the end, political will by the part of the public authorities to carry these initiatives forward (learning in the process of doing it). Besides, they must be pushed forward also by the public consciousness of the need of gender democracy in our societies, if we really want to achieve a real democracy where the population, women and men, take active part in its progressive building.

5.8 United Kingdom: Gender Budgeting in Wales 2005/2006

- by Jackie Jones

GENDER BUDGETING IN WALES 2005/06

JACKIE JONES

1

MEANING IN WALES

Jane Hutt – Minister for equality and equality of opportunity.

Equality Policy Unit.

Welsh Assembly Equality of Opportunity Committee.

– *Report on Mainstreaming Equality in the Work of the National Assembly 2004*

4

GOVERNMENT OF WALES ACT 1998

SECTION 120

'The Assembly shall make appropriate arrangements with a view to securing that its functions are exercised with due regard to the principle that there should be equality of opportunity for all people.'

– Covers everything, including gender.

2

Mainstreaming Report 2004 mainstreaming rec. 1

- Integration of respect for diversity & equality of opportunity principles, strategies and practices into the every day work of the Assembly and other public bodies.
- Equality issues considered from the outset as integral part of the policy-making and service delivery process
- Achievement of equality inform all aspects of the work of all the individuals within the organisation as they go about their business.
- Its success measured by evaluating if inequalities reduced.

5

EQUALITY OF OPPORTUNITY

The model used in Wales is equality of outcomes for all.

Not just a level playing field. Measurable results.

Aspirational goal:

'It is not enough to open the gates of opportunity. All our citizens must have the ability to walk through those gates.'

L. Johnson

3

Mainstreaming Report 2004 summary of recs.

- Training for new staff members.
- Ongoing programme for other staff and Assembly members.
- A senior level official in each Assembly Division to have responsibility of dealing with equality issues in its work.
- Development of toolkits, checklists etc.
- Forward work programme equality checked.
- Externally commissioned equality audit.

6

**Mainstreaming Report 2004
rec. 20**

'We recommend that the Assembly Gov't pilots gender budgeting in a policy area to assess the level of equity in financial allocations, with a view to expanding its use across the Assembly.'

7

GENDER BUDGETING

BUDGETING means planning of revenues and expenditures within a certain period. It is also a method of priority setting and of decision making on issues that influence the actual and future situation of people and their environment.

GENDER is used to indicate social differences between men and women – not biological differences – the social significance given to the biological differences. Social roles are assigned according to prevailing laws and customs.

10

**WHAT DOES THIS MEAN FOR
WGBG?**

Steering committee:

- EOC
- Oxfam
- WWNC/Women's Voice
- NUS
- Swansea University
- Mewn Cymru

8

GENDER BUDGETING

GENDER BUDGETING is the process through which public budgets are examined in order to assess whether they contribute to more equality between men and women and then to introduce changes that promote gender equality.

GENDER RESPONSIVE BUDGETING simply refers to the analysis of government expenditure and revenue on women and girls as compared to men and boys.

11

**WGBG WORK
GENDER BUDGETING**

- Advocates
- Dissemination of information
- Provision of expertise
- Training/capacity building
- Guidance/support
- Pilot on gender budgeting in sport
- Conferences

9

GENDER BUDGETING

'Since men and women generally occupy different social and economic positions, budgets typically affect them differently. Ignoring the gender impact of the budget is not neutrality. It is blindness'.

Noleen Heyser Executive Director UNIFEM

Shares elements of **PARTICIPATORY BUDGETING** in that it demands that women are involved in expressing their needs and making budgetary decisions.

12

GENDER BUDGETING

GENDER BUDGETING DOES NOT MEAN A SPECIAL BUDGET FOR WOMEN. It means planning the budget to take account of the needs of women **AND** men mindful of the different roles they have in the home, workplace and society.

GENDER BUDGETING involves following the money through to those who benefit from the spending.

13

GENDER BUDGETING AND THE EU

Since 1995 EU also committed to gender mainstreaming.

EU Action Programmes on Equal Opportunities for Women and Men.

More than 50m Euros assigned for implementation.

16

GENDER BUDGETING AROUND THE WORLD

GENDER BUDGETING is not new.

Initiatives have been undertaken in more than 100 countries. First done in the 1980's in Tanzania & Australia. Carried out a lot in developing countries, emerging democracies and countries where new political structures have been set up.

Also in South Africa and Central America.

14

GENDER BUDGETING AIMS – LINKING SPENDING TO THE EFFECT ON PEOPLE'S LIVES

Transforming of unequal social and institutional structures and mechanisms into structures and mechanisms that enhance equality.

Raise awareness of the gendered impact of policies and the corresponding budget allocations.

Highlight gaps between policy and budget allocation.

Make governments accountable for their commitment to gender equality.

17

GENDER BUDGETING AROUND THE WORLD

Commitment in **BEIJING PLATFORM FOR ACTION (1995)**. Point 345:

'For all financial arrangements, the integration of a gender perspective and adequate financing of specific programmes should be guaranteed';

Point 356 governments should make *'efforts to systematically review how women benefit from public sector expenditures, adjust budgets to ensure this, both for enhancing productive capacity and for meeting social needs.'*

15

GENDER BUDGETING WHY?

Budgetary decisions are made on our behalf. By elected parliamentarians. In a democracy we expect those decisions explained. We demand more **openness and transparency** and we are seeking more participation in decision-making.

It ensures **accountability and transparency**. – it requires policies to say how the gendered needs of the population are being met.

Gender budget analysis helps governments decide how policies need to be adjusted to **achieve their maximum impact**.

Linking spending to the policies which government signs up to measures the **commitment** to those policies.

Gender and equity are critical factors for environmental **sustainability**.

18

GENDER BUDGETING WHY?

- As a means to expedite Gender Mainstreaming.
- Beijing intended ALL government departments to engage.
- Value for money. Equality duty.

19

GENDER BUDGETING HOW CHECKLIST

- Are women and men equally represented in the specific target groups of the projects, programmes or action plans?
- What is the composition of the beneficiary group i.e. the actual recipients? Do men and women benefit equally?
- Were women and men equally involved in the planning? If not how was equal participation dealt with?
- What was the average expenditure per beneficiary? Are there any identifiable differences between average expenditure for female and male beneficiaries? If so, can they be accounted for?

22

GENDER BUDGETING WHY?

- Increases the role of women in decision-making.
- New Deal Programme – Funds distributed under three categories: Young People, Long Term Unemployed, Lone Parents. 8% of funding went to Lone Parents of whom **95%** are female, 57% went to Young People of whom **27%** are female.
Dr. Katherine Rake. Chair UK Women's Budget Group.

20

GENDER BUDGETING HOW CHECKLIST

- In analysing all the relevant information say whether the policy/programme reduced gender inequalities, left them unchanged or increased them
- How much budget is there to overcome obstacles that impede equality for men and women?
- Do you have adequate consultation mechanisms?
- Are gender experts involved?

23

GENDER BUDGETING HOW?

EXPENDITURE. The sums set aside or spent - are they distributed so that the objectives can be achieved for both men and women?

ACTIVITIES. Are the services planned or delivered suitable and adequate for both men and women?

RESULTS. Are the results achieved for both men and women – if this was intended and deliverable?

EFFECTS. The planned or achieved results in a broader perspective – i.e. on health or income distribution – is the effect relevant for both men and women?

21

GENDER BUDGETING HOW CHECKLIST

- **How does the spend per beneficiary differ between programmes?** Can differences be explained in terms of stated policy? Do the differences reveal a gender bias?
- **Are there mechanisms in place to receive feedback?** Is there a difference between what men and women are saying?
- **Is there analysis of target groups not benefiting?** Are their particular barriers to access? Are these gender related? What is the cost of removing them?
- **What are the outcomes of the programme** in terms of benefits to the target groups? Can these outcomes be measured for women and men separately?

24

WALES

- 'We recommend that the Assembly Gov't pilots gender budgeting in a policy area to assess the level of equity in financial allocations, with a view to expanding its use across the Assembly.'

Rec. 20 M Report.

- **Training. Civil servants and Assembly Members.**
- **Sport – EOC.**
- **Scoping. Transport.**

25

TRANSPORT EOC STUDY 2005

Table 2 Main mode of transport to work Wales, 2004

	Per cent	
	Women	Men
Car, van, minibus, works van	77	86
On foot	16	7
Bus, coach, private bus or taxi	6	2
Railway	1	2
Bicycle	...	1
<i>All</i>	100	100

28

TRANSPORT EOC STUDY 2005

- National Assembly of Wales statistics on Welsh transport were examined for possible gender issues.
- It concluded that a much higher proportion of the journeys made by men than women were made as car or van drivers in 2002-03.
- Conversely, a much higher proportion of women's journeys were made as a car passenger.

26

TRANSPORT EOC STUDY 2005

In Wales a higher proportion of men's than women's journeys are for commuting and business, while

a higher proportion of women's journeys are for shopping.

Thus in 1999-2001, commuting and business accounted for 23 per cent of men's trips, compared with only 13 per cent of women's.

29

TRANSPORT EOC STUDY 2005

Table 1 Trips made by mode of transport Wales, 2002-03

	Per cent	
	Women	Men
Car/van driver	35	54
Car passenger	31	19
On foot	24	19
Other mode	10	8
<i>All trips (N)</i>	929	970

27

TRANSPORT EOC STUDY 2005

Men travel much larger distances for commuting and business reasons than do women.

In 2002-03, more than one third of the distance that men travelled in Wales (an average of 2,749 miles) was for this reason, compared with less than a fifth of the distance travelled by women (an average of only 1,054 miles).

30

MEANING?

- Transport needs differ for men and women.
- Reflected in the fact that men are largely in the paid economy while women stretch their time between the two. Women do more caring work than men.
- Caring responsibilities as a result of sharing households and many women share their households with persons more likely to be in the paid economy, working long hours.

31

CONCLUSION

- Gender budgeting can play a big role in fulfilling the public sector duty on gender.
- Only a tool – the start of the process. But a good, sound, practical start.
- Positive duties are also vital.
- Really: Change in the hearts and minds of people needed.

32

6. Round Table Discussion: Gender Budgeting as an instrument to promote emancipatory policies?

Key Objectives of the Round Table

The purpose of this discussion was aiming at increasing awareness for the necessity to introduce Gender Budgeting, both at the national as well as the European level. Therefore the idea was to involve politicians and key representatives from the administration in order to shape their perception of how to Gender Budgeting can contribute towards reaching gender equality goals. The event was open to the public in order to give the general audience an opportunity to challenge the official views presented and give voice to broader concerns. A large, interested audience attended the round table discussion.

Discussants

- Diane Elson, Women's Budget Group, Great Britain
- Eva Lichtenberger, Green Party, Member of the European Parliament
- Barbara Prammer, Social Democrats, Vice-President of the Austrian Parliament
- Christa Schlager, Watchgroup. Gender and Public Finance
- Gerhard Steger, Director General, GD Budget, Austrian Ministry of Finance
- Daniel Waterschoot, DG Employment, European Commission³¹

Moderation: Margit Schratzenstaller, Watchgroup. Gender and Public Finance

6.1 Diane Elson: Gender budgeting has a lot of potential to promote emancipatory policies - but this potential has not yet been realized

What does Gender budgeting (GB) mean?

The core idea is that in order to get better implementation of policies for gender equality we need to 'follow the money'.

Council of Europe definition of GB: 'Gender based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues in order to promote gender equality'

The gap between new laws and policy statements and budgetary practice

Too often new laws and policy statements are not linked to mobilization and allocation of resources in government budgets.

For instance, the EU promotes the objective of increasing women's labour market participation, but at the same time many member countries have tax systems that discourage this by imposing a higher marginal tax rate on married women's earnings.

Governments claim to be mainstreaming gender but use criteria for the allocation of business support that indirectly discriminate against women.

New laws on domestic violence are introduced but the agencies that must implement them are underfunded.

³¹ In spite of a very early invitation the European Commission chose to be present at the desk officer level only.

Netherlands example: progress, but incomplete

- Until 2001 Personal Income Tax had allowance for dependent spouse
- Disincentive for dependent spouse to do paid work
- Low labour market participation of married women
- Allowance abolished in 2001 and tax allowance introduced for parents who combine paid work with family responsibilities
- Women's participation in labour market rose from 39% in 1999 to 66.2 % in 2003.
- But 72.8% of employed women had part-time jobs, compared to 29.3% EU average
- Lack of child care facilities, lack of transport facilities
- Time schedules of public services not attuned to mothers working fulltime
- Reliance of public services on women's voluntary labour

Different practices, common principles

- Not just one way to implement GB
- A variety of tools and procedures:
 - Gender-aware policy appraisal
 - Gender-disaggregated beneficiary assessments
 - Gender-disaggregated expenditure incidence analysis
 - Gender-disaggregated tax incidence analysis
 - Gender-disaggregated impact in time use
 - Gender-aware medium term economic policy framework
 - Gender-aware budget statement
- Select tools according to context and objectives
- Adapt existing tools to specific circumstances
- Develop new tools
- Note that GB analysis is not just about expenditure and tax incidence analysis

Underlying the diversity of GB practices, one basic question:

Does the way the government raises and spends money:

1. Reduce gender inequality
2. Leave gender inequality unchanged
3. Increase gender inequality

Some Clarifications

- GB does NOT imply that 50 per cent of tax revenues should be paid by males and 50 per cent by females, because women's incomes are lower than men's
- GB does NOT imply that 50 per cent of spending on EACH programme should accrue to females and 50 per cent should accrue to males, because women and girls and men and boys are present in different proportions in the groups relevant to different programmes

- GB does not necessarily have to cover every item of expenditure and revenue, but it should not be confined to social sectors

Sweden: introducing GB: an example of good practice

- 2003 gender budgeting project in 3 policy areas: Regional Development, Social Welfare, Transport
- 2004 began plan for implementing gender mainstreaming in all policy areas with special focus on the budgetary process, beginning with identification of gender equality targets and indicators
- Gender equality annex to the budget finance bill
- Focus in 2004 was economic costs of parenthood
 - SEK 300 000 (€ 30.000) for average cohabiting mother
 - SEK 10 000 (€ 1.000) for average cohabiting father

Limitations on potential of GB

- Limited in many cases to small pilot projects on selected expenditures
- Pilot projects focus only on distribution between women and men, girls and boys, of relatively small amounts of money. Adequacy of levels of funding in relation to policy objectives is not considered
- Results of pilot projects not published
- Learning from pilot projects not institutionalised
- No changes in tax and expenditure as result of GB pilot projects
- No linkage to broader economic policy framework

Research to improve the emancipatory potential of GB

- Develop a scorecard to evaluate GB initiatives by EU national, regional and local governments:
 - Low marks for small pilots
 - Top marks for GBs that result in tax and expenditure changes that promote gender equality
- Comparative research in EU on trends in public finance and their relation to gender equality
- Comparative analysis of gender dimensions of budgetary responses to the aging of the population and the pensions and care crises, to identify policies consistent with gender equality. E.g. budgetary support for gender equality in provision of unpaid care

6.2 Christa Schlager: Gender Budgeting - ein Instrument zur Förderung emanzipatorischer Politik in Europa?

Was ist Gender Budgeting?

Es gibt verschiedene Definitionen, mit einigen Gemeinsamkeiten: Wesentliche politische Ansprüche von Gender Budgeting sind die Erreichung von Gleichstellung bzw. Geschlechtergerechtigkeit sowie eine Demokratisierung der Budget- und Wirtschaftspolitik (Budlender 2002, Elson 1998, BEIGEWUM 2002).

Wie sieht sich die österreichische Initiative?

Die Initiative sieht sich als Bindeglied zu anderen Initiativen im In- und Ausland und als Motor und Außensicht für/von Verwaltungsinitiativen.

Wie kann das, was in Österreich und Europa passiert politisch/emanzipatorisch eingeschätzt werden?

Der Watchgroup geht es nicht um ein Ranking einzelner Initiativen (d.h. es geht nicht um eine Einteilung in gute und schlechte), sondern um eine Einschätzung, ob wesentliche Elemente, die GB charakterisieren umgesetzt werden.

Zusätzlich geht es auch um eine politische Einschätzung dessen, was auf Verwaltungsebene passiert. Die Verwaltung selbst lebt auch in vorgegebenen Handlungsspielräumen; GB funktioniert dort am besten, wo es starke Innen- und Außeninitiative gibt.

Der Watchgroup geht es darum, die Rahmenbedingungen aufzuzeigen, unter denen GB stattfindet:

- Die Rahmenbedingungen der für Finanzpolitik haben sich im EU-Raum im vergangenen Jahrzehnt entscheidend verändert, da wesentliche Prozesse der Budgetpolitik mit der Wirtschafts- und Währungsunion auf die europäische Ebene transferiert wurden. Der Stabilitäts- und Wachstumspakt (SWP) bindet die Nationalstaaten im Umfang (Budgets sollen ausgeglichen über den Konjunkturzyklus sein) und immer mehr im Inhalt ihrer Ausgaben (= Verbesserung der „Qualität der öffentlichen Finanzen“ heißt in Österreich: weitere Umsetzung von Gesundheitsreform 2005, Pensionsreformen und Verwaltungsreform II; plus Reform des Bundeshaushaltrechts);
Das heißt, die Finanzminister bestimmen durch ECOFIN (Rat der Finanzminister) immer mehr Umfang und Inhalt staatlichen Handelns (auch anderer Ministerien und staatlicher Ebenen, denn Sitzungen und Papiere sind nicht generell öffentlich, nationale Spielräume werden immer kleiner und sind vordeterminiert in Richtung Wettbewerbsstaat.)
- Solange ein nicht transparent und demokratisch gestalteter Budgetprozess auf europäischer Ebene läuft, der die Rahmenbedingungen vorgibt, und GB kein Thema beim ECOFIN wird, kommen wir nicht an den Kern der Sache, nämlich der Frage: **WER (Definitions-macht) beschließt WAS (Umfang und Inhalt) wichtig ist und WIE (Wem kommt dies zu Gute) die Ressourcen verteilt werden sollen**. Es sollte sich niemand Illusionen darüber machen, dass die europäischen Rahmenbedingungen, die über den innerösterreichischen Stabilitätspakt auch auf die Länder und Gemeinden wirken, dem Ansinnen des GB dienlich sind.
- Zur Zeit wird also der Weg der kleinen Schritte gegangen, im Rahmen des Möglichen zu agieren, was wichtig und richtig ist, aber der rigiden Rahmenbedingungen sollte Frau sich gewahr sein.

Was folgt daraus?

- Energien für GB sollte sich Frau gut einteilen, es wird ein langer Weg. Von anderen Initiativen lernen und nicht alle Fehler selber machen.
- Zangenstrategie (Johanna Dohnal),
 - D.h. immer beide Stoßrichtungen von Gender Budgeting im Auge behalten und voran treiben.
 - D.h. immer beide Einsichten, d.h. die Innen- und die Außensicht eines Projektes suchen.
 - D.h. immer nach innen und nach außen möglichst gut vernetzt sein.

Fazit: GB kann ein Instrument für emanzipatorische Politik sein, aber es müssen gewisse Voraussetzungen gegeben sein, gerade aber die finanzpolitischen Rahmenbedingungen sind derzeit ungünstig, weil sie intransparent sind und dem demokratischen Prozess immer stärker entzogen werden.

6.3 Daniel Waterschoot: Gender budgeting – an instrument to foster equal opportunities in Europe? The view and current activities of the European Commission on gender budgeting

Ladies and gentlemen,

Thank you for having invited me to this conference today on gender budgeting. I am very happy to take part in this panel discussion on a very important instrument for equality between women and men.

In the European Commission, we are committed to promoting equality and eliminating inequality between women and men. This commitment is enshrined in the Treaty of the European Community. The active participation of women in the labour market and the elimination of inequalities in all aspects of life is vital if the Union is to become a truly dynamic and competitive economy.

Effective gender mainstreaming is a challenging task for all organisations and in all countries. Gender budgeting is the application of gender mainstreaming in the budgetary process. It means incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditure in order to promote gender equality. Political commitment at the highest level, adequate resources and visible strategies and initiatives are essential if we want gender mainstreaming to be an effective tool for the realisation of gender equality.

Let me give you a summary of some of the work the EU has been doing in the area of gender budgeting.

In 2001, the Belgian Presidency of the Union hosted an international conference on "Gender responsive budgeting". The conference was sponsored by the OECD in co-operation with UNIFEM and the Nordic Council of Ministers. Following this the European Commission organised a technical seminar aimed at strengthening gender mainstreaming in the work of the ECOFIN Council.

In 2003 the European Parliament held a public hearing and presented a report on gender budgeting. The report called on the Commission, Member States, regional and local governments and the European Parliament to carry out gender budgeting. It also emphasised that the successful implementation of gender budgeting requires a political commitment to achieving equality between women and men.

Following this, Commissioner Schreyer, responsible for the EU budget in the Prodi Commission, asked for an internal study in order to see if the Community budget might be analysed from a gender perspective. The analysis does not cover the entire budget but focuses on a number of specific fields: Structural Funds, in particular the European Social Fund, External Relations and Research. It is a quantitative analysis carried out ex-post. It represents a small but important step forward from the political point of view towards gender budgeting at European level.

The report is not finalised³² but preliminary findings show that many Commission departments fund specific activities to promote gender equality both within the Union and outside. More and more departments are developing ex-ante gender analysis as part of their policy mainstreaming. Hopefully,

³² Subsequent inquiry within the Commission on the status of this internal study revealed that there are "no activities on Gender Budgeting carried out in DG Budget", the "internal study" is not known of.

this approach will gradually filter through the budgeting process and lead to real ex-ante gender budgeting in the years to come.

The European Social Fund has supported projects on gender budgeting and gender auditing. Gender auditing is a broader concept. It aims to provide a gender analysis of the whole policy process, including the financial part. In the region of Emilia Romagna in Italy gender auditing has been applied with positive results. Although gender budgeting has been met with a good deal of enthusiasm, it has also encountered a certain amount of resistance. Some people have said that the budget process is a technical exercise for the benefit of all citizens, and therefore the gender issue is not relevant. But there is no average, gender neutral citizen. And no policy initiative is really neutral when it comes to gender, not even when it appears to have nothing to do with the differences between women and men! This is quite obvious when we deal with policies which are *directly* addressed towards people: education, employment, social security, health. But all policies have an impact on the lives of both men and women – although not always the same impact. Take for instance transport: women use public transport more than men. So deciding whether to build a motorway rather than expanding the metro system will have different consequences for men and women.

So why is gender budgeting important? For the same reasons for which gender mainstreaming is essential. Gender mainstreaming creates better policies because it gives policy makers more comprehensive analysis on which to base their judgement and decisions. Similarly, our common resources are spent more efficiently when the gender-related aspects of living conditions, needs and preferences are taken into account. Incorporating gender analysis at all stages and levels of the budgetary process is also good for transparency and accountability.

When we say that something is gender neutral, what we really mean is that statistical information is lacking, analysis is deficient and decisions gender blind. The aim of gender budgeting is to transform the political decisions of an administration, and to bring them into line with the objectives of equality between women and men. It is obvious that we find ourselves in a wide field of action. If you pass from a legislative position - of taking decisions and making laws - to their financing, and to their application in every day life, the gender analysis should be part and parcel of every one of these phases.

The experience of gender budgeting at European level has demonstrated some critical factors that represent important challenges for the future:

- There is a lack of knowledge about gender issues and a lack of skills – particularly in complex fields such as gender auditing and gender budgeting. So the first thing we need to do both in the public and private sectors is to strengthen these skills.
- Secondly, data and statistics are not sufficiently developed, although there has been progress during the last few years. I refer here not only to the necessity of having disaggregated statistics by sex, but also to the need to develop statistics and indicators capable of identifying gender issues. These problems are particularly acute at the local level, where detailed statistics are not available and the national statistical offices can offer very little help.
- Thirdly, we need strong political commitment and efficient cooperation between departments, ministries and administrations.
- And finally gender budgeting should go hand in hand with the integration of a gender dimension in all public policies - education, employment and urban planning, to name but a few.

These are some of the challenges that we will have to face in the future.

The Commission has adopted a proposal to establish an Institute for Equality between women and men. Once the Council of Ministers gives it the green light, the Institute will be an independent cen-

tre of excellence at European level. It will gather, analyse and disseminate reliable and comparable data and information needed by policy-makers in Brussels and in the Member States. The Institute, which we hope will be up and running by 2007, will stimulate research and an exchange of experience between policy-makers, experts and stakeholders. It should also help to raise people's awareness of gender equality issues in Europe. One of its main tasks should be to develop tools to support the integration of gender equality into all policies. So we can anticipate that it will be active in the area of gender budgeting. We certainly still need to carry out further research and deepen our methodological understanding of what gender budgeting entails and how it can operate in practice.

At the European Commission, we are currently preparing a roadmap that will show the way forward for equality between women and men for the period 2006-2010³³. This will follow on the Community framework strategy on gender equality that has been in place since 2001.

We will need to focus our attention on a number of priority areas and ensure stronger governance and a determined political commitment at all levels. Economic independence for women and men, the reconciliation of professional, private and family life, equal representation in decision-making, the eradication of gender-based violence and trafficking, the elimination of gender stereotypes and the promotion of gender equality in external and development policies are all key objectives the EU will continue to pursue in collaboration with the Member States.

The promotion of gender mainstreaming in combination with specific actions, the so-called dual-track approach, will also continue. And the EU will make full use of the structures and institutional mechanisms it has put in place for the formulation, coordination and implementation of gender equality policy.

Gender budgeting is an innovative approach and we will need to explore it further. I am glad to be here to exchange views with you on this important instrument which can contribute to foster equal opportunities for women and men in Europe.

6.4 Contribution of Gerhard Steger

Gender Budgeting wird vom österreichischen Bundesministerium für Finanzen nachdrücklich unterstützt. Wir tun dies aktiv in unserem ureigensten Wirkungsbereich, dem Budget und im Rahmen der geplanten weitreichenden Haushaltsrechtsreform in Österreich.

Im Vorschlag des Bundesministeriums für Finanzen für eine Änderung der haushaltsrechtlichen Verfassungsbestimmungen ist formuliert, dass die österreichischen Gebietskörperschaften, also Bund, Länder und Gemeinden bei der Haushaltsführung die tatsächliche Gleichstellung von Frauen und Männern anzustreben haben. Der Begriff der Haushaltsführung bezieht sich dabei nicht nur auf die Erstellung, sondern auch auf den Vollzug des jeweiligen Budgets, daher ist auf den genannten Grundsatz der tatsächlichen Gleichstellung nicht nur im Rahmen der Budgeterstellung, sondern auch beim Vollzug des Haushaltes abzustellen.

Für den Bund ist in einer weiteren vorgeschlagenen Verfassungsbestimmung vorgesehen, dass im österreichischen Bundeshaushaltsgesetz Maßnahmen für eine wirkungsorientierte Verwaltung vorzusehen sind, wobei das Ziel der tatsächlichen Gleichstellung von Frauen und Männern zu berücksichtigen ist. Dies ist der Angelpunkt für die Umsetzung des Gender Budgeting in der österreichischen Bundesverwaltung und soll nach entsprechender Vorbereitungszeit mit 1.1. 2011 in Kraft treten.

³³ Communication from the Commission to the Council, the European Parliament, the European Economic and Social committee and the Committee of the Regions - A Roadmap for equality between women and men 2006-2010, SEC(2006)275, March 1, 2006.

Die bisherigen Erfahrungen mit Ansätzen für Gender Budgeting in der Bundesverwaltung zeigen deutlich, dass eine solche gründliche Vorbereitung dringend erforderlich ist, weil das Verständnis und das Wissen für und über Gender Budgeting noch sehr begrenzt ist.

Dies hat sich vor kurzem gezeigt, als das Bundesministerium für Finanzen die einzelnen Ministerien ersucht hat, in die Erläuterungen zum Bundesvoranschlag 2005 und 2006 je Ministerium zumindest ein Beispiel für die Gender-Auswirkungen bestimmter Budgetpositionen darzulegen. Obwohl es vom Bundesministerium für Finanzen für die Ressorts erhebliche Hilfestellungen hierfür gegeben hat, nicht zuletzt eine Einführungsveranstaltung über Gender Budgeting unter Einbeziehung ausländischer Erfahrungen, war das Ergebnis dieses ersten Versuches ein je nach Ministerium recht unterschiedliches, insgesamt jedenfalls ein relativ bescheidenes. Es hat sich gezeigt, dass noch sehr wenig Erfahrung mit diesem Ansatz besteht. Daher soll ja die zitierte Verfassungsbestimmung durch ihren obligatorischen Charakter einen wesentlichen Beitrag dazu leisten, diese Beschäftigung mit Gender Budgeting zu forcieren. Das Bundesministerium für Finanzen plant bei der Umsetzung der Haushaltsrechtsreform auch Angebote für die Ministerien zu organisieren, um diesen entsprechende Hilfestellungen bei der Einführung des Gender Budgeting zukommen zu lassen.

Es geht nicht zuletzt darum – und diese Erfahrungen machen ja auch andere, die zur Zeit in Österreich auf Länderebene versuchen, Ansätze für Gender Budgeting zu generieren -, überhaupt einmal die Daten zusammenzutragen, die uns erst in die Lage versetzen, Gender Budgeting ernsthaft zu betreiben. Wir brauchen Daten über die geschlechtsspezifischen Wirkungen von Budgetpositionen und es muss das Bewusstsein in der Verwaltung verstärkt werden, dass es wichtig ist, diese Daten zu erheben. Dafür sind seitens der Politik klare Erwartungshaltungen und Vorgaben notwendig.

Gender Budgeting fordert eben nicht nur die Verwaltung, sondern auch die Politik. Dafür gibt es im aktuellen Kontext einen ganz wichtigen Testfall, nämlich die Haushaltsrechtsreform, deren Verabschiedung zuletzt nicht etwa deshalb fraglich geworden ist, weil man gravierende inhaltliche Differenzen austragen würde, sondern weil das parlamentarische Procedere – in welchem Parlamentsausschuß die Materie behandelt werden soll – umstritten ist. Es wäre meiner persönlichen Auffassung nach ein Armutszeugnis für die Politik, wenn so wesentliche Anliegen wie Gender Budgeting deswegen verzögert werden sollten, weil prozedurale Fragen im Parlament nicht gelöst werden können.

Sollte es jedoch gelingen, die Haushaltsrechtsreform durch einen breiten, verfassungsändernden politischen Konsens in unserem Land doch noch zu verabschieden, bin ich optimistisch, dass es gelingt, den Rückstand Österreichs - jedenfalls der österreichischen Bundesverwaltung - im Bereich des Gender Budgeting mittelfristig aufzuholen. Je mehr öffentliche Aufmerksamkeit diesem Thema zugewendet wird, etwa durch Veranstaltungen wie der heutigen, desto eher wird es auch gelingen, Gender Budgeting in der Praxis relevant zu machen.

6.5 Contribution of Barbara Prammer

Die gesellschaftlichen Realitäten sehen für Frauen immer noch anders aus als für Männer. Damit eine klare Gleichstellung der Geschlechter erreicht werden kann, ist aktive Frauenförderung, Frauenbudget und Frauenpolitik unumgänglich. So lange bis die effektive Gleichstellung und Chancengleichheit erreicht ist. Die Auseinandersetzung damit muss auf allen politischen Ebenen geführt werden – angefangen von der Kommune bis hin zum Europäischen Parlament.

Ein notwendiges Instrument zur Hilfestellung bei der politischen Entscheidungsfindung ist Gender Budgeting. Denn: Geschlechtergerechtigkeit beginnt beim Geld. Und wie das Kriterium der „Wirtschaftstauglichkeit“ muss auch „Geschlechtergerechtigkeit“ in der Verfassung verankert werden. Trotzdem: Gender Budgeting ist lediglich jenes Instrument, das Geldflüsse und ihre Auswirkungen transparent macht. Denn die entscheidende Frage die wir uns stellen müssen lautet: Wie messe

ich, was brauche ich und wo setze ich an. Oder anders gefragt: Wie werden Ressourcen und Strukturen verwendet und wem nutzen sie.

In Österreich stehen wir erst am Anfang dieser Entwicklung. Der Gender Aspekt ist zwar ein Thema des Österreich-Konvent gewesen, der sich in allen zehn Ausschüssen mit frauenrelevanten Themen auseinander gesetzt hat. Auf Bundesebene sind bisher aber lediglich punktuelle Analysen durchgeführt worden – etwa zur Geschlechtergerechtigkeit des Steuersystems. Doch die entscheidenden Rückschlüsse und Maßnahmen sind bisher ausgeblieben, weil sowohl eine Gesamtstrategie als auch eine verpflichtende gesetzliche Verankerung fehlen. Aber genau dieser politische Wille wäre als Auftrag an die Politik notwendig.

Vorbildlich in der Umsetzung von Gender Budgeting ist lediglich Wien. Hier wurden im Budgetvorschlag 2006 alle Budgetansätze auf ihre Geschlechterrelevanz hin überprüft. Wien spielt hier auch international eine Vorreiterrolle.

Wenn auch die Einbeziehung des Gender-Aspekts auf kommunaler Ebene am markantesten spürbar ist und auf europäischer Ebene durch konkrete Vorgaben Druck auf die Mitgliedsstaaten ausgeübt werden kann, Gender Mainstreaming zu implementieren, ist die Herstellung und Wahrung der Geschlechterparität doch eine unabdingbare Aufgabe der Nationalstaaten.

Das bedeutet: Die Verpflichtung zur Geschlechtergleichstellung und Frauenförderung, ist das Recht jeder Frau auf Gleichstellung und Frauenförderung sowie ein dazu geeigneter Rechtsschutz müssen im Gleichbehandlungssatz der Bundesverfassung ausgebaut werden. Nur so können das Recht auf faire Verfahren, die politische Partizipation der Frauen in allen staatlichen Organisationen, die bessere Nutzung der Ressourcen sowie die gerechtere zur Verfügung Stellung öffentlicher Güter und Dienstleistungen entsprechend den echten Bedürfnissen von Männern und Frauen verbessert werden.

Gender Mainstreaming ist kein Ersatz für Frauenpolitik sondern bedeutet deren Weiterführung. Einen Weg zurück gibt es nicht – die Frage ist nur, wie schnell kommen wir weiter.

6.6 Contribution of Eva Lichtenberger

Grundsätzliches:

- Gender Budgeting ist im Grunde die Umsetzung eines Grundrechtes und wichtig, weil kein Budget neutral sein kann.
- Daneben ist GB eine Methode, die mehr Transparenz gewährleistet, es kann der Filz bei Entscheidungen offen gelegt werden.
- Das „cui bono“ muss eine Grundfrage sein, die sich jede Politikerin zu stellen hat; wem ein Budget in erster Linie nützt, ist also höchst bedeutsam für die Analyse des Staatshandelns und vor allem für die daraus folgenden Entscheidungen

Angewandt auf die europäische Ebene:

Es muss bewusst sein, dass nur etwa ein Prozent des nationalen Budgets auf europäischer Ebene verhandelt wird, davon sind ein enormer Teil gebundene Gelder und Ausgaben (LW). Dazu ist vor allem die Sozialpolitik in fast ausschließlicher Kompetenz der Mitgliedsstaaten, spezifische Fördermaßnahmen – mit der Pflicht zur Mitfinanzierung durch die Mitgliedsstaaten – kommen dazu.

Trotzdem ist auch in diesem eher geringen Teil der Ausgaben ein GB geboten, da schließlich die Geschlechtergerechtigkeit auch in den Verträgen verankert ist. Die EU hat im Gefolge eines öffentlichen Hearings im Jahr 2003 schon **Studien** in die Wege geleitet, die die **Strukturfonds** untersuchen sollten. (Dies war eine Initiative von Kommissarin Schreyer). Diese liegen allerdings noch nicht vor. Ein weiterer Impuls sollte auch aus einem **Europäischen Institut für Equality** kommen.

Gegenwärtig haben wir allerdings mit einem **Rückfall in das Denken der sechziger Jahre** zu kämpfen. In Zeiten der wirtschaftlichen Stagnation versucht man derzeit, in den Strategien der Nachkriegszeit das europäische Heil zu finden. Soll heißen: Förderung der Infrastruktur – nur „hardware“ (Bahnen, Strassen,) Glorifizierung der Wachstumsidee, ein Trend zum Neokonservatismus.

Ein gewisses Hindernis bei der Analyse des EU-Budgets in Sachen Gender stellt die hohe **Abstraktheit** dar. Während man bei einem Vergleich des Sportbudgets auf lokaler Ebene sehr augenscheinlich den unterschiedlichen Nutzen für Männer und Frauen anschaulich machen kann, ist das **bei großen Summen unter abstrakten** Titeln (abgefasst in *Eurosprech*) schon viel schwerer – und damit auch weniger motivierend. Wir stehen inhaltlich auch vor den gleichen Fragen wie alle Entscheidungsebenen – wie etwa bei der Bewertung unbezahlter (Frauen)Arbeit, beim Pensionsrecht, etc.

Dennoch ist das Anliegen auch auf europäischer Ebene durchzusetzen. Ein Schritt in eine ähnliche Richtung wurde **in den Ausschüssen des EP** schon getan: jeder Ausschuss hat eine Person zu benennen, die die behandelten Anträge auch in Sachen **Gender Mainstreaming** analysieren sollte. Aber: Bsp. Verkehrsausschuss: leider wurde schnell eine Konservative nominiert, die sich kaum zu Wort meldet, als ich mein Interesse dafür bekundet hatte.

6.7 Summary of Discussions with the audience

The discussion following the statements of the discussants clearly showed that there is a lack of concrete steps, incentives respective sanctions at the EU level to implement Gender Budgeting. The representative from the Commission explained this by a lack of competence. This defensive stand was intensely contested by the audience by referring to other policy areas where by means of open methods of coordination quite some progress is achieved.

As for Austria, SC Steger announced strategic implementation of Gender Budgeting as of 2011 in combination with the requirement to implement performance oriented budgeting. It is necessary to build up knowledge and experience on Gender Budgeting in the administration. According to him, in the course of the discussions around the reform of the legal stipulations concerning the federal budget political pressure to introduce Gender Budgeting has been build up. Several voices from the audience called for an immediate implementation strategy for introducing the systematic application of Gender Budgeting in the shorter run, which is both possible and necessary.

The discussions revealed that there is still little understanding about the emancipatory potential of Gender Budgeting among politicians and public administration. Proposals by discussants, like Diane Elson's contribution underlining the importance of identifying gender specific targets and benchmarks (e.g. gender wage gap, gender based violence) in order to focus on progress and the proposal on scorecards to evaluate Gender Budgeting projects were not taken into consideration by the officials. Equally, Christa Schlager's view on changing framework conditions at the European level which imply counterproductive developments for emancipatory, transparent and democratic budgetary policies, did not get adequate attention.

7. Participants – Gender Budgeting Biographies

Álvarez Priya (Basque Country, Spain)

- Smart library on Gender Budgets (1999-2002)
http://infopolis.es/qw30sp/topic.cfm?room_id=1005&set_cookie=1
- A collection of synthesis about the main developments on gender budgeting and the different initiatives all over the world.
- The library has been updated with some recent European initiatives in 2004. The next one is going to be undertaken in this year 2006.
- Basque Government – Spain (1999-2003)
- Bizkaia Provincial Government (2000-up to now)
- Bizkaia Association of Sports Federation – Spain (2005)
- other initiatives in Spain: Andalusia; Catalonia
- Further details see Gender Budgeting Initiative Spain. INFOPOLIS 2000, S.L.infopolis@euskalnet.net; <http://www.infopolis.es>

Elson Diane (Great Britain)

Diane Elson is a Senior Scholar at the Levy Economics Institute of Bard College, USA , and co-director of the Levy Institute's program on gender equality and the economy. She is also professor and member of the Human Rights Centre at the University of Essex, U.K.

Her research interests include gender and fiscal policy, gender and employment, and gender and international trade. Recent publications include: "The Social Content of Macroeconomic Policies"(with N. Cagatay), *World Development*, July 2000; *Gender Budgets Make Cents* (with D. Budlender, G. Hewitt, and T. Mukhopadhyay), Commonwealth Secretariat, London, 2002; *What's Behind the Budget? Politics, Rights, and Accountability in the Budget Process* (with A. Norton), Overseas Development Institute, London, 2002; *Progress of the World's Women 2002* (with H. Keklik), UNIFEM, New York, 2002; "Engendering Government Budgets in the Context of Globalisation(s)," *International Feminist Journal of Politics*, Vol.6 No. 4; "Social policy and macroeconomic performance: integrating 'the economic' and 'the social'" in T. Mkandawire, ed., *Social Policy in a Development Context*, Palgrave , 2004.

Elson was a member of the U.N. Millennium Project Taskforce; and member of the Advisory Committee for UNRISD Policy Report on Gender and Development. She is a vice-president, International Association for Feminist Economics. Her academic degrees include BA in Philosophy, Politics and Economics, University of Oxford, 1968; and PhD in Economics, University of Manchester 1994.

Erbe Birgit (Germany)

Political scientist, since December 2001 executive director of Frauenakademie München (Women's Academy, Munich), co-founder of the civil society groups on gender budgeting in Berlin (Summer 2001) and Munich (Winter 2002) and active in the German network of gender budget groups. Main topics of research, publications and public events: Gender budgeting, equal opportunity policies, European integration process. Further activities see description of the Gender Budgeting Initiative Munich.

Frey Regina (Germany)

Political scientist, co-founder of the civil society groups on gender budgeting in Berlin (Summer 2001, together with Birgit Erbe and others). Publications, seminars and training on Gender Budget-

ing. Founder of the *Genderbuero* in Berlin and consultant for Gender Mainstreaming. Last GB activity: paper for the network "Gender Mainstreaming Experts International" on the origins of Gender Budgeting, strongly focussing on the critical roots of gender budgeting in feminist economics and the critique on structural adjustment programmes. Editing the Website www.genderbudgets.de

Giza Inken (Germany)

I am a member in the Gender Budgeting initiative in Berlin since January 2005. There I lobbying the initiative activities through presentations in Poland NEWW- workshop, international conferences, local workshops.

- Development of a database on Gender Budgeting for the Ministry of Social Affairs in Estonia. <http://gender.sm.ee>
- At present I work as a freelance consultant for Gender and Environment

Gubitzer Luise (Austria)

Professor, Department of Institutional and Heterodox Economics at Vienna University of Economics and Business Administration. Interested in research on the theoretical impact of Gender Budgeting.

Jackie Jones (Great Britain)

BSc(Econ) LLB MPhil Barrister at Law senior Lecturer in Law at University of West of England. I specialise in gender and discrimination. Since November 2005 seconded to the Wales Gender Budget Group for three days per week working on securing 1 or 2 Gender Budgeting pilots in an area of the Welsh Assembly Government's devolved powers.

Jubeto Yolanda (Basque Country, Spain)

Lecturer at the Economics Faculty of the University of the Basque Country, within the Applied Economics Department. My main research interests cover a broad range of levels of economic activities. At the beginning I used to work on regional economics, especially centred on the Basque Country's economy, and now I mostly work on international economics (development economics). The links between both spheres is also of her interest. I am also very much interested in feminist economics, and its applications.

Related to gender-budgeting, I started to get very interested in that methodology five years ago, when the Basque Country's Basque Government started a pilot experience with the aim of developing a gender-audit of some programmes within some departments of the government. That project was coordinated by Rona Fitzgerald from Scotland. In that initiative, the Women's Institute of the Government, called Emakunde, invited Ronda Sharp and Diane Elson to give some conferences, and it also published an interview with Ronda Sharp in their public magazine, which I really found interesting.

At that time, I was a lecturer of economics, especially of development economics and public finances, and I was working on my PhD looking for an interesting subject to work on. I was interested in research fields related to public policies and especially to the role of the public sector in the welfare of the community. On the other hand, I wanted to include the study of the effects of the policies on women, and the way governments were putting into practice the Beijing agreement on mainstreaming, but I didn't know how to start. So the idea of gender-budgeting seemed really inspiring and it opened a lot of possibilities of research and hopefully of introducing improvements in women's lives. That is why I decided to write my PhD on gender-budgeting and nowadays I am in the process of achieving it.

Thus, what I have done so far is to attend Conferences, a short course in Den Haag (with Irene van Staveren and Diane Elson) and read all the material I have been able to gather related to this subject.

Last March, I was called by the Women's Area of Bilbao's City Council to give a training course to the staff of the Townhall working with the budget in the several Areas the City Council is divided in. And as a result of it, we have started a pilot project based on the initiative carried out by the Basque Government. Eight areas of the Townhall are taking part in it on voluntary bases. We hope to finish the first part of the study this summer (2006) as a first stage of a bigger project that we would like to present for its acceptance next autumn.

Klatzer Elisabeth (Austria)

PhD in Economics; Master in Public Administration, Harvard University

Continuing a long tradition as a feminist civil society activist and researcher interested in feminist economics I have started working on Engendering Budgets in 2000. Together with a group of women, which today is the "Watchgroup. Gender and Public Finance", we initially worked on introducing the ideas of Gender Budgeting in Austria, adapting the approach for the Austrian context and motivating resp. lobbying government, opposition parties and NGOs to pursue the issue further. This work led to the publication of: "Frauen Macht Budgets, Staatsfinanzen aus Geschlechterperspektive" (2002).

Since then I am continuing to promote gender budgeting at many levels. As a researcher I have been involved in several projects (GB pilot project for the province of Upper Austria, GB pilot project for the Federal Government aimed at developing tools, a manual and strategies for implementing GB throughout the administration, development of a Gender Check for the Austrian Federal Ministry of Finance etc.). Furthermore it has been our aim to develop easily applicable tools for the local level and for civil society activists. This led to two publications: Gender Budgeting Handbook (2004), aimed at the regional and local level, and most recently a manual for GB work at the municipal level (2006).

My paid job is in public administration, I am working in the Federal Chancellery of Austria. Initiatives to introduce Gender Mainstreaming and Gender Budgeting there have very limited success. Still, I can use my insight knowledge of the public administration and contacts to promote the ideas at many occasions. I have been involved as an expert in the Austrian convention aiming at reforming the Austrian Constitution. Due to an exceptional coalition of women across political parties in cooperation with non-governmental experts it was possible to include the notion Gender Budgeting in the draft reform proposal of the financial constitution which is now on the table and will most likely be adopted by Parliament this year.

Where do I/we stand at the moment? After years of activities, research, partly in close cooperation with the public administrations, and developing instruments at the practical level I feel there is a need to come to the "basics". There are quite a few ongoing activities in Austria, at the governmental level as well as outside government, but there are no signs for substantial transformation of processes, policies or gender relations. The basic question is how to induce emancipatory dynamics and processes with Gender Budgeting.

Lapniewska Zofia (Poland)

Zofia Lapniewska, feminist from Poland, with economic background, working on Gender Budgeting and Gender Mainstreaming since 2004 for Network of East-West Women. Involved in researches and monitoring of women situation in Central and Eastern Europe, editing weekly NEWW internet newsletter in Polish and English.

Publications:

- "Equality of women and men – researches analysis" Equality of women and men on labour market in praxis, Economic and social rationale of women and men equality on labour market, PSEP, Warsaw 2005
- "Knowledge Management in non-government organizations. Preliminary report 2005." Information Systems Architecture and Technology, ISAT 2005, Wrocław 2005
- "Gdansk Gender Budget Initiative" Beijing +10. NGO Assessment of Implementation of the Beijing Platform for Action in CEE/CIS Countries, Regional Report, Liberal Society Institute, Kiev 2005
- "Economy" Alternative Report Beijing +10 prepared by polish feminists NGOs for Special UN Session of Women's Rights Commission, Beijing +10, New York, February 28th – March 11th 2005
- „Info sheet: EU neighbouring countries in Eastern Europe/Former Soviet Union" The enlarged EU and its agenda for a wider Europe: What considerations for gender equality?, WIDE November 2004
- "Presentation 4, Working Group 4" A report of a WIDE hearing, held at the European Parliament, Brussels, 2 December 2004

Lunzer Gertraud (Austria)

- Study of Economics at the Vienna University of Economics and Business Administration
- 1995-2000 researches connected with labour market policy,
- since 2000 employed at the Chamber of Labour in Vienna, Department of Tax and Fiscal Policy
- Research interests: Taxes and fiscal policy, distribution, company taxation in the EU, gender budgeting, Consultancy-activities in the area of income taxation

Mayrhuber Christine (Austria)

- Economist, Member of the Austrian "Watchgroup gender & public finance", chairwoman of the „Beirat für gesellschafts-, wirtschafts- und umweltpolitische Alternativen (BEIGEWUM)" (~advisory committee for social, economic and environmental alternatives); both are non-profit associations of the civil society.
- Since 1999 Researcher at the Austrian Institute of Economic Research (WIFO) in the Research Area "Labour Market, Income and Social Security".
- Research interests: social security, ageing and pension security, gender budgeting.
- Gender budgeting projects: co-author "Frauen Macht Budget. Staatsfinanzen aus Geschlechterperspektive", Gender budget analysis for the federal state Upper Austria.

McKay Ailsa (Great Britain)

Dr Ailsa McKay is an academic economist at Glasgow Caledonian University. Her teaching and research interests are in the areas of the economics of the welfare state, the reform of current social security measures and the economics of gender inequalities. She is a founding member of the Scottish Women's Budget Group currently and is a member of the Scottish Executive Equality Proofing Budgets Advisory Group. She has been employed on a consultancy basis to work with HM Treasury, the Irish Government and the government of the Basque community to work on their respective pilot gender budget initiatives and she has been contracted by UNIFEM to provide specialist training on gender budgets with the CEE/NIS region. Recent publications include developing

guidance and case study material on gender budgets at an international level. She is a member of the International Association of Feminist Economists.

Neumayr Michaela (Austria)

Studies of Economics and Business Education at the Vienna University of Economics and Business Administration, Member of the Austrian "Watchgroup. Gender & Public Finance". At the moment PhD-Program at the Munich Graduate School of Economics. Research Member of several pilot projects on the federal and the federal-state level in Austria. Co- co-author of:

- "Gender Budgets. Handbuch zur Umsetzung geschlechtergerechter Budgetgestaltung", 2004
- „Das geschlechtergerechte Gemeindebudget. Ein Leitfaden zur Einführung des Gender Budgeting auf kommunaler Ebene“, 2006

Pazos María (Spain)

I belong to the feminist movement since the seventies, and since the mid eighties I have been working in a Spanish feminist group called 'Forum de Política Feminista'.

Professionally I research on applied economics, particularly on comparative tax-benefit systems and their distributional and gender effects. The Institute for Fiscal Studies (Ministry of Finance, Spain) accepted, in November 2004, my proposal of 'officially' consider an area of research on Gender and Fiscal Policies. Since then I ('openly') work in that area were, in addition to my personal research work, I organise debates, elaborate reports and propose reforms of public policies.

Some of my research topics:

- Gender bias in tax-benefit systems: In particular, I analyse the effects of actual systems on labour supply of married women and the consequences of regulations which are based on the family (and which neglect women needs) on women lives. Proposal for reform: See below.
- Engendering Statistics: I work for the breakdown by sex of all indicators related to individuals; new indicators and specific studies in order to assess the different situation of women and men, the specific problems of women and the gender bias in public policies.
- Gender Budgeting process: In Spain there is a law by which all legislative propositions presented by the Government to the Parliament should be accompanied by a gender impact assessment report (Law 30/2003). This also includes the annual Public Budget Law. However, the implementation of this law is going very slow for the moment and much work should be done to incorporate gender budgeting to the regular activity of the Government.
- Representation of women: Surveys and research on the situation of women in public and private sectors, as well as on the imbalances in housework made by men and by women.

Activities to involve a broader public:

- From the Institute for Fiscal Studies: Organization of conferences and debates on Gender and Fiscal Policies; Training courses; Publications
- From the civil society (experience I would like to share with you): 'Civic Platform for Non-transferable Paternity Leave'.

Pirklbauer Sybille (Austria)

Major in Political Science, since 2004 in the Chamber of Labour/Vienna; Division Women and Family Affairs. Before assistant to a member of parliament and several years of work in the field of European Labour Market Policy with the Austrian Ministry of Labour

Quinn Sheila (Ireland/Belgium)

Sheila Quinn is a consultant, whose work includes research, policy implementation and project management. The primary focus of her work is on issues of equality and social inclusion, with a particular concentration on gender equality. Among her recent contracts is a first-time quantitative study into the role of women on farms in Ireland, and a pilot gender budget initiative, commissioned by the NDP Gender Equality Unit in the Department of Justice, Equality and Law Reform. She has delivered training on gender budgeting for UNIFEM, was part of a Oxfam UK-sponsored mission to Yemen to study efforts to incorporate gender budgeting into their PRSP strategy, and is co-author of a manual on GB.

Sheila Quinn, Independent Researcher & Policy Consultant
Avenue Hansen Soule, 120, 1040 Brussels, Belgium, T: +32 27 33 24 09, E: quinn-sheila@eircom.net:

Rosselli Annalisa (Italy)

Annalisa Rosselli is Professor of Economics at the University of Rome Tor Vergata, Italy.

Her interest in Gender Budgeting began when, together with Francesca Bettio, she organized in September 2000 the first international workshop in Italy on the subject. Since then, she has taken part in several Gender Budgeting initiatives in the role of consultant for local administrations (Siena, Genoa, Modena, and the Marche Region) or for ISFOL, the institution in charge of monitoring the allocation of the European Social Fund in Italy. She has also lectured on GB in postgraduate courses in Equal Opportunities (University of Milan and University of Siena) and is often invited to participate in staff training seminars for Equal-Opportunity advisors and administrators alike. Together with Francesca Bettio and Simonetta Vingelli she wrote an introduction to GB (<http://www.fondazionezaninoni.org/naviga.php?nav=@163,12,51>) and is currently engaged in writing a short manual on the subject for the use of local Councils in the Province of Siena (Tuscany).

Schlager Christa (Austria)

Since 1999 researcher for fiscal and budgetary policies at the Chamber of Labour, Vienna, Austria. Studies of Economics at the Wirtschaftsuniversität Wien und Handelshojskolen in Kopenhagen. Co-editor of the Austrian social science journal "Kurswechsel". Member of the Austrian "Watchgroup Gender and Public Finance".

Co-editor of BEIGEWUM (Ed.): Frauen macht Budgets, Staatsfinanzen aus Geschlechterperspektive, Wien 2002.

Article (with B.Trukeschitz): „Staatsausgaben aus der Geschlechterperspektive – Methodischer Ansatz und erste Ergebnisse für Österreich, in: Gubitzer Luise/Trukeschitz, Birgit (Eds): Frauen und Budget, Frankfurt/Main 2004.

Schrattenstaller Margit (Austria)

Since 2003 Researcher (Tax and Budget Policy) at the Austrian Institute of Economic Research (WIFO), Vienna. Studies of Economics at the University of Giessen/Germany and at the University of Wisconsin/Milwaukee; 2001 PhD at the University of Giessen ("International mobility of and international fiscal competition for foreign direct investment"); 2002-2003 Postdoc at the University of Goettingen/Germany.

Research interests: Budget and tax policy, tax competition and harmonisation, fiscal federalism, gender budgeting.

Current projects: Gender budget analysis for Upper Austria; Gender budget analysis of the budget (tax revenues and expenditures) of the Austrian Ministry of Finance.

Stiefel Elisabeth (Germany)

I always had a soft spot for statistics. When in early 2000 the IAFFE Mailing List announced the conference 'Gender Auditing of Government Budgets', I registered immediately and travelled to Rome. After the event I evaluated its outcome for several German media. The Hans Böckler Stiftung (Foundation of the German unions) invited me to write a study on the meaning of Gender Budgeting for equal opportunity projects and Gender Mainstreaming. In the publication, I embedded the new strategy in social movements and the vision of a service economy (Title: Stadt der Männer? Stadt der Frauen – Stadt für alle, Arbeitspapier 60, 2002, 96 p., 15 €, Order: HBS, Hans-Böckler-Str. 39, D-40476 Düsseldorf).

Since that time, I am involved in the discourse on Gender Budgeting in Germany. I am convinced that the potential of the Gender Budget surpasses Gender Mainstreaming. Gender Budgeting can contribute to sustainable urban development and establish guidelines for a European Social Model.

Villagómez Elizabeth (Spain)

Elizabeth Villagómez is a PhD in Economics with special interest in labour market issues (including the effects of the tax-benefit system on women's economic activity) and applied economic analysis to social issues, in particular gender. She was the Economic Governance Adviser for UNIFEM (United Nations Development Fund for Women) in New York managing the global programme on gender budgets supported by the Belgian Government with implementation in 14 countries across Asia, Africa and Latin America from May 2001 to May 2002. Since then she has mainly been involved in training NGOs, parliamentarians and government personnel in GB. She has also prepared primer and review documents on GB for UNECE, UNFPA and the Council of Europe. She is a founding partner of Alemanra Estudios Económicos y Sociales, S.L (a private consulting firm) and she has been project management and senior researcher for various projects related to issues of budgets including: Cost of Domestic Violence for the Andalusian Women's Institute; "Effects of Social Security Systems on Reconciliation of Work and Family Life in the EU", "Study on the social repercussions of an opt-out from the provisions of the working time directive", and "Multiplication Effects of EU Direct and Indirect Instruments to Compliment National Funding" for the European Parliament. She is also the Economic Advisor for the social and economic rights programme for the UNIFEM Eastern Europe Regional Office including development of the strategy for gender responsive budgeting in the region and supporting NGOs in developing their own evidence based advocacy tools (mainly in the area of economic rights). She is also the expert for Spain in the 'Group of non governmental experts in the fight against poverty and social exclusion' for the European Commission.

Further participants:

Alifia Chakera, Great Britain

Hannah Golda, Austria

Katharina Mader, Austria

Mascha Madörin, Switzerland

Gabriele Michalitsch, Austria

María Pazos, Spain

8. UnterstützerInnen der Veranstaltung

Arbeiterkammer Wien

Die AK vertritt auf gesetzlicher Grundlage - in Zusammenarbeit mit Gewerkschaften - die sozialen, wirtschaftlichen, beruflichen und kulturellen Interessen der ArbeitnehmerInnen in Österreich. Sie ist eine unabhängige, demokratische Institution, deren FunktionärInnen von den Mitgliedern alle fünf Jahre gewählt werden.

BEIGEWUM

Der Beirat für gesellschafts-, wirtschafts- und umweltpolitische Alternativen (BEIGEWUM) ist ein Verein von österreichischen SozialwissenschaftlerInnen aus unterschiedlichen Disziplinen, der das Ziel verfolgt, Ergebnisse kritischer Forschungstätigkeit in die laufende politische Debatte einzubringen. Gegründet 1985, liegen die Tätigkeitsschwerpunkte in Diskussionsveranstaltungen, Publikation von Studien und Positionen zu verschiedenen Themen (mit einem starken Schwerpunkt auf Europäischer Integration) sowie der Herausgabe der vierteljährlichen Zeitschrift »Kurswechsel« (erscheint im Sonderzahl Verlag). Nähere Informationen auf: www.beigewum.at.

Dr.-Karl-Renner-Institut – die politische Akademie der SPÖ

Die Arbeit des Renner-Instituts verfolgt zwei generelle Ziele: zum einen, den öffentlichen politischen Diskurs anzuregen und mitzugestalten, zum anderen, Interesse für politisches Engagement zu wecken und die notwendigen Fertigkeiten dafür zu vermitteln.

Das Dialogforum richtet sich mit Publikationen, Diskussionsveranstaltungen, Enqueten und Vorträgen an interessierte BürgerInnen und ExpertInnen aus den Bereichen Wissenschaft, Wirtschaft, Verwaltung, Politik und NGOs. Die Entwicklung und Diskussion von politischen Positionen – Begegnung und Diskurs – stehen dabei im Vordergrund. Die Förderung des politischen Nachwuchses sowie die Professionalisierung von politisch Aktiven für ihre entsprechenden Aufgaben stehen im Mittelpunkt der RI-Ausbildungsinitiativen. Dabei geht es um gezielte Qualifizierung, Förderung und Vernetzung im Rahmen von Workshops, Seminaren und Lehrgängen. Einen wichtigen Stellenwert nimmt die internationale Bildungsarbeit ein. Dazu zählen Projekte in den Feldern Europapolitik, Demokratieförderung, Global Governance, Entwicklungs- und Menschenrechtspolitik.

Grüne Bildungswerkstatt

Die Grüne Bildungswerkstatt (<http://gbw.gruene.at>) ist die föderal nach dem Vereinsrecht organisierte Bildungseinrichtung bzw. Ideenwerkstatt der Grünen mit dem Ziel

- politische Inhalte mit einer breiten Öffentlichkeit zu diskutieren, wozu neben Veranstaltungen auch unsere Zeitung „planet“ dient (<http://planet.gruene.at>)
- zur Bewusstseinsbildung über politische Zusammenhänge beizutragen und zu politischem Handeln zu motivieren
- das nötige Handwerkszeug für politische Beteiligung anzubieten
- als Schnittstelle zwischen ExpertInnen, zivilgesellschaftlichen Organisationen und politischen AkteurInnen aufzutreten
- grundsätzliche Orientierungen für die Programm- und Bildungsarbeit zu entwickeln.

Im Zentrum unserer Bildungsarbeit steht die Suche nach einem umfassenden Denkrahmen für grüne Politik, der neben dem Grundwert der Ökologie auf Solidarität, Basisdemokratie, Selbstbestimmung, Gewaltfreiheit und auf einer feministischen Grundhaltung beruht.

MA 57 - Frauenabteilung der Stadt Wien

Die Magistratsabteilung 57 ist Teil der Wiener Stadtverwaltung in der Geschäftsgruppe Frauenfragen, Integration, KonsumentInnenschutz und Personal und setzt sich für eine geschlechtergerechte Gesellschaft ein - eine Gesellschaft, die Frauen und Männern in Wien gleiche Lebens- und Arbeitschancen bietet. Ein multidisziplinäres Team arbeitet dafür in verschiedenen Schwerpunktfeldern. Frauen und Mädchen werden darin unterstützt, traditionelle Rollenbilder und soziale Benachteiligungen zu überwinden, ökonomische Unabhängigkeit zu erlangen und sich gegen Gewalt zu wehren. Soforthilfe bieten die Beratungseinrichtungen der MA 57: der 24-Stunden Frauennotruf, das Frauentelefon und das Mädchentelefon. Vereine oder Projekte, die zielgruppenspezifische Angebote bieten werden durch die MA 57 unterstützt und gefördert und öffentlichkeitswirksame Maßnahmen im Bereich der Frauenförderung werden entwickelt oder durchgeführt.

Österreichischer Gewerkschaftsbund

Der Österreichische Gewerkschaftsbund ist eine überparteiliche Interessenvertretung unselbständiger Erwerbstätiger mit rund 1,4 Millionen Mitgliedern. Der ÖGB und seine 12 Einzelgewerkschaften vertreten die wirtschaftlichen, politischen, sozialen und kulturellen Interessen aller ArbeitnehmerInnen gegenüber Arbeitgebern, Staat und Parteien.

ATTAC Österreich

ATTAC entstand 1997 in Frankreich unter dem Eindruck der durch massive Spekulation ausgelösten Finanzkrise in Südostasien mit einem Aufruf zur Kontrolle der Finanzmärkte. Die Gründung von ATTAC Österreich erfolgte im Jahr 2002 und mittlerweile gibt es ATTAC Gruppen in allen Bundesländern. ATTAC versteht sich als überfällige Antwort auf eine sehr einseitig verlaufende und Partikularinteressen begünstigende Globalisierung. ATTAC will zeigen, dass es Alternativen gibt und sich aktiv an der Gestaltung einer menschengerechten und nachhaltigen Weltwirtschaft unter dem Motto „Eine andere Welt ist möglich! Globalisierung braucht Gestaltung“ beteiligen.