

GENDER BUDGETING IN PRACTICE

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INTRODUCTION



Gender planning of the budget, in other words budgeting from the viewpoint of the equality of women and men, can be defined on a wider scale as the application of general gender policy to the budgetary process. In practice this means that at all levels, from the preparation of the budget to its definitive version, a gender analysis should be made, the gender perspective taken into account and the incomes and expenditure of the budget should display gender equality.

It must be realised first and foremost that the gender planning of all types of budgets is an effort not perhaps only to prefer one gender positively, but to try to ensure their factual equality. In relation to this it is necessary to recall that at the proclamative level gender equality (at least in the European context) is a matter that is apparently resolved. This is demonstrated in particular by the acceptance of a whole range of communitarian legal norms that unequivocally anchor gender equality. But if we take a look over the fence of legal norms at normal everyday life we see that the everyday reality is completely different and it is quite irrelevant what the reasons are for the fact that the noble ideas of gender equality remain somewhat dusty in practice. This situation is undoubtedly marked to a great extent by the fact that a number of equality themes concern traditional cultural and social customs and values and the overcoming of these barriers requires immense long-term action not only on the side of the law, but also and especially in the sphere of education. It is essential to convince the public by all means available that the elimination of discriminatory attitudes is a social and also political priority, and that gender inequality hinders the development of democratic society and has a negative impact on economic and social expenditure. The promotion, on the other hand, of the balanced participation of men and women in political and public life and support for the integration of the gender perspective in all state programmes and policies, together with the actual introduction of the gender approach into ordinary life, are an exceptional promise for the future.

In this direction Gender Budgeting plays one of the most important parts, because a well prepared budget, respecting the equality of men and women, is not only evidence of the high professional moral maturity of its creators, but also a concrete contribution to full equality of both genders and thus also higher economic prosperity.

In considering the importance and the very existence of the gender view of budgeting it is necessary to realise the fact that in the European population there are roughly equal numbers of men and women and also the fact that this population is ageing, and that it is in everyone's interest that there should be a significant increase in the proportion of women participating in the work process, or at least that it should not decline. In the opposite case, with the decline in the working population and the simultaneous need to finance an increasing volume of pensions and other expenditure on seniors, there is a threat of the untenability of public expenditure. It is the integration and high participation of women in economic and social structures that could be one of the decisive factors in the elimination of this threat. For the inclusion of women, however, the necessary conditions must be created not only by adopting the appropriate legal framework, but also and especially by drawing them into spheres that were either completely closed to them or which they could enter only with considerable difficulty.

A quality gender policy, thoughtful Gender Budgeting and the effort of both genders to put equality into practice might be the way towards recovery of the health of public finances. By Gender Budgeting, then, one must not imagine the mechanical division of financial means into equal parts or in equal proportion to the existing number of men and women, but rather an overall concept, based on solid analyses, for the financing and distribution of available resources according to the needs of both genders so that they can be used by both men and women, as far as possible equally. If one of the groups is disadvantaged it would be possible to rectify such a situation by equalising measures or to redevelop the specific needs of the given group of citizens in this direction. Such an intention, however, can be fulfilled only in the budget as a whole, not merely in its partial expenditures. The principle of Gender Budgeting contributes on the one hand to the fair distribution of public financial resources and on the other hand increases the transparency of budgetary expenses. In the final phase this results in ensuring the maximum efficiency of the means used.

The generally accepted definition¹ of Gender Budgeting emerges from the report of the special group of the Council of Europe, which in 2005 reached the conclusion that: "Gender Budgeting is the implementation of Gender Mainstreaming in the budgetary process. This means the valorisation of budgets from the viewpoint of gender, in which case the gender question is taken into account at all levels of the budgetary process with the aim of promoting the equality of women and men." The same definition is then also used in the framework of the European Union.

Prague, August 2007

Veronika Outláš
Project coordinator

¹ See Standpoint of the European Commission, Advisory Committee for Equal Opportunities, 2003, accessible at http://ec.europa.eu/employment_social/gender_equality/framework/opinion_on_gender_budgeting_en.pdf, definition adopted by the European Union from the UN and the Council of Europe. It may be found, for instance, at http://ec.europa.eu/employment_social/gender_equality/gender_mainstreaming/budgeting/budgeting_en.html.

CZECH REPUBLIC



1 ADJUSTMENT OF THE EQUALITY OF MEN AND WOMEN AND THE BAN ON DISCRIMINATION IN THE LEGAL CODE OF THE CZECH REPUBLIC

Part of the constitutional order of the Czech Republic is Constitutional Law No. 2/1993 Coll. in its current wording, through which the Charter of Basic Rights and Freedoms was declared. In Article 3 section 1 it states that the basic rights and freedoms are guaranteed to all without differentiation of gender, race, colour of skin, language, faith and religion, political and other opinion, national or social origin, appurtenance to a national or ethnic minority, property, family or other status.

Related to this general proclamation of equal access is special protection against discrimination on the legal level, stipulated chiefly in the sphere of employment and access to it.¹

The general ban on discrimination is also included in the field of access to public services and goods and in the field of education.²

Provisions on legal means of protection against discrimination may be found in some labour-legal regulations. In relationships not affected by the Labour Code, the Service Law, the Law on Service of Members of the Security Corps or the Law on Professional Soldiers it is possible to demand court protection in a limited manner, but only against such manifestations as can be classified under protection of personality as regulated in the Civil Code. Protection of a peripheral nature is provided by Law No. 200/1990 Coll. on Offences, through which a fine may be imposed for an offence against civil coexistence; a similar procedure is possible also in other administrative proceedings. In this manner, however, no compensation for detriment is provided to the actual victim of discrimination.

On the other hand, anyone who feels affected by discriminatory behaviour is helped in the case of proof by the transfer of the burden of proof according to Par. 133a of Law No. 99/1963 Coll., the Civil Court Code.

The valid legal code in the Czech Republic does not fully meet the requirements for ensuring equal treatment and protection against discrimination contained in particular in the secondary law of the European Communities. Rectification of this point should be the prepared law on equal treatment and on legal means of protection against discrimination (the Anti-discrimination Law), which is at present (July 2007) prepared for discussion in legislature in the form of an approved government bill.

¹ Law No. 435/2004 Coll., on employment, Law No. 221/1999 Coll., on professional soldiers, Law No. 218/2002 Coll., on the service of state employees in administration (Service Law), Law No. 361/2003 Coll., on the service of members of security corps, Law No. 262/2006 Coll., the Labour Code, Law No. 143/1992 Coll., on payment and remuneration for being on call in budgetary and some other organisations and bodies, and Law No. 198/2002 Coll., on voluntary service.

² Law No. 257/2001 Coll., on libraries and conditions of operation of public library and information services, Law No. 634/1992 Coll., on protection of the consumer, Law No. 42/1994 Coll., on additional pension insurance with state contribution, Law No. 231/2001 Coll., on operation of radio and television broadcasting, Law No. 40/1995 Coll., on the regulation of advertising, Law No. 137/2006 Coll., on public orders, Law No. 561/2004 Coll., on pre-school, elementary, secondary, higher secondary, professional and other education (the School Law).

2 TERRITORIAL DIVISION OF THE STATE AND AUTHORITY OF MUNICIPAL BODIES

2.1 TERRITORIAL DIVISION OF THE STATE

Constitutional Law No. 1/1993 Coll., the Constitution of the Czech Republic, anchors in its Article 99 the basic premise of the territorial division of the state when it sets the norm that the Czech Republic is divided into municipalities and regions. Constitutional Law No. 347/1997 Coll., on the creation of higher territorial units of local government, divided the territory of the Republic into 14 regions with effect from 1/1/2000.³

The basic territorial self-governing community of citizens is the municipality. This forms a territorial unit defined by the borders of the territory of the municipality. According to Law No. 128/2000 Coll. on municipalities (hereinafter only the Municipalities Law) the municipality is defined as a public-legal corporation with its own assets, which acts in legal relations in its own name and bears the responsibility arising from these relations.⁴ The primary task of the municipality is care for the all-round development of its territory and the requirements of its citizens.

The municipality administers its affairs independently without outside interventions of state or regional bodies.⁵

The municipality is entitled to regulate the legally defined obligations of citizens by means of generally binding decrees⁶ in independent authority or by decrees in the field of transferred authority.

A citizen of a municipality (a physical person registered for permanent residence in the municipality) may, among other things, look into the municipal budget and give his opinion on its proposal and the final accounts. This right quite undoubtedly enables every citizen of a municipality without differentiation not only to verify how and on what the municipality means are expended, but also, if interested, to try to influence the municipal budget or its expenditure side.

This right increases in strength if we realise that, in the sense of provisions of Par. 35 sections 1 and 2 of the Municipality Law, all matters in the interest of the municipality and its citizens come under the independent authority of the municipality unless entrusted by law to other bodies. In general terms it can be said that the aims of the municipality in its independent authority include in particular the creation of conditions for the development of social care and satisfaction of the needs of citizens (e.g. in the sphere of housing, protection and development of health, transport, communications, need for information, training, education, cultural and social development and protection of public order).⁷

³ See also Law No. 129/2000 Coll., on regions (regional establishments) and Law No. 131/2000 Coll., on the capital city of Prague.

⁴ Provision of Par. 2 section 1 of Law No. 128/2000 Coll., on municipalities (municipal establishments).

⁵ Intervention in the independent authority of a municipality is possible only on the basis of and within the limits of the law, if protection of the law requires this (Par. 7 section 1 of the Law on Municipalities).

⁶ Cf. Par. 10 letters a) – d) of the Law on Municipalities.

⁷ These basic aims are analysed in greater detail in the competencies of municipal bodies in the provisions of Par. 84, 85 and 102 of the Law on Municipalities.

2.2 AUTHORITY OF MUNICIPAL BODIES IN THE BUDGETARY SPHERE

The concrete form of the municipal budget is set on the one hand by the binding nature of legislative regulations and on the other hand by the possibility of the municipality deciding on its own aims and the manner of meeting them and is fully in the competence of the representatives and council of the municipality. The following municipal bodies and their selected authorities are decisive for the budgetary process:

2.2.1 The local authority of the municipality

The municipal local authority decides on matters coming under the independent authority of the municipality; among other things it approves the programme of development of the municipality, the budget and final accounts of the municipality, establishes permanent and temporary monetary funds of the municipality, decides on the provision of subsidies of over 50,000 CZK in the field of youth, physical training and sport, social services, support for families, culture, education and science,⁸ establishes and dissolves contributory organisations and organisational units of the municipality and approves their foundation certificates. A member of the local authority has the right to submit initiatives, raise interpellations and request information from the employees of the municipality assigned to the office of the municipality.

2.2.2 Municipal Council

The municipal council is an executive body of the municipality in the field of its independent authority and it is responsible in its activity to the local authority of the municipality. It prepares in particular proposals for the meetings of the municipal local authority and ensures the fulfilment of the resolutions adopted by it; it ensures the economy of the municipality according to the approved budget, carries out budgetary measures to the extent set by the local authority of the municipality, discusses and resolves proposals and comments on suggestions submitted to it by members of the local authority or committees of the council and stipulates the allocation of authority in the municipal local authority.

2.2.3 Financial Committee

The Financial Committee is the initiative and control body of the local authority of the municipality. It checks the handling of the assets and financial means of the municipality.

In practice there is in addition, as opposed to the legislative regulation, the established custom on the basis of which the financial committee usually participates in preparing the municipality's budget, gives its opinion on the compiling of the municipal budget before it is adopted and on changes in the budget in the course of its fulfilment.

⁸ See Par. 85 letter c) of the Law on Municipalities.

2.2.4 Committees

A committee is an initiative and advisory body of the municipal council. It submits its standpoints and suggestions to the municipal council.

2.2.5 Municipal Authority

The municipal authority fulfils the tasks imposed on it by the municipal local authority or the municipal council and helps the committees and commissions in their activity.

3 REGULATION OF BUDGETING IN THE LEGAL CODE OF THE CZECH REPUBLIC

With regard to the fact that Gender Budgeting includes the analysis of all forms of public revenues and expenditure that have an impact on women and men and that budgets should be evaluated from the point of view of gender, it is necessary to investigate legal regulations in the field of budgeting primarily from this aspect.

3.1 LAW NO. 218/2000 COLL. ON BUDGETARY REGULATIONS

The basic legal regulation concerning the state budget in the Czech Republic is Law No. 218/2000 Coll. on budgetary regulations, which according to Par. 1 letter b) regulates, among other things, the revenues and expenditure of the state budget. All activities through which the government ensures the function of the state must be financed exclusively through the state budget and the National Fund.⁹ At the same time there is no legal entitlement to the monetary means of the state budget.

In the provision of Par. 3 of the law, where the basic concepts used are defined, we would search in vain for a mention of gender analysis or the obligation to subject the state budget to the gender viewpoint. At the same time the specification of the revenues and expenditure of the state budget¹⁰ does not contain any direct references to promoting the equality of women and men. Evaluation of the fulfilment of the state budget, the budgets of the state funds and the budgets of self-governing territorial units takes place through the annual reports, the content of which is set by a decree of the Czech Ministry of Finance.

⁹ The National Fund consists of the total of the monetary means that the European Communities entrust to the Czech Republic for the realisation of programmes or projects jointly financed from the budgets of the EU (with the exception of the support of the Communities for rural development) and monetary means of the financed mechanisms of the European Economic Area, Norway and Switzerland, which are entrusted to the Czech Republic on the basis of international agreements (Par. 37 section 1 of the law).

¹⁰ See Par. 6 and 7 of the law.

The obligation to submit the data necessary for the ongoing evaluation of fulfilment of the state budget, as well as for the completion of the annual report is imposed on selected subjects.¹¹ The parliamentary House of Deputies is responsible for the fulfilment of the state budget.

3.2 LAW NO. 250/2000 COLL. ON THE BUDGETARY REGULATIONS OF TERRITORIAL BUDGETS

In direct relation to the law on budgetary regulations is Law No. 250/2000 Coll. on the budgetary regulations of territorial budgets, which regulates in particular the creation, status, content and functions of the budgets of independent self-governing territorial units, sets the rules for handling the financial means of these units and determines the conditions for the establishing and founding of legal entities by these units. The law defines the budget of self-governing territorial units as a financial plan governing the financing of all the activity of this unit, which is usually compiled as a balanced budget.

The provisions of Par. 7 and Par. 8 of the law specify the revenues of self-governing territorial units and the provisions of Par. 9 and Par. 10 specify their expenditure. The budgets are processed in accordance with the decree of the Czech Ministry of Finance according to the budgetary composition set there.¹² The law enjoins that the draft budget should be made public in a suitable manner for a period of at least fifteen days before it is discussed in the council of the self-governing territorial unit so that citizens are able to comment on it, either in writing in advance or verbally at the actual meeting of the council.

3.3 LAW NO. 243/2000 COLL. ON THE BUDGETARY DESIGNATION OF THE YIELDS OF CERTAIN TAXES TO SELF-GOVERNING TERRITORIAL UNITS AND SOME STATE FUNDS (LAW ON BUDGETARY DESIGNATION OF TAXES)

In relation both to Law No. 218/2000 Coll. and to Law No. 250/2000 Coll. there is a further important legal regulation, Law No. 243/2000 Coll., on the budgetary designation of taxes, which regulates the shares of municipalities and regions in value added tax, consumer taxes, income taxes, property tax and road tax.

¹¹ See Par. 20 section 4 of the law: „Administrators of chapters, organisational units of the state, contributory organisations, territorial self-governing units, state funds and other recipients of means provided from the state budget are obliged to submit the data necessary for the current evaluation of fulfilment of the state budget. The obligation to submit the data necessary for the current evaluation of fulfilment of the state budget also relates to legal entities or physical people for whom a state guarantee was provided for ensuring repayment of loans. Self-governing territorial units and state funds are obliged to submit the data necessary for the current evaluation of fulfilment of their budgets. Municipalities submit data through the regions. The regions and the capital city of Prague submit the data to the Ministry. Data concerning the financing of programmes are submitted by municipalities directly to the appropriate administrator of the chapter. The activity of regions according to the second sentence is activity carried out in transferred competence.”

¹² Decree of the Ministry of Finance of the Czech Republic No. 323/2002 Coll., on budgetary composition in Par. 1 sets the standard that the budgetary composition is stipulated as uniform classification of incomes and expenditure, which is implemented in the budgets of state organisational units, in the monitoring of the fulfilment of the state budget, in the monitoring of exhaustion of the reserve fund of state organisational units, in the budgets of state funds, in movements in the accounts of state financial assets, in monetary operations linked with the management of the liquidity of the state budget and in planned and real operations of budgets and other monetary funds of municipalities, regions, regional councils of associations of regions („regional councils”) and voluntary unions of municipalities, with the exception of the fund of foreign means, fund of associated means and fund of business activity. It sets the units of classification of incomes and expenditure by which state organisational units and legal entities listed in section 1 („organisations”) are obliged to designate their budgetary and actual incomes and expenditure.

3.4 LAW NO. 420/2004 COLL. ON THE INVESTIGATION OF THE ECONOMIES OF SELF-GOVERNING TERRITORIAL UNITS AND VOLUNTARY GROUPS OF MUNICIPALITIES

Data on the annual economies of self-governing territorial units are subjected to investigation from the viewpoint of observance of the obligations stipulated by special regulations (especially regulations on the financial management of self-governing territorial units, on the handling of their assets, on bookkeeping and on remuneration), the harmony of the handling of financial means in comparison with the budget, observance of the purpose of provision of a subsidy or returnable financial assistance and the conditions for their use and the material and formal accuracy of documents and investigated operations.¹³

3.5 LAW NO. 320/2001 COLL. ON FINANCIAL CONTROL

The entire regime of financial management according to the approved budget is subsequently subject to the law in question.

3.6 LEGAL REGULATIONS UNDER THIS LAW

Subordinate legal regulations connected with the state budget and the budgets of self-governing territorial units are in particular Decree No. 16/2001 Coll. on the manner, time limits and extent of data submitted for evaluation of the fulfilment of the state budget, the budgets of the state funds and the budgets of self-governing territorial units and Decree No. 323/2002 Coll., on the composition of the budget. The second decree mentioned stipulates the budgetary composition as the uniform classification of incomes and expenditure, which is implemented in particular in the budgets of organisational units of the state and in monitoring the fulfilment of the state budget and the budgets of self-governing territorial units.¹⁴

From the viewpoint of budgetary composition the incomes and expenditure are classified according to the criteria:

- a) of responsibility,
- b) of type,
- c) of branch and
- d) of consolidation.

A municipal budget contains incomes, expenditure and other monetary operations, including the creation and use of monetary funds, unless these take place outside the budget according to law. A municipal budget has identical formulation because the processing is carried out in classification according to the budgetary composition set by the decree mentioned.

¹³ See Par. 3 of the law.

¹⁴ See Par. 1 of the Decree in connection with Par. 2 section 4 of Law No. 218/2000 Coll. and Par. 12 section 1 of Law No. 250/2000 Coll.

The basic incomes of municipal budgets are represented by tax incomes, the size and structure of which are given by the budgetary designation of taxes in accordance with the quoted Law No. 243/2000 Coll., on the budgetary designation of taxes, and related regulations, especially Decree No. 426/2006 Coll. on the share of individual municipalities in stipulated percentage parts of the national gross yield from value added tax and income taxes. This decree contains, from the viewpoint of incomes replenishing the budgets of municipalities, the binding number of citizens of municipalities and coefficients for the size categories of municipalities valid for the appropriate fiscal year. The basic criterion for the distribution of revenues to municipalities is the size of the municipality according to the total number of inhabitants. The coefficient set is indifferent to gender distinction, regardless of economic or functional starting points.

The expenditure of municipalities is set enumeratively and part of it may, as in the state budget, be designated in principle as mandatory or quasi-mandatory.¹⁵ The most fundamental expenditure of municipalities in relation to the basic division of their activities is:

- 1) Expenses arising for the municipality from fulfilment of obligations imposed by law,
- 2) Expenditure on own activity of the municipality in its independent authority,
- 3) Expenses connected with the execution of state administration entrusted to the municipality by law.

4 THE BUDGETARY PROCESS OF MUNICIPALITIES

The budgetary process is a set of decisions of various subjects, the result of which is a concrete budget, which contains the aims and aspirations of the given subject, expressed through its incomes and expenditure. In the case of the budgetary process of municipalities this subject is the municipality as a public-legal corporation of territorial self-government and the results are the budgets of the municipalities that regulate their activities.

The municipal budgets are among the most important elements in the system of public budgets and represent the lowest component of public finances. The municipal budget is a financial plan and the basis for its preparation is the budgetary outlook, if this has been prepared. This fact emerges from the certain variance in time between the length of the budgetary year, which is the same as the calendar year, and the length of the electoral period of the municipal councils and the contractual relations of municipalities influencing future budgets, which are more medium-term. Through their budgets the municipalities ensure:

- 1) Their own activity – local transport, sports and cultural activities, municipal police, etc.
- 2) Activities delegated to the municipality by the state – social care, health service, education, etc.

¹⁵ Mandatory expenditure (we can take this as enforced) is externally stipulated expenditure and in the municipality this is mainly connected with expenditure on the execution of state administration. Quasi-mandatory expenditure of the municipality, as in the case of the state, represents wages and payments in budgetary and contributory organisations.

The budgetary process of municipalities is bound by the set of legal regulations described above, which standardise the basic steps of the municipal budgetary process and at the same time set certain conditions. At the same time they generally allow municipalities considerable freedom in how they proceed. The actual budgetary process of the municipality consists of four basic phases from the economic viewpoint:

- 1) Preparation and compiling of the budget,
- 2) Discussion and approval of the budget,
- 3) Financial management according to the budget and its control,
- 4) Final accounts.

The approval phase then culminates from the legal viewpoint in the publication of the approved budget.

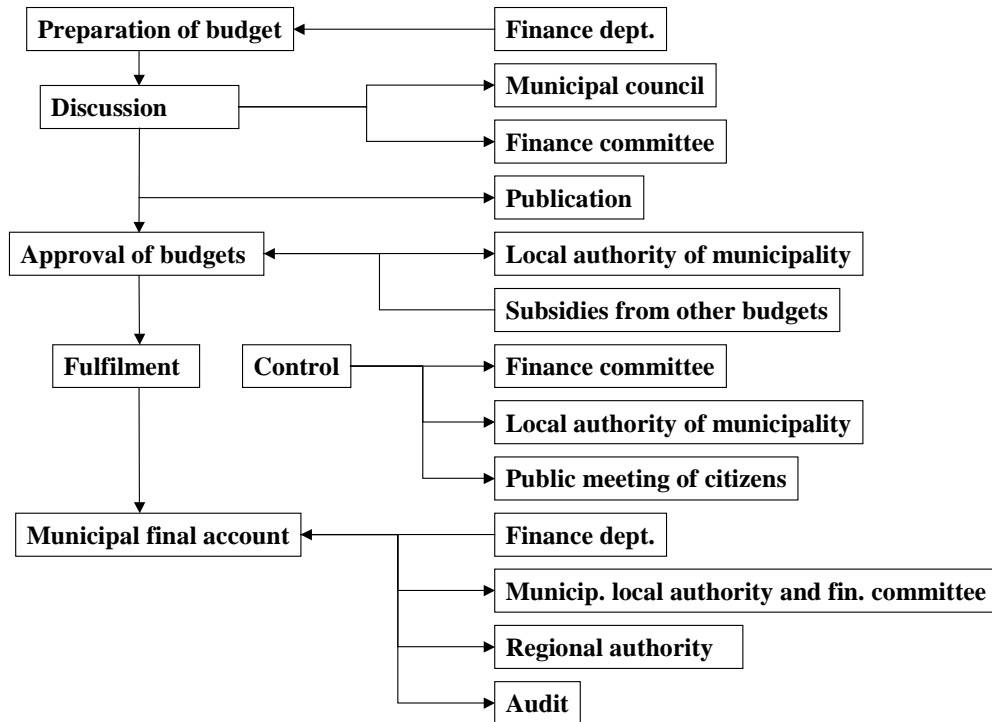
The budget administrator is responsible for the preparation and compilation of the budget. This is, depending on the organisational structure of the municipality, the head of the financial, economic or similar department. In smaller municipalities the budget administrator may be the mayor, secretary or one of the representatives. In small municipalities the budget administrator compiles the budget on his own. In larger municipalities the heads of departments or sections of the municipal council, heads of organisational units or directors of contributory organisations share in the preparation of the draft budget

The preparation and compiling of the municipal budget is the most complicated and most difficult phase of the whole budgetary process, especially as regards fulfilment of the principle of reality. The budget administrator must incorporate in the draft budget all the information and requirements both in relation to the municipality's own activities and in relation to the activities delegated by the state with regard to the mutual real relationship between the planned incomes and expenditure of the municipality. The information and requirements include, on the one hand, the sphere of self-government, represented by the information and requirements of the local authority and the municipal council and also the state administration, represented by the binding information and requirements arising from the appropriate legislative regulations. In a transposed manner the information and requirements of local government are limited by the current political composition, in particular of the local authority and the municipal council, which is reflected in the promotion of quite specific municipal activities ensured by the budget.

The discussion of the municipal budget usually takes place at the level of the municipal council in cooperation with the financial committee and the budget administrator; the approval of the municipal budget is reserved for the local authority.

Budgetary economy represents for the given fiscal year the utilisation of budgetary means for material fulfilment and this management of financial means is the subject of control.

Diagram of the municipal budgetary process in the Czech Republic¹⁶



The final accounts of the municipality account for all financial relations and management of the municipality for the past calendar year. The final accounts contain first and foremost data on the fulfilment of incomes and expenditure in the division of the budgetary composition and further financial operations on the basis of which it is possible to evaluate the financial management of the municipality. Part of the final accounts is the report on the result of verification of financial management of the municipality, which the municipality is obliged by law to have done. This investigation of the final accounts of the municipality is carried out by the regional authority or an independent auditor. The final accounts are discussed by the municipal local authority, which also takes the necessary measures to rectify errors and shortcomings ascertained.

¹⁶ Cf.: PEKOVÁ, J., PILNÝ, J. *Public Administration and Finances of the Public Sector*. Prague: ASPI, 2002. 172 pp. The budgetary process, or the participants of its individual phases, may differ from the given scheme in a concrete municipality because of the leaving of considerable freedom in the course of the budgetary process by Law No. 250/2000 Coll., on the budgetary rules of territorial budgets, in the current wording.

5 GENDER BUDGETING IN MUNICIPALITIES

5.1 STARTING POINTS

For the analysis of the share of women and men in decision-making in municipalities nine towns were selected.

Gender analysis can be included in all phases of the budgetary process of municipalities and can be used by all its participants. It can be used either in the formulating of the targets and strategy of the municipal leadership, which precedes the actual preparation of the draft budget, or the draft budgets of the individual departments or organisations established by the municipalities may include it directly. The prerequisite for the usability of gender analysis in the budgetary process of municipalities is the achievement of the binding force of the basic information processed. Already in the instructions for the preparation of the budget, which the budget administrator hands over to the individual participants in the phase of preparation and compilation of the budget, there would have to be included the requirement for the processing of the gender analysis of selected projects or activities of the municipality.

A whole range of subjects participates in the discussion of the draft municipal budget. The gender analysis contained in the draft budget may influence the course and results of the discussion on the draft budget, especially in the framework of discussion and incorporation of suggestions.

In the course of the budgetary year it is then possible to utilise the gender analysis in making decisions on the manner of providing public services, public orders or subsidies provided to selected subjects in the municipal budget.

In the subsequent control of the budgetary management and its audit it is possible to evaluate the agreement with gender targets and instructions with the help of the gender analysis. Most initiatives in the field of Gender Budgeting in the world concern just this phase of the budgetary process.

Gender Budgeting at the municipal level is at present, however, subject first and foremost to political will and priorities, which are limited by the current composition of the local authority of the appropriate municipality. The certain inability to extend the municipal budgetary process by gender analysis is also partly due to the structure of local authorities in relation to the number of men and women represented. From the investigation of the results of the communal elections of 2006 in selected towns it is quite evident that the representation of women declines with each level of the democratic principle of election to individual bodies.

Table No. 1: Number of candidates and elected representatives of selected towns according to gender (2006 elections)

Town	Candidates					Elected (local authority) ¹⁷				
	Σ	Men		Women		Σ	Men		Women	
		abs.	%	abs.	%		abs.	%	abs.	%
Cheb	210	148	70.48	62	29.52	30	26	86.67	4	13.33
Chrudim	162	119	73.46	43	26.54	27	23	85.19	4	14.81
Hradec Králové	377	251	66.58	126	33.42	37	31	83.78	6	16.22
Karlovy Vary	397	279	70.28	118	29.52	38	29	76.32	9	23.68
Kladno	198	137	69.19	61	30.81	33	30	90.91	3	9.09
Kolín	189	126	66.67	63	33.33	27	24	88.89	3	11.11
Litoměřice	176	125	71.02	51	28.98	27	25	92.59	2	7.41
Pardubice	244	179	73.36	65	26.64	39	33	84.62	6	15.38
Ústí nad Labem	332	233	70.18	99	29.82	37	28	75.68	9	24.32

This fact gradually appears in the reduction of the absolute and percentage proportion of women in the decision-making processes of individual towns and thus also of the budgetary process and the possibility of directly influencing it.

Table No. 2: Proportion of men and women in the bodies of selected towns

Town	Council					Financial Committee				
	Σ	Men		Women		Σ	Men		Women	
		abs.	%	abs.	%		abs.	%	abs.	%
Cheb	9	7	77.77	2	22.23	11	7	63.63	4	36.36
Chrudim	7	6	85.71	1	14.29	5	5	100	0	0
Hradec Králové	11	8	72.73	3	27.27	11	9	81.82	2	18.18
Karlovy Vary	11	9	81.82	2	18.18	11	11	100	0	0
Kladno	9	9	100	0	0	9	8	88.89	1	11.11
Kolín	9	7	77.77	2	22.23	11	10	90.91	1	9.09
Litoměřice	9	9	100	0	0	7	7	100	0	0
Pardubice	11	9	81.82	2	18.18	11	10	90.91	1	9.09
Ústí nad Labem	11	10	90.91	1	9.09	7	6	85.71	1	14.29

The situation is all the more striking if we compare the structure of the citizens of the towns monitored from the viewpoint of representation of both genders. It is already evident from this data that one of the basic criteria for the possibility of successful implementation of Gender Budgeting is not fulfilled here, this being the criterion of transparency and co-participation, representing at least the balanced representation of men and women in the budgetary process.

¹⁷ The number and structure of selected candidates also corresponds to the number and structure of members of the local authority.

Table No. 3: Number of inhabitants of selected towns according to gender and relationship to budgetary designation of taxes

Town	Czech Statistical Office as of 1/1/2005 ¹⁸					Budgetary designation of taxes ¹⁹		
	∑ citizens	Men		Women		∑ citizens	Coefficient of size category	Percentage share in tax yield
		abs.	%	abs.	%			
Cheb	32893	16203	49.26	16690	50.74	33681	0,7449	0,246707
Chrudim	23898	11602	48.55	12296	51.45	23385	0.7102	0.163311
Hradec Králové	97155	46626	47.99	50529	52.01	94431	0.8487	0.788075
Karlovy Vary	53358	25347	47.50	28011	52.50	50893	0.8487	0.424728
Kladno	71132	34368	48.32	36764	51.68	69329	0.8487	0.578586
Kolín	30258	14487	47.88	15771	52.12	30175	0.7449	0.221026
Litoměřice	24879	12052	48.44	12827	51.56	23909	0.7102	0.166971
Pardubice	90668	43560	48.04	47108	51.96	88260	0.8487	0.736574
Ústí nad Labem	95436	45983	48.18	49453	51.88	94298	0.8487	0.786965

5.2 ANALYSIS OF GENDER BUDGETING AT THE MUNICIPAL LEVEL

Within the framework of the implementation of Gender Budgeting in the selected municipalities the processors started off mainly from the method of the Czech Ministry of Finance²⁰ and first of all investigated the proportion in which the appropriate expenditure shared in the material fulfilment of the municipal budget from the gender viewpoint, i.e. served for men and women. The processors carried out the analysis of the budgets of the towns of Hradec Králové, Pardubice and Chrudim on the basis of the use of statistics and evaluation of the primary recipient. With regard to the fact that this procedure is not yet common under the conditions in the Czech Republic, only three branches were selected for the first phase of the research investigations where the use of the financial means of the municipal budget may relatively more influence the respecting of the equal access of men and women to the means of the municipal budget. These are the branches concerned:

Basic education including kindergartens, with regard to the prevalence of women employed here,

Local and suburban transport as an element that may significantly influence the employment and status of women who are mothers,

The social sphere, with regard to the fact that the proportion of women working here is relatively high.

From the analysis carried out it emerged that:²¹

¹⁸ Růžková, J., and coll. *Statistical lexicon of municipalities of the Czech Republic 2005*. Prague: Ottovo nakladatelství, s.r.o., 2005

¹⁹ See Decree No. 426/2006 Coll., on the budgetary designation of taxes. Data on the number of inhabitants are identical to the data from the Small Lexicon of Municipalities. [Online]. Database of the Czech Statistical Office. [cit. 2007-04-23]. URL: <<http://www.czso.cz/csu/2006edicniplan.nsf/publ/1302-06-2006>>

²⁰ Foltysová, M., Pavlík, M., Simerská L. *Informative Methodology. Budgeting from the Viewpoint of the Equality of Women and Men*. Prague: Ministry of Finance, Ministry of Labour and Social Affairs, 2004. Pp. 39 – 51.

²¹ See Table No. 4.

In the branch of **education**, the operation of which is financed from the budget of the town (kindergartens, elementary school and school facilities), there is unequivocal prevalence of women with regard to employees, expressed as a percentage of almost 90%. From the point of view of budgetary financial means 4.62% is issued for education administered by the town.

In the branch of **municipal transport** 11.6% of employees are women and from the town budget 12.74% is expended on transport,

In the field of **social care** 81.1% of the employees are women and 7.35% of the total budget of the town is expended on this.

Table No. 4: Gender analysis of the municipal budget of Hradec Králové²²

Hradec Králové	Σ citizens ²³	94255	Women (abs.)	49285	Women (%)	52.29
			Men (abs.)	44970	Men (%)	47.71
	Total budgetary expenditure in 2006			1,944,850,000 CZK		
	Number of facilities	Total workers	of these women (abs.)	of these women (%)	Budget (thousand CZK)	Share in total budget (%)
EDUCATION						
After-school club						
Kindergartens	30	236.6	236.6	100.0	5929	0.30
Elementary schools	19	629.1	528.1	83.95	65791	3.38
Elementary art schools	2	88.1	49.1	55.73	3371	0.16
School facilities ²⁴	45	166.2	166.2	100.0	30031	1.54
House of Children and Youth	1	15.2	11.0	72.36	2005	0.10
Total	105	1221	1058	89.65	90021	4.43
TRANSPORT						
Urban and suburban transport	1	449	58	13.0	129000	6.63
Technical services for transport	1	242	15	6.2	118901	6.11
Total	2	491	73	11.6	247901	12.74
SOCIAL SPHERE:						
Crèches	2	20	20	100.0	5165	0.26
Pensioners' canteen	1	10	8	80.0	3241	0.16
Pensioners' clubs	2	12	10	83.3	110	0.005
Home for mothers and children	1	15	15	100.0	6000	0.30
Other social facilities	2	17	12	70.6	5250	0.26
Social benefits	-	-	-	-	123400	6.34
Total	5	74	60	81.1	143160	7.36

²² See Budget of the Town for 2006. [online]. [cit. 2007-03-20]. URL: <http://www.pardubice.eu/spravamesta/dulezite_informace/rozpocet/rozpocet_2006_fin.html>.

²³ Data as of 1.1.2007. See [online]. Database of the Czech Statistical Office. [cit. 2007-03-20]. URL: <[http://www.czso.cz/x/redakce.nsf/i/6B5D47ECCB015EE7C1256FEF00421529/\\$File/pocet%20obyv%20a%20vymera%20obci.xls](http://www.czso.cz/x/redakce.nsf/i/6B5D47ECCB015EE7C1256FEF00421529/$File/pocet%20obyv%20a%20vymera%20obci.xls)>.

²⁴ Canteens.

From the analysis of the town budget of Pardubice it emerged that:²⁵

- In the branch of local **education** 88.5% of employees are women; from the viewpoint of budgetary financial means 4% is spent on education administered by the town.
- In the branch of **municipal transport** 21% of employees are women and from the town budget 8.54% of financial means are expended,
- In the field of **social care** 73.4% of the total number of employees are women and 7.63% of the financial means from the budget of the town is expended on this.

Table No. 5: Gender analysis of the municipal budget of Pardubice²⁶

Pardubice	Σ citizens ²⁷	88559	women (abs.)	46024	women (%)	51.96
			men (abs.)	42535	men (%)	48.04
	Total budgetary expenditure in 2006			1,786,920,000 CZK		
	Number of facilities	Total workers	of these women (abs.)	of these women (%)	Budget (thousand CZK)	Share in total budget (%)
EDUCATION						
Crèches	1	6	6	100.0	68	0.003
Kindergartens	30	365	363	99.47	19500	1.09
Pre-school facilities	17	136	119	87.50	1550	0.08
Elementary schools	17	842	737	87.52	42200	2.36
School canteens	30	186	184	98.92	-	-
Out-of-school activity	15	55	55	100.00	1360	0.07
Others	-	-	-	-	8045	0.45
Total	110	1570	1409	88.50	71723	4.05
TRANSPORT						
Transport enterprise	1	487	99	20.30	130800	8.15
Technical services	1	193	44	22.7	14930	0.83
Total	2	680	143	21.04	145730	8.54
SOCIAL SPHERE:						
Pensioners' club	1	2	2	100.00	400	0.04
Shelter houses	2	6	4	66.66	1835	0.22
Senior centre	1	2	1	50.00	230	0.01
Others	-	-	-	-	92039	5.15
Social benefits	-	-	-	-	42000	2.35
Total	4	10	7	70	136504	7.63

²⁵ See Table No. 5.

²⁶ See Budget of the Town for 2006. [online]. [cit. 2007-03-20]. URL: <<http://www.chrudim-city.cz/index.asp?p=20&s=217&id=847&u3=851>>.

²⁷ Data as of 1/1/2007. See [online]. Database of the Czech Statistical Office. [cit. 2007-03-20]. URL: <http://www.czso.cz/xh/redakce.nsf/i/obyvatelstvo_kralovehradeckeho_kraje_podle_obci_k_1_1_2007>.

From the analysis of the town of Chrudim it emerged:²⁸

In the branch of local **education** 88.2% of employees are women and from the viewpoint of budgetary financial means 4.46% is spent on education administered by the town.

In the field of **municipal transport** 28.8% of the total number of employees are women and 7.9% of the financial means from the budget of the town is expended on this.

In the field of **social care** 64% of the employees are women and 9.6% of the financial means from the budget of the town is expended on this.

Table No. 6: Gender analysis of the municipal budget of Chrudim

Chrudim	Σ citizens ²⁹	23362	women (abs.)	12034	women (%)	51.51
			men (abs.)	11328	men (%)	48.48
	Total budgetary expenditure in 2006			422,373,200 CZK		
	Number of facilities	Total workers	of these women (abs.)	of these women (%)	Budget (thousand CZK)	Share in total budget (%)
EDUCATION						
Kindergartens	30	57	56	98.25	5550	1.31
Elementary schools	19	155	119	76.77	11630	2.75
Elementary art schools	5	39	30	76.21	470	0.11
House of Children and Youth	1	15	11	73.33	1750	0.41
School canteens	32	50	49	98.00	-	-
Special school	1	17	10	58.82	970	0.22
Total	44	458	404	88.20	18839	4.46
TRANSPORT						
Transport enterprise	1	287	99	34.49	4180	3.66
Public transport (drivers)	1	13	1	7.69	-	-
Technical services	1	62	12	19.35	4950	4.33
Total	2	362	112	28.89	9130	7.99
SOCIAL SPHERE:						
Social services centre	1	50	32	6.00	13747	3.25
Social benefits	-	-	-	-	26985	6.39
Total	1	50	32	64.00	40732	9.64

²⁸ See Table No. 6.

²⁹ Data as of 1/1/2007. See [online]. Database of the Czech Statistical Office. [cit. 2007-03-20]. URL: <[http://www.czso.cz/x/redakce.nsf/i/6B5D47ECCB015EE7C1256FEF00421529/\\$File/pocet%20obyv%20a%20vymera%20obci.xls](http://www.czso.cz/x/redakce.nsf/i/6B5D47ECCB015EE7C1256FEF00421529/$File/pocet%20obyv%20a%20vymera%20obci.xls)>.

If we carry out a summary of the findings emerging from the analyses made of all three towns there then arise, in the framework of comparison of the number of women employed in the given branch and total expenditure on the given branch from the municipal budget, the relations given in Table No. 7.

Table No. 7: Comparison of monitored areas of selected towns

Town	Education		Transport		Social care	
	No. of women (%)	Expenditure (%)	No. of women (%)	Expenditure (%)	No. of women (%)	Expenditure (%)
Hradec Králové	89.6	4.4	11.6	12.74	81.03	7.3
Pardubice	88.5	4.0	21.0	8.5	83.4	7.6
Chrudim	88.2	3.8	28.9	7.9	62.5	9.6

On the basis of this summary it is possible to state that the highest number of women employed is in education, but from the point of view of the share in financial means expended from the tested municipal budgets the largest amount of these means is spent on public transport, which at present has the lowest proportion of women employed. From this fact, however, it is impossible to draw the unequivocal conclusion that the sphere of transport in the towns monitored ranks among expenditures on men, because the available information de facto captures only the circumstances of the ensuring of the actual operation of municipal transport services, but says nothing about their actual use divided into men and women. Such data are not commonly monitored and evaluated and the possibility of their monitoring, processing and use is linked to the release of the capacity of necessary means, both personal and material, but especially financial. At present, however, this does not occur in practice.

On closer investigation of the uniform structure of municipal budgets it was observed that directly from the budgetary amounts of the municipal budgets it is not possible to demonstrate exactly the connection between expenditure from the municipal budget and its share in ensuring the activity of men and women.

BULGARIA



INTRODUCTION

The presence of equal opportunities for women and men in society is evidence of democracy and a civil society in each country. Legal opportunities and guarantees are crucial. Monitoring is necessary, including of the distribution of public resources, the various public budgets, including municipal budgets, in order to achieve gender equality. One such means is the method of Gender Budgeting. This survey presents the legal foundation of gender equality as a basis for the implementation of Gender Budgeting in Bulgaria, the country's demographic situation and labour market by gender, and analyses and assesses the possibilities and problems for the implementation of Gender Budgeting at a local level.

1 LEGISLATIVE FRAMEWORK FOR EQUAL TREATMENT OF GENDERS

Gender equality is a long-established value in Bulgarian society. The institutional framework providing equal opportunities for the two genders in Bulgaria was elaborated on the grounds of EU and national legislations, according to the requirements of international agreements, signed by the Republic of Bulgaria.

1.1 CONSTITUTION OF THE REPUBLIC OF BULGARIA

Bulgarian legislation guarantees equal rights of women and men and non-discrimination. The Constitution of the Republic of Bulgaria¹ guarantees fundamental human rights and freedoms of Bulgarian citizens, including non-discrimination on the grounds of gender (Art. 6), and their exercising is regulated in general and specialized laws of the country.

The Constitution (in all its editions since 1947) as the country's fundamental law is an essential precondition for implementation of the gender equality principle.

1.2 CODES

Gender equality in the labour market is subjected to:

The Labour Code,² through the underlying principle of equal pay for the same work or work of equal value and prohibits any gender-based discrimination. The Code introduces procedures concerning parental leave, which is a challenge to the traditional concept of gender roles and puts forward the reconciliation of professional and private lives, as well as sharing of family responsibilities.

¹ You may find the Constitution in English at <http://www.parliament.bg/?page=const&lng=en>.

² You may find the Labour Code in English at <http://www.mlsp.government.bg/en/docs/labour/index.htm>.

The Social Security Code³ also guarantees equality of socially secured people.

The Family Code⁴ regulates relations in private life – marriage, kinship and adoption – and is based on the principle of gender equality.

The Penal Code⁵ classifies as a criminal offence against personality rape, persuading and inducing to prostitution and trafficking in human beings and sexual harassment.

1.3 LAWS

In Bulgarian legislation there is no framework law legally regulating Gender Budgeting and the mechanism for its implementation and evaluation. Adopted in 2004, the **Law for Protection against Discrimination**⁶ does not regulate that matter; as it clarifies the nature of discrimination by gender it envisages specific measures and sanctions in the case of discrimination and means for its prevention.

The Law for Protection against Discrimination gives the basic legal frame concerning all forms of discrimination in social life and regulates the bodies, procedures and mechanisms for protection against discrimination and provides measures for discontinuation of any infringement and punishment of any violation of the anti-discrimination law. The Law transposes major EU directives in that area concerning the principle of equal treatment for women and men in the access to employment, professional qualification and growth, and working conditions; regarding the principle of equal treatment of people, irrespective of their race or ethnic origin; regarding the elaboration of a common framework for equal treatment in employment and professions; equal treatment of women and men in access to and providing of goods and services. The Law could be seen as a first step in the elaboration and implementation of legal guarantees for equal treatment of women and men.

The Law on Countering Trafficking in Human Beings was enforced in 2004 and supported state institutions in countering trafficking in human beings. The law introduces measures for prevention of trafficking, improving the coordination of State institutions and NGOs in protection of the victims.

The Law for Protection against Domestic Violence was adopted in 2005. It regulates the rights of the victims of domestic violence, protective measures and the order of their enforcement; it also gives legal definition to the term “domestic violence.”

Bulgaria has not adopted specific legislation on gender equality yet. In the period of August 2000 – February 2001 the Ministry of Labour and Social Policy drafted the first version of the **draft bill on equal opportunities for women and men**. The National Assembly rejected the draft bill twice, in 2002 and 2003. The draft bill guarantees non-discrimination in the field of employment, political participation, education, combating gender stereotypes and introduces measures to promote women’s participation in decision-making. The draft bill envisaged an ombudsman on gender equality being established. In 2006 MLSP elaborated a **new draft bill**, which is now being

³ You may find the Social Security Code in English at <http://www.noi.bg/en/content/legislation/SICode.pdf>.

⁴ You may find the Family Code in Bulgarian at <http://www.mjeli.government.bg/Naredbi/SK.doc>.

⁵ You may find the Penal Code in Bulgarian at http://www.mvr.bg/NR/rdonlyres/74A62C79-FBBE-4619-9854-7897B24638D2/0/04_PenalCode_Bg.pdf.

⁶ The Law for Protection against Discrimination (Promulgated in SG Issue 86 from 30 September 2003, amended for the last time in 2006.).

discussed in Parliament. The draft bill was passed by the Council of Ministers on 20 July 2006. The draft bill regulates public relations, related with the measures ensuring equal opportunities for women and men, and defines the institutions and mechanisms for implementing the state policy on equal opportunities. It aims to provide equal opportunities for women and men and to improve the situation of women.

Existing Bulgarian legislation in the area of gender equality is the basis for the introduction and implementation of Gender Budgeting. The adoption of a Bill on equal opportunities for women and men will clarify Gender Budgeting possibilities and will collaborate to its wider execution on local, regional and national levels in Bulgaria.

2 MAJOR DEMOGRAPHIC PROCESSES AND LABOUR MARKET CONDITION IN BULGARIA⁷

2.1 POPULATION AND DEMOGRAPHIC PROCESSES BY GENDER IN BULGARIA IN THE PAST YEARS

At the end of 2006 the calculated resident population of Bulgaria was 7,679,290 people.⁸ Compared to 2005 its number has decreased by 39,460 people or 0.5% of total population. **The relative share of females in the total population (51.5%) remains higher than that of males. In 2006 there were 1,064 females per 1,000 males.**

Table No. 1: Population by sex and years as of 31/12/2006⁹

Years	Total	Males	Females
1990	8,669,269	4,269,998	4,399,271
1995	8,384,715	4,103,368	4,281,347
2000	8,149,468	3,967,423	4,182,045
2001	7,891,095	3,841,163	4,049,932
2002	7,845,841	3,816,162	4,029,679
2003	7,801,273	3,790,840	4,010,433
2004	7,761,049	3,767,610	3,993,439
2005	7,718,750	3,743,327	3,975,423
2006	7,679,290	3,720,932	3,958,358

The ageing of the population leads to higher values of the mean age indicator. The mean age of the population in 2000 was 39.9 and in 2005 – 41.2 years. In 2006 this indicator stood at 41.4 years. The present population of cities is 5,425.3 thousand, or 70.6% of the Bulgarian population, and that of villages – 2,254,000 or 29.4%. The

⁷ Information was gathered from www.nsi.bg – National Statistics Institute, Population and demographic processes in 2006, statistical analysis, data until; Demographic Statistics, 1990 – 2006.

⁸ The number of population is influenced by external migration, which is not taken into account.

⁹ Source: National Statistics Institute, data up to 29/3/2007.

breakdown of the population at working age and over working age is influenced by both ageing and the changes in legislation fixing the age limit for the population at pension age.¹⁰

The population at working age at the end of 2006 was 62.8% of the total population. In comparison with 2005 its number significantly increased by 6 thousand people. The increase compared to past years is smaller because the pension age for men is 63 years now and every year grows by 6 months, as in women.

Table No. 2: Population by age, place of residence and gender until 31st December 2006¹¹

Age (turned years)	Total			Urban			Rural		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
TOTAL	7,718,750	3,743,327	3,975,423	5,416,564	2,608,103	2,808,461	2,302,186	1,135,224	1,166,962
0	68,350	35,046	33,304	50,353	25,733	24,620	17,997	9,313	8,684
1 - 4	269,328	138,745	130,583	194,551	100,299	94,252	74,777	38,446	36,331
5 - 9	320,762	164,803	155,959	223,677	114,782	108,895	97,085	50,021	47,064
10 - 14	388,611	199,307	189,304	269,835	138,091	131,744	118,776	61,216	57,560
15 - 19	510,822	261,546	249,276	374,849	190,759	184,090	135,973	70,787	65,186
20 - 24	536,488	275,379	261,109	418,240	212,175	206,065	118,248	63,204	55,044
25 - 29	575,106	294,654	280,452	442,864	224,043	218,821	132,242	70,611	61,631
30 - 34	566,576	288,255	278,321	431,422	216,860	214,562	135,154	71,395	63,759
35 - 39	536,686	271,686	265,000	401,289	199,191	202,098	135,397	72,495	62,902
40 - 44	521,967	261,336	260,631	388,246	189,699	198,547	133,721	71,637	62,084
45 - 49	540,759	267,467	273,292	402,952	194,179	208,773	137,807	73,288	64,519
50 - 54	545,299	264,418	280,881	401,946	190,812	211,134	143,353	73,606	69,747
55 - 59	563,952	267,106	296,846	397,065	185,299	211,766	166,887	81,807	85,080
60 - 64	445,565	203,867	241,698	280,715	129,025	151,690	164,850	74,842	90,008
65 - 69	395,676	174,403	221,273	227,728	99,038	128,690	167,948	75,365	92,583
70 - 74	385,184	163,570	221,614	210,856	85,929	124,927	174,328	77,641	96,687
75 - 79	293,353	118,278	175,075	162,316	63,440	98,876	131,037	54,838	76,199
80 - 84	180,614	67,510	113,104	98,148	35,319	62,829	82,466	32,191	50,275
85 - 89	53,343	19,101	34,242	28,861	9,989	18,872	24,482	9,112	15,370
90 - 94	17,406	5,927	11,479	9,168	2,963	6,205	8,238	2,964	5,274
95 - 99	2,641	851	1,790	1,355	444	911	1,286	407	879
100 +	262	72	190	128	34	94	134	38	96

¹⁰ In 2006 the population at working age includes the people aged 16 years until the completion of 63 years for men and 16 years until the completion of 58 years and six months for women.

¹¹ Source: National Statistic Institute, data up to 16/6/2006.

The population over working age in 2006 was 1,740 thousand people. Over a period of year it has approximately decreased by 22 thousand people. The decline is not only due to the natural movement of the population (mortality) but also to the exclusion from it of part of the population due to changes in the pension age limit.

In 2006 74,495 children were born in Bulgaria. The crude **birth rate**¹² is 9.6%. Of all live-born children in 2006 38,108 were boys and 35,870 girls, **or there were 1,000 boys to 941 girls**. In Bulgaria in 2006 there were 113,438 deaths; it is about the same as 2005 (113,374) and the crude death rate¹³ is 14.7%. Mortality **remains higher among males (16.2‰) than females (13.3‰)**, and higher in villages (20.7‰) than in cities (12.2‰). The live expectancy at birth for the period 2004 - 2006 was 72.6 years. It is 69.1 years for **men**, while for **women** it was seven years longer – 76.3 years.

Mortality in Bulgaria is rather higher in comparison with that in other European countries. The life expectancy at birth for men in some European countries is lower than that in Bulgaria. Since 1990 the **number of deaths exceeded that of births**. Hence this difference is negative. As a result, since the beginning of the 1990s the population of Bulgaria has been decreasing. The natural increase of the population in absolute value in 2006 is minus 39,460 people. The natural increase rate is minus 5.1% in 2006. The difference between the natural increase rate values in cities and villages is considerable. In villages it is minus 12.4‰, and minus 2.1% in cities.

Table No. 3: Major Demographic Indicators¹⁴

Indicator	2004			2005			2006		
	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural
Natural increase(of 1000 people)	-5.2	-2.6	-11.1	-5.4	-2.4	-12.7	-5.1	-2.1	-12.4
Gender correlation (number women of 1000 men)	1060	1075	1026	1062	1077	1028	1064	1078	1030
Population structure by location (%)	100.0	70.0	30.0	100.0	70.2	29.8	100.0	70.6	29.4
Mortality (of 1000 people)	14.2	11.9	19.4	14.6	12.0	20.8	14.7	12.2	20.7
Men	15.7	13.3	21.1	16.2	13.5	22.4	16.2	13.6	22.3
Women	12.7	10.6	17.7	13.2	10.7	19.2	13.3	11.0	19.2
Average life expectancy (in years) ♦	*72.4	72.8	71.4	**72.6	72.9	71.6	***72.6	73.0	71.5
Men	69.1	69.5	67.9	69.0	69.3	68.1	69.1	69.4	67.9
Women	76.2	76.5	75.8	76.3	76.6	75.7	76.3	76.5	75.6
Marriages (of 1000 people)	4.0	4.6	2.6	4.3	4.9	3.0	4.3	4.8	2.9
Divorces (of 1000 people)	1.9	2.2	1.2	1.9	2.2	1.2	1.9	2.2	1.2
AVERAGE AGE (IN YEARS):									
Of population	41.0	39.3	45.0	41.2	39.5	45.2	41.4	39.7	45.3

¹² Number of live-born children per 1,000 people of the average annual population.

¹³ Number of deaths per 1000 people of the average annual population.

¹⁴ Source: National Statistics Institute, data up to 29/3/2007.

♦ Data for the average life expectancy are respectively: * For 2002 – 2004, ** For 2003 – 2005, *** For 2004 – 2006

OF MOTHER AT BIRTH:									
Of first child	24.5	25.2	22.4	24.8	25.6	22.5	25.2	25.9	22.7
Of child	25.8	26.4	24.3	26.2	26.8	24.4	26.4	27.0	24.5
UPON FIRST MARRIAGE:									
Men	28.8	29.1	27.5	29.1	29.4	28.0	29.3	29.6	28.1
Women	25.5	25.9	24.1	25.8	26.2	24.5	25.9	26.3	24.5
AT DIVORCE:									
Men	40.6	40.5	41.3	41.1	40.8	42.1	41.3	41.1	41.9
Women	37.2	37.1	37.6	37.6	37.4	38.4	37.7	37.6	38.3

2.2 ECONOMIC ACTIVITY AND EMPLOYMENT OF WOMEN AND MEN IN 2006

According to the Labour Force Survey conducted by NSI in 2006 the economically active population in Bulgaria is 3,448,000 or 51.8% of the population over the age of 15. The economic activity rate of men was 57.2% and that of women was 46.8%. Economically active people aged 15 - 64 number 3,408,200; the activity rate of that group is 65.0% (69.4% for men and 60.6% for women). In 2006 employed people made up **47.1% of the population** of the age of 15 and over. Of the total number of employed people **53.1% were men, and 46.9% were women. The employment rate by gender is respectively 52.2 per cent and 42.5 per cent.** In the urban settlements the employment rate reaches 52.1 %, while in rural areas it is 35.5 %. Employed people aged 15 - 64 numbered 3,100,800 and the employment rate for that group was 59.1% (63.3% for men and 55.0 % for women). Economic activity depends to a large extent on the **educational level**. During the first semester of 2006 85.5 % of the people with higher education were economically active compared to 72.4 % in 2005. Significant growth is evident in the economic activity among people with a lower educational level: 73.2 % for people with secondary education, 38.2 % for people of primary education and 25.6 % for people with primary or less education. **For good labour market development the participation of the population in lifelong learning is very important.** The category of "lifelong learning"^{15,16} involves any purposeful formal and informal activities for training, aimed at increasing knowledge, abilities and competencies of the individual, out of professional or general interest – for personal, civil and social purposes. The participation in lifelong learning in Bulgaria is significantly lower compared to the EU average.¹⁷ **There are no major differences in female and male participation in LLL, but in general, women are more active.** The place of residence, however, influences the participation level. Urban residents have a 3 times higher participation rate (25%) compared to rural dwellers (7.4%).

¹⁵ Resolution of Council of EU on lifelong learning from June 27, 2002 – 2002/C 163/01.

¹⁶ According to EC Regulation N° 1313/2002, lifelong learning includes formal, informal and spontaneous. The formal training involves acquiring of a certain degree; informal involves participation in a course, seminar, post-graduate qualification, tutorials, etc., which excludes acquiring of a certain degree; spontaneous training involves purposeful acquiring of knowledge and abilities without the participation of a trainer.

¹⁷ According to an NSI survey on lifelong learning, conducted in 2003, the total number of people aged 25 – 64, taking part in at least one form of training (formal, informal and spontaneous) is only 16% - about 2.5 times less than in the EU.

Table No. 4: Relative share (percents) of population over 16, participating in training (by place of residence, gender and forms of training) – data to 2003¹⁸

	Total	Types of training ¹⁹		
		formal	Informal	Spontaneous
Total	19.7	7.9	1.7	15.8
Men	19.3	7.8	1.5	15.4
Women	20.0	8.0	1.8	16.2
Urban areas	25.0	10.0	2.2	20.5
Men	24.6	10.0	2.0	20.0
Women	25.4	10.0	2.4	20.9
Rural regions	7.4	3.2	0.5	5.3
Men	7.3	3.0	0.5	5.2
Women	7.4	3.4	0.5	5.3

In 2006 the number of **unemployed people was 308.9 thousand or 9.0% of the economically active population. Unemployment rates by gender are respectively 8.7 and 9.2%.** Unemployed people in urban regions make up 7.4% of the economically active population in urban areas, while in rural regions they make up 13.9%.

3 THE PROCESS OF BUDGETING IN BULGARIAN MUNICIPALITIES – IMPEDIMENT OR PRECONDITION FOR IMPLEMENTATION OF GENDER BUDGETING

The legislative framework regulating the procedures and rules of Municipal budgets planning is covered by the Municipal Budgets Act (MBA);²⁰ Law on the Structure of State Budget;²¹ Law on State Budget of the Republic of Bulgaria for each year;²² Local Self-government and Local Administration Act;²³ Local Taxes And Fees Act;²⁴ Decision of CoM on starting budget procedure for the next budget year;²⁵ Directives on drafting middle-term budget prognosis (annually, after the CoM Decision on starting budget procedure);²⁶ Directive of the Minister of Finance

¹⁸ Source: National Statistics Institute, LFS ("Lifelong Learning", 2003).

¹⁹ Participation in more than one type of training.

²⁰ The Law on Municipal Budgets; (Promulgated in SG Issue 33 of 24 March 1998; amended for the last time in 2006).

²¹ Law on the Structure of the State Budget; (Promulgated in SG Issue 67 of 6 August 1996; amended for the last time in 2002).

²² The Law on State Budget of the Republic of Bulgaria for 2007 (Promulgated in SG Issue 108 of 29 December 2006); The Law on State Budget of the Republic of Bulgaria for the respective year; (Promulgated in SG in December past year).

²³ The Law on Local Self-Government and Local Administration (Promulgated in SG Issue 77 of 1991; amended for the last time in 2005).

²⁴ The Law on Local Taxes and Fees (amended SG Issue 105, 22 December 2006).

²⁵ Decision of the CoM for starting budget procedure for the next fiscal year (February), Decision № 70 of the CoM from 6th February 2006 for Budget Procedure for 2007, Decision № 76 of the CoM from 6th February 2007 for Budget Procedure for 2008.

²⁶ Directions on drawing of middle-term budget prognosis (annually, after CoM decision for opening of budget procedure), Directions on preparing three-year budget prognosis for 2006-2008, www.minfin.bg.

on planning, implementing and reporting municipal budgets.²⁷ These laws and normative acts are mostly neutral towards gender-related issues and Gender Budgeting, in particular.

Financing of local and state delegated activities is implemented by municipalities according the principles of legality, efficiency and publicity and in the best interest of the local community.²⁸ **The efficiency of spending the municipal resources would benefit from preliminary analyses by gender**, clarifying the real needs of the local community and the further structuring of expenditures. The procedure of Municipal draft budget planning requires it “to comply with the adopted Municipal Council strategy, prognoses for development of the municipality and the Municipal Plan for Development”.²⁹ Therefore strategic documents on development of the municipalities should also be gender-related and those who are **responsible for the elaboration of these strategies must be aware of and close to the idea of gender equality, that is, be gender sensitive**. Art.11, Para 1, 4 of MBA, reading that the planning of Municipal Budget is based on the suggestions of mayors, mayors of mayoralities and budget units’ managers, and Art.11, Para 8 of MBA on the roles of the Committees issuing opinions on the draft budget. Therefore, implementation of **Gender Mainstreaming and GB would assist in the fulfilment of the objectives of budget planning**.

The MBA envisages the possibility of Municipal Council opening, closing and restructuring **budget units in the municipality, financed by their own incomes** in their competence and suggesting of corresponding decisions by the competent State bodies in the area of delegated activities and responsibilities (Art. 26, Para 1 of MBA) with the aim of optimizing budget expenditures and meeting the real needs of the local community during the budget year. That could be included in the mayors’ obligation to inform the local community regularly on the budget implementation (Art. 25 Para 2 of MBA). According to the Constitution, the municipality has **an independent budget** but the incomes to the Municipal Budgets and the directions of their utilization are determined on the State level. That practice could be changed after the adoption of the last amendments to the Constitution, reading that the Municipal council defines the level of local taxes (Art. 141, Para 3), and defines the level of local fees (Art. 141, Para 4). The passed amendments aim at decentralization of municipalities, which is in compliance with the aims of the Decentralization Strategy 2005- 2015.³⁰ It is expected that by the end of 2007 the Law on Local Taxes and Fees will be amended or a new Bill will be passed. The increased freedom of municipalities in regard to taxation is positive for gender equality and Gender Budgeting in the municipalities. Only municipal officers’ willingness to apply Gender Mainstreaming remains in question. That problem could be solved with the fulfillment of the two main priorities of the Decentralization Strategy: “Raise the capacity and responsibility of the regional administration to pursue regional policies, to implement state government policies at the regional level and to secure concurrence of national and local interests” (Priority 2) and “development of

²⁷ Directive of Minister of Finance on drafting, implementation and reporting the Municipal budgets. Published annually, up to **14 days** after the Decree of the Council of Ministers for implementation of the Law on State Budget of the Republic of Bulgaria.

²⁸ See Art. 4 Para 2 of Municipal Budget Act (Prom. SG. Is.33 of 24 March 1998, amended SG. Is. 69 of 3 August 1999, amended SG. Is 9 of 30 January 2001, amended SG. Is 56 of 7 June 2002, amended SG. Is 93 of 1 October 2002, amended SG. Is 107 of 9 December 2003, amended SG. Is 34 of 19 April 2005, amended SG. Is 105 of 29 Dec. 2005 and Is..98 of 2006).

²⁹ See Art. 11, Para 1, Point 1 of Municipal Budget Act (Prom. SG. Is.33 of 24 March 1998, amended SG. Is. 69 of 3 August 1999, amended SG. Is 9 of 30 January 2001, amended SG. Is 56 of 7 June 2002, amended SG. Is 93 of 1 October 2002, amended SG. Is 107 of 9 December 2003, amended SG. Is 34 of 19 April 2005, amended SG. Is 105 of 29 Dec. 2005).

³⁰ Adopted with Decision 424 of Council of Ministers from 5 June 2006.

partnership, citizens' participation, cooperation and publicity between regional and local governments and their interactions with central administration, the private sector and business" (Priority 8). An additional argument in that area is the opportunity to **increase the purposefulness of expenditures, when municipal incomes are determined on a local level and close to those who are directly affected by them, taking into account the best interests of the local community.** The expenditures' effectiveness will benefit from the application of so-called fiscal coherence.³¹

An important unit in the dialogue with the Ministry of Finance and in determining the relationship between Central and Municipal budgets is the **National Association of Municipalities in the Republic of Bulgaria**³² (see Article 37, Para 1 and Para 2 of MBA). There are also **10 regional municipal associations**, whose goals are linked to finding solutions to specific regional problems. The Association has the following rights:

- **Represent municipalities** before the central government and international organizations;
- **Protect the rights and defend their interests;**
- **Draft proposals** for amendment in legislation on local self-governance,
- **Hold annual consultations with the Ministry of Finance** on the draft State Budget in its part, concerning municipalities.

The Decisions of the CoM for opening of the budget procedure determine the NAMRB as a partner in the consultations with the Ministry of Finance in defining the priority policies and middle-term budget prognoses for municipalities, including determining the budget relationship of municipalities and central budget.³³ As the expenditure part of Municipal budgets depends on the Ministry of Finance the **NAMRB could be the unit authorized to lobby for more gender sensitivity of** Municipal budgets. Expanded municipal powers could lead to more adequate and purposeful municipal plans, strategies and programmes for the development of the municipality. Greater independence of municipalities when determining the types of taxes and tax rates could result in new infrastructure projects, promoting development of the municipality, elimination or transformation of some taxes, promoting business growth and relieving the tax burden of certain groups. That would assist gender equality.

Regarding the planning and implementation of the State Budget some authors³⁴ share the opinion that the SB does not necessarily reflect long-term societal interest. They point out the weaknesses of the existing rules and procedures of the budget process, which do not provide sufficient political control through the institutions of Parliamentary democracy and transparency for the civil society. **They require more openness regarding**

³¹ There is fiscal coherency when the body defining expenditures also defines the types and rates of the taxes.

³² The National Association of Municipalities in the Republic of Bulgaria was established in 1996, www.namrb.org.

³³ See Decision N70 of Council of Ministers from 6 February 2006 on budget procedure for 2007 (step 15); Also: Decision N76 of February 2007 for budget procedure for 2008 (step 2.3.2. b), c) and d) and step 2.3.4. c)

³⁴ Angelov G., L. Bogdanov. *Budget Process and Budget Transparency. Current Situation and Recommendations*; "Management and Public Policies" Programme Open Society Institute, July 2006, p.4.

Governmental intentions in the area of tax policy, unlike the policy of expenditures,³⁵ which is a large impediment to Gender Budgeting on national, local and regional levels.

The imperfections of budget procedure affect the municipal budgets' structure. A major problem is the public inaccessibility of most official documents, which form the basis of municipal budgets. Most CoM decisions on starting budget procedure, middle-term budget prognoses of certain institutions (including municipalities), assessments, prognoses and analyses of the Bulgarian National Bank, National Statistics Institute and the Agency for economic analyses and prognoses provide the Ministry of Finance with expenditures ceilings that are not accessible for the general public. The lack of clarity in these areas and the low budget transparency on a municipal level hinders the quick reaction of the local community.

In some cases the distribution of functional responsibilities in public services delivery without clear rules can lead to serious conflicts between state, municipalities and private structures. The State provides methodological assistance, appoints school principals, and determines salaries in the field of education, while municipalities finance some facilities and activities. The existing practice of management of delegated activities, evaluated from the gender equality point of view, imposes the conclusion that municipalities' powers should be expanded. That means **decentralization of the expense powers of municipalities** and meeting of the requirements of the residents.

Presently the local taxes are: Real Estate tax, Inheritance tax, Donation tax, Vehicle tax. The revenues of these taxes represent about 0.5% of GDP or 1/80 of the total consolidated State budget. Therefore, the tax basis is too tight and unequally distributed between municipalities. Solutions³⁶ could be found in several directions:

- Municipalities to receive a fixed percentage of the incomes from main taxes – each municipality is to receive a certain percentage of the income tax and profit tax, or part of the revenues from excise duties and VAT are distributed between municipalities in some manner.
- At least one major direct tax to become local tax – income tax, for example.
- Municipalities should be entitled to determine part of the income tax or profit tax. The current profit tax of 10% is divided in two – 5% goes for State tax and 5% remains as Municipal tax, but the municipality can lower that rate. The same applies to income tax.
- These changes will allow municipalities to influence the business environment on a local level and to finance important initiatives and gender equality.

Bulgaria is in compliance with the EU tendency towards deeper decentralization, including financial. **Optimal distribution of powers between central and local governments is a premise for stable and efficient management on a local level.** With the European Charter on local self-government and the Law on Local Self-government and Local Administration many preconditions for strengthening of the local autonomy were provided – territorial, normative, institutional, financial, planning and HR. In the discussion of GB, most interesting are the

³⁵ Ibid, p.34.

³⁶ See Angelov, G. Further Steps in the Decentralization of Tax and Budget Policy, <http://tax-bg.org/?p=134>.

institutional, financial and planning autonomy. Institutional autonomy supposes forming of independent local bodies, having autonomous activities. Financial autonomy suggests local governments being able to form their own budgets and to have some tax autonomy, including collection of taxes and fees according to the Law. The planning autonomy suggests that local governments plan the development of the territory and local economy, and build funds and infrastructure for the welfare and social infrastructure and be of benefit for various groups of the local community.

In 2003 the so-called programme budgeting was launched for the first time in Bulgaria.³⁷ Unlike historical budgeting, it allows for:

- well-grounded expenditures;
- a chance to compare various programmes in order to choose the most efficient;
- possibility to improve or discontinue the implementation of programmes that do not achieve the set goals;
- greater responsibility of Programme Managers for achieving set goals;
- achieve greater efficiency of budget expenditures;
- Greater transparency and accountability – by publishing the programmes and their analyses, discussion with society, stakeholders, experts and civil society.

Sadly, the elaboration of municipal budgets is subjected to the historical approach.³⁸ As a basis for the expenditures prognosis are taken the approved by Law on State Budget of the Republic of Bulgaria expenditures for the previous year, which does not allow municipalities to meet the changing needs of local communities and certain groups. Up to 2007 pilot projects on programme budgeting are carried out in only two of the 264 municipalities. The transition to **programme budgeting and the higher level of decentralization would lead to more opportunities for Gender Budgeting.**

CONCLUSION

Gender Budgeting could contribute to the successful implementation of budget planning – more efficient cash flow management to balance accumulated financial resources and the expenditures of the territorial community, to execute more effective control on raising and spending of money, and for its distribution between separate budget units on different levels. Preliminary gender analyses would further improve the efficient spending of municipal resources. An important precondition is the elaboration of strategic documents for Municipalities development (plans, strategies and programmes) to be gender oriented. The popularization of Gender Budgeting is very important. An adequate media policy must be elaborated, aimed at raising public awareness on the advantages of Gender Budgeting. That would assist the change in attitude to Gender Budgeting in each

³⁷ In programme budgeting every suggestion for financing of certain programme or project is accompanied by analysis, including assessment of benefits and expenses.

³⁸ The historical approach pays attention to the total amount of funding, received by the respective institution, and that amount depends on its level in previous years.

Bulgarian citizen, which will improve his or her employability. Regarding the labour market, social partners could be advised to gain better knowledge of GB, in order to start applying it in practice. It should be combined with the policy of lifelong learning; and companies should plan their HR development strategies in the context of Gender Mainstreaming.

The process of decentralization, including financial, and the programme budgeting on a local level in Bulgaria are firm preconditions for the implementation of Gender Budgeting and possibility to meet the requirements of municipality residents.

HUNGARY



1 GENDER EQUALITY IN THE HUNGARIAN REPUBLIC

1.1 CONSTITUTIONAL REGULATIONS, THE CONSTITUTIONAL COURT'S INTERPRETATION

According to Article 7 of the Hungarian Constitution (Act XX of 1949) ratified **international agreements** are part of the Hungarian legal system. Therefore it is obligatory for the legislator to comply with the following international treaties on human rights – ECHR,¹ ICCPR,² ICESCR,³ Convention on the Elimination of all Forms of Discrimination against Women of 1979 adopted in New York,⁴ Convention No. 111 on Discrimination in Respect of Employment and Occupation adopted at the General Conference of the International Labour Organisation in 1958 (session No. 42).⁵ We also have to mention certain **secondary legislation** of the EC: Directive 76/207/EEC on the implementation of the principle of equal treatment for men and women as regards access to employment, vocational training and promotion, and working conditions, Directive 2000/43/EC on the principle of equal treatment irrespective of racial or ethnic origin and Directive 2000/78/EC establishing a general framework for equal treatment in employment and occupation can be emphasised.

According to **Article 70/A (1)** of the Constitution of the Republic of Hungary the Republic of Hungary shall respect the human rights and civil rights of all people in the country without discrimination⁶ on the basis of race, colour, gender, language, religion, political or other opinion, national or social origins, financial situation, birth or on any other grounds whatsoever. Discrimination against people⁷ based on the above listed grounds is strictly punished by law. **Article 66** of the Constitution emphasises the equality of women and men in particular. According to this article the Republic of Hungary shall ensure the equality of men and women in all civil, political, economic, social and cultural rights. In the Republic of Hungary mothers shall receive support and protection before and after the birth of the child, in accordance with separate regulations. Separate regulations, such as the Labour Code of Hungary, shall ensure the protection of women and youth in the workplace.

The Hungarian Constitutional Court in its Decision No. 7/1998. (III. 18.) pointed out that the constitutional provision saying “Separate regulations shall ensure the protection of women and youth in the workplace” implies that the Constitution gives authorisation to create regulations in favour of women. Such constitutional authorisation obviously is based on the recognition of the natural, biological and physical differences between women and men. Characteristic biological features of the female gender, principally the biological and psychological dimension of maternity as well as the lower physical strength of women respond faster and with more serious consequences to certain environmental damages. The very same activity that bears no consequences for a man can harm the health of a woman [CCD 1998. 417, 419.]. If such problems arise the Constitutional Court has to give its opinion especially with

¹ European Convention on Human Rights, promulgated in Hungary by Act XXXI of 1993.

² International Covenant on Civil and Political Rights, enacted by Government Decree 8 of 1976.

³ International Covenant on Economic, Social and Cultural Rights, enacted by Government Decree 9 of 1976.

⁴ Enacted by Government Decree 10 of 1982.

⁵ Enacted by Act LX of 2000.

⁶ Based on the practice of the Constitutional Court a distinction can be negative and positive. Art. 70/A of the Constitution prohibits negative discrimination. CCD 2000. 344, 348.

⁷ It is visible that the personal scope of prohibition of discrimination is on the surface restricted to natural people, and the prohibition of discrimination also only applies to negative discrimination.

regard to whether the distinction between men and women justified with biological reasons is based on rational and objective reasons or it constitutes gender discrimination. According to the organization this question arises especially sharply when the legislator does not differentiate based on such reasoning within the realm of actual equality of opportunities but within the realm of formal equality [CCD 28/2000. (IX. 8.), CCD 2000. 174, 179.].

We can draw the conclusion that although the Constitutional Court has interpreted the abovementioned constitutional provision, it has not determined an obligation for the legislator to imply gender-sensitive issues in its legislative activity.⁸

1.2 REGULATION BY ACT

Until recently no uniform anti-discrimination act existed. Prohibition of discrimination and the principle of equal treatment were fostered by separate sectoral acts (e.g. Labour Code, Civil Code, Penal Code, Act on Public Education, Minority Act). The Constitutional Court pointed out that the legal system as a complex system has to eliminate discrimination and underlined that regulations branches of law are not insufficient to fulfil this task. No duty to create complex legislation can be derived from the Constitution, therefore not having adopted a comprehensive anti-discrimination bill to realize the principle of non-discrimination is not against the Constitution. It is up to the legislator to decide which tools to apply to prevent negative discrimination.⁹ Act CXXV of 2003 on Equal Treatment and the Promotion of Equal Opportunities (ETPEO) which came into effect on January 2004 can be viewed as such a new instrument. As a framework act it intends to secure uniform interpretation and more successful implementation of the sectoral acts. **The ETPEO is a general anti-discrimination act which prohibits discrimination against women “based on gender, marital status, maternity (pregnancy)”. ETPEO forbids the violation of equal treatment based on 18 protected characteristics and other circumstances including gender discrimination.** Hence ETPEO uses the solution provided by Art. 70/A (1) of the Constitution but it provides a more detailed list with some new elements. The ETPEO also ensures that clients whose rights have been infringed enjoy appropriate legal remedies provided by law against those violating their rights.

The ETPEO [in the Articles 21-30] also covers the sectoral aspects of the principle of equal treatment; it deals with discrimination in fields of **employment, social security and health care, education, housing** as well as **sale of goods** and **use of services**. However creating laws is not sufficient to transform everyday practice. Programmes funded from the State Budget which serve the goals defined in the ETPEO and which put its principles into practice are needed. This could be secured by the Equal Opportunities Programme of the Republic, which also contains sub-programmes. The ETPEO states in Article 31 that the objective of the Programme is to prevent negative discrimination and to promote the equal opportunities of certain specific social groups in all aspects of life. It is the duty of the Government and the institutes of the State and municipality to provide the measures necessary.

⁸ Because the Hungarian Constitutional Court can determine the constitutional framework of a certain legislative product.

⁹ CCD 45/2000. (XII. 8.) on the Anti Discriminatin Act (Petitioners: Martin Luther King Association, Legal Defense Bureau for National and Ethnic Minorities, Otherness Foundation).

The ETPEO attempts to develop an **equality** framework regulation. Equality can principally progress not through regulation by norms but through implementation of specific actions helping to balance disadvantages. Consequently the task of the regulations concerning this area is to provide a framework for those provisions of the state which enable the most effective use of community resources.

The legislator created a separate body, the **Equal Treatment Authority** (hereinafter: ETA). According to the ETPEO compliance with the principle of equal treatment is ensured by a public administrative body with overall responsibility, namely the ETA established by **Government Decree No. 362/2004. (XII. 26)**. According to the ETPEO the ETA works under the instruction of the Government, under the supervision of a member of the Government, who is – based on the decree – the minister responsible for equal treatment cases.

The **ETA** performs part of its **duties** with the **help** of a separate body. As the **ETA** fulfils certain duties or competence in co-operation with an **advisory body** whose members have **extensive experience** in the protection of human rights and in enforcing the principle of equal treatment, and have been **invited by the Prime Minister** to join the aforementioned body in the field of the protection of human rights and in enforcing the principle of equal treatment [see Article 14 (3)]. This body is the Equal Treatment Advisory Board which is regulated extensively by the Decree [see Article 17 (1)], and consists of six members.

During the first 10 months of its operation the ETA proceeded only on request, although it can proceed also ex officio. In 2005 the number of complaints exceeded 500, only a minor part of which concerned discrimination based on gender. The number of complaints based on discrimination against women is low. This indicates on the one hand that women are less likely to take this opportunity for legal remedy and on the other hand that organisations providing legal aid for women are not active. For that very reason, to inform those concerned more efficiently about their rights and the available legal remedies, as well as to strengthen women's non-governmental organisations is of utmost importance.

1.3 EQUAL OPPORTUNITIES PROGRAMME OF THE REPUBLIC

Solely the establishment of the ETPEO and the operation of the ETA are not sufficient to abolish discrimination. Bearing this in mind ETPEO explicitly refers to the **Equal Opportunities Programme of the Republic** (hereinafter: Programme). The objective of the Programme is to **prevent negative discrimination and to promote the equal opportunities of certain specific social groups in all aspects of life** [see Article 31 (1)]. In other words it includes all governmental measures serving this objective. Funds from the central budget for the Programme are ensured by the Act on the Budget of the Republic of Hungary. The **Parliament approves the Programme every two years upon the recommendation of the Government**, after it has been discussed with the relevant social and interest representation organisations and the organisations representing employers' and employees' interests, based on the proposal of the Minister responsible for the coordination of equal opportunities issues.

1.4 INSTITUTIONAL FRAMEWORK PROMOTING EQUAL OPPORTUNITIES¹⁰

Since the change of the regime (1989-90) the gradually developing system of central equal-opportunity institutions has been reorganized many times. In the beginning the scope of the Government's action covered the equal opportunities of national and ethnic minorities and women. The scope was later extended to people with disabilities and several other groups of society.

In the year 1995, as the first governmental organisation implementing the equal rights of women and men, the **Equal Opportunities Secretariat** was established, which later operated under the name of the **Women's Representation Council** within various ministries of the Republic. In 2003 the **state secretary for equal opportunities** was nominated and charged with the task of implementing the equal opportunity point of view in the Government's activities. The state secretary supervised the **Equal Opportunities Government Office**, the individual central state administration organ with national jurisdiction set up in January 2004. One of the fundamental tasks of the Office was to promote the equality of women and men.

In 2004 the Ministry of Youth, Family, Social Affairs and Equal Opportunities was established as a result of the integration of several ministries and the Government Office for Equal Opportunities, which since 2006 operates under the name of the Ministry of Social Affairs and Employment. Helping women's and men's social equality is one of the primary tasks of the minister (MSAE). Within the organisation of the MSAE the Gender Equality Department a) elaborates the strategic document entitled National Action Programme underlying the policy aiming at ensuring equality between women and men, and monitors their implementation, b) coordinates the development and implementation of programmes aiming at equality between women and men involving several sectors and functional areas. The Department also carries out application schemes facilitating gender equality and develops the technical contents of the utilisation of international funds facilitating gender equality.

In **1999** the Government established the **Women's Representation Council** to speed up the legislation process promoting the equality of women that consults the Government, and also gives its opinion and suggestions. Its members are the Government, women's civil organisations and people with a scientific background and practice connected to gender equality. The Council however has only had three sessions since 2002. For this reason it is reasonable to review its tasks and competences as well as its procedural rules to enable it to perform its functions.

Among the permanent committees of the Parliament within the framework of the Human Rights, Minority and Church Liaison Secretariat the Women's Rights Subcommittee was established in 1998. In 2003 the Equal Opportunities Subcommittee was established. The Committee however does not solely deal with the problems of women but with social groups in disadvantaged positions in general. Equal opportunity of women and men is present as a concept in the work of some parliamentary committees (Employment Committee, Social Committee).

¹⁰ National Strategy and Priorities for 2007 — European year of equal opportunities for all. Hungary. (Nemzeti Stratégia és Prioritások. („Egyenlő esélyek mindenki számára európai év” (2007) – az igazságos társadalom irányában” Magyarország VP2006/006). Source: www.szmm.gov.hu.

Since May 2006 the **Equal Opportunities Secretariat** has been operating in the Ministry of Social and Labour Affairs dealing with the equality of men and women among many other tasks promoting equal opportunities.

Although the institutional framework promoting equal opportunities operates primarily at the central governmental level based on the ETPEO, **municipalities** can adopt local equality programmes too. However, only a few local governments have taken advantage of this opportunity.

2 CHARACTERISTICS OF THE HUNGARIAN STATE BUDGET

The budget is a financial plan or a fund containing the expenditures approved as achievable and the revenues expected to be achieved in order to fulfil the duties during its validity period in the form of estimates or estimates achieved. The importance of budget procedures in the State is reflected by the fact that these procedures enable debates within the government as well as between the government and the Parliament which lead to the approval and execution of the budget. Thus, budget procedures constitute a mechanism through which different political interest groups have discussions on conflicting objectives and attempt to convince each other to achieve their own interests.¹¹ In this regard gender interest can also be taken into consideration. The “external” limit of the realisation of interests in the state budget is the scope of the budgetary policy inserted in Art 104 of the EC Treaty, according to which Member States shall avoid excessive government deficits.

2.1

According to the Hungarian Constitution the **Parliament** ensures the constitutional order of the society and specifies the organization, tendency, and conditions of the government. Within this power it – among other things – formulates laws, **determines the social-economic plan of the country**, verifies the **balance of the administration of public revenue** and approves the **state budget** and its execution. Article 35 of the constitutional Constitution means that the **Government** ensures the elaboration of **social-economic** plans, provides for their realization and in the course of its duty **co-operates** with the concerned **social organizations**. Further on the Government is obliged to submit the bill required for the execution of the Constitution before the Parliament.¹²

Of the **subsystems**, the state budget includes the budget of the central government (hereinafter referred to as “central budget”) as well as the budget of the social security funds and the separated State funds. In this project our task is to describe whether the Gender Budgeting is taken into consideration at a local level. For evaluating the local level, we are bound to understand the state budget, as the former is part of the latter.

¹¹ Jürgen von Hagen: The Role of Budgeting Procedures for Improving the Fiscal Performance of the Member States of the EU, In National Budgeting for Economic and Monetary Union, European Institute of Public Administration. (A. Wildavsky – E. Zapico-Goni eds) the Netherlands 1994. pp. 33-34 and 46.

¹² See also Act 11 of 1987 on legislation.

2.2

We can reveal several principles governing the budget and the budgetary proceeding, such as the **principle of uniformity**, according to which the budget is approved as an act encompassing all state income and expenditure for each year;¹³ the **principle of a balanced budget** requiring that the revenue and expenditure shown in the budget be in balance.¹⁴ The **principle of an annual budget** appears in these constitutions,¹⁵ and in the Art. I-53 (3) Treaty establishing the Constitution for Europe (TCE), which rules that the expenditure shown in the budget shall be authorised for the annual budgetary period. Since the major objective of a budget is to promote efficient and qualitative public service, the achievement of this aim often necessitates planning over one year.¹⁶ For the EC/EU this would be guaranteed by the **multiannual financial framework**.¹⁷ The **principle of coherence** has to be added to the principle of the annual budget. This is realised by Article of I-55 (3) of the TCE, according to which the annual budget of the Union shall comply with the multiannual financial framework. **The principle of drafting the budget in euro** promotes planning, calculation, budgetary discipline and confirmation of the monetary union, but these are not included in constitutions, but the TCE. Constitutions however provide for that budget, certain types of tax-laws, and extraordinary or non-scheduled expenditure may be made only on the basis of authorization by finance laws.¹⁸

Among principles governing finances we can also mention the principle of **efficient and effective cash management**,¹⁹ the **principle of co-operation**,²⁰ the prohibition of retroactive effect of financial laws, and the **principle of financing from our own budget**.²¹

As a guarantee of the **principle of the restriction of State power** in the field of finances, some constitutions prescribe that an excess of expenditure may be only agreed to or consented to if the coverage is secured by savings or by additional revenue.²² Another kind of guarantee is the presence of provisions that prohibit the elimination or reduction in the national budget or its draft of those expenditures which have been prescribed by other laws.²³

¹³ Art 115 (1) of the Estonian Constitution, Art 84 (1) of the Finnish Constitution, Art 79 (2) of the Greek Constitution, Art 105 (1) of the Dutch Constitution, Art 105 (1) of the Portuguese Constitution, Art 110 (1) of the GG Art 148 (1) of Slovene Constitution, Art I-53 (1) of the TCE.

¹⁴ See I-53 (2) of the TCE.

¹⁵ Art 115 (1) of the Estonian Constitution, Art 83 (1) Finnish Constitution, Art 79 (2) of the Greek Constitution, Art 105 (1) of the Dutch Constitution, Art 219 of the Polish Constitution, Art 81 (1) of the Italian Constitution.

¹⁶ Ian Harden, Budget: Objectives, Norms and Procedures, in A. Wildavsky – E. Zapico-Goni (eds), *National Budgeting for Economic and Monetary Union* (the Netherlands, European Institute of Public Administration 1994) p. 68.

¹⁷ It has been used for a long time in spite of the fact that it has no legal basis in the EC Treaty; it is inserted into the TCE by Article I-55 of the TCE.

¹⁸ Art 51, 51/B (1) of the Austrian Constitution, Art 43 of the Danish Constitution, Art 170 (1) of the Belgian Constitution, Art 81 (1) of the Finnish Constitution, Art 34 of the French Constitution, Art 104 of the Dutch Constitution, Art 217 of the Polish Constitution, Art 99. Sect. of the Luxembourgian Constitution, Art 103. Sect. of the Portuguese Constitution, Art 133 (1) of the Spanish Constitution, Art 147 of the Slovene Constitution.

¹⁹ See the latter in Art 13 of the Austrian Constitution.

²⁰ It is not a proper financial principle but it supports, without doubt, the ensurance of the use of appropriations entered in the budget in accordance with the abovementioned principles. Art I-53 (6) TCE.

²¹ It is a principle especially applicable to EC/EU matters. Article 269 of EC Treaty, Article I-54 TCE. See A.M. Arnall – A.A. Dashwood – M.G. Ross – D.A. Wyatt, *European Union Law* (London, Sweet & Maxwell 2000) p. 13.

²² Art 51/B (5) of the Austrian Constitution.

²³ Art 116 (2) of the Estonian Constitution.

2.3

We can observe, unfortunately, that at a constitutional level, the Hungarian Constitution can neither be considered as a detailed one regarding budgetary issues nor a “modern” basic law that is sensible for gender policy. It is also true, though, that other constitutions in their financial constitution part can not be considered as gender-sensitive either. And, this leads to the question of whether a constitution should make any references to Gender Budget in its part on financial constitution, if it contains separate articles on gender equality in the part on fundamental freedoms.²⁴ In the Hungarian Constitution Article 66 explicitly contains the requirement of gender equality and Article 70/A is interpreted as an anti-discrimination provision.²⁵

2.4

As a starting point, the state budget of 2005 and the local budget of the chosen 9 settlements should be outlined with special regards to the connection with them on gender issue and the realisation of Gender Budgeting by local governments. Using Gender Budgeting can be based on an implicit or an explicit authorisation by the legislative power. In our case the explicit authorisation can be recognised in Art 66 (1) of the Constitution, and could be discovered in the Act on State Budget, and Art 70/A can be interpreted as an implicit one. Besides, local governments themselves can be sensitive to gender issues on their own initiatives.

In the following there is a brief overview of the financial management and tasks of the local self-governments and the state budget of 2005 (Act XCCCV of 2004, hereinafter: State Budget) should be presented.

3 THE FINANCIAL MANAGEMENT AND THE DUTIES OF LOCAL SELF-GOVERNMENTS

3.1

The **right to local self-government** is declared by Article 42 of the Hungarian Constitution. In the framework of local self-governing, the eligible voters are entitled to have an independent, democratic management of local affairs and the exercise of local public authority in the interests of the local population. The exercise of these rights is primarily realised through the local representative body, exceptionally through the local plebiscite. The fundamental rights of the local self-governments, such as the economic and financial rights are regulated in detail in Article 44/A of the Constitution. The rights and duties of the local self-governments are regulated in Act LXV of 1990 (hereinafter: ALG).

²⁴ We do not regard it necessary to make an outline of regulations on gender equality in the examined constitutions as the scope of our project is not to research gender equality but explore Gender Budgeting that is, although a part of the former, also the component of the budgetary policy making process.

²⁵ See above.

3.2

The state budget of Hungary operates according to the principle of fiscal decentralisation; that means that public services have to be ensured on the lowest level of administration, where the allocation of incomes is the most efficient.²⁶ Therefore, that the duties are also located on this level, where the identification and provision of needs can work in the most effective way, namely on the level that is closest to public needs. For the fulfilment of needs adequate financial instruments are ensured as well. In Hungary the local self-governments acquire their income in a heterogeneous system, where their own incomes play as important a role as the central subsidy.

According to the legal regulation the local self-government has the right to receive government revenues as a financial base for the fulfilment of its duties. The local governments are entitled to exercise the rights of ownership of their assets, to manage local government revenues independently, and may undertake business activities at their own liability. Besides the government revenues – in order to increase their incomes – the local governments are entitled to impose local taxes and to determine their types and rates in accordance with the framework established by law. Although the budget of the local governments is part of the state budget, the purpose of these regulations is to help the fulfilment of the greatest possible financial autonomy.²⁷

3.3

The incomes that do not come under the system of the self-government's own revenues are primarily the so-called central taxes assigned in a separate Act by the Parliament, (specific part of the income tax of private people and other shared taxes).

Besides the assigned central taxes, the Parliament ensures a **normative budgetary contribution** for the local self-governments, according to the population of the localities, certain age groups and on the basis of other indices. Regarding the utilisation of these contributions, the local self-government enjoys total independence, i.e. there are no legal obligations for the rendering of the assets, so the local government could take gender-sensitive aims during the exertion into consideration as well.

However the normative contribution system is not able to handle the differences and peculiarities experienced in certain local self-governments. In order to indicate these distinctions in the system of contributions, the central budget provides additional complementary subsidies: **earmarked- and target-subsidies** and **centralised adjustments**.²⁸ **Earmarked-subsidies** can be claimed for the fulfilment of the duties of local governments such as development of water supplies, health care for out-patient and bed-care patients, social, educational and cultural as well programmes.²⁹ **Target-subsidies** could have been drawn on in the year 2005 only for sewage purification and for the development of health care services.³⁰ The **centralised adjustments** change from year

²⁶ Vígvári, András: Public and local financing. KJK-Kerszöv Jogi és Üzleti Kiadó Kft. Budapest 2002. p. 166.

²⁷ Petrétei, József: Hungarian Constitutional Law II. State Organisation. Dialóg Campus Kiadó, Budapest-Pécs 2005. p. 290.

²⁸ Compare with the Explanation of the ALG.

²⁹ Act No. LXXXIX. From the year 1992 on the Earmarked and Target-Subsidies of the Local Self-Governments – Article 1 Section (1) point a)-b).

³⁰ Act No. LXXXIX. From the year 1992 on the Earmarked and Target-Subsidies of the Local Self-Governments – Attachments No. 1-6.

to year according to the all-time effective Act on the State Budget. The State Budget for the year 2005 stipulated central adjustments for the development of water supplies and sewage disposal, the extension of public utilities, the development of the road network, contribution of museums, art-cinemas, child and youth care, maintenance for schools of nationalities, libraries and the amelioration of the infrastructure.³¹

From the legal regulation we can **draw the conclusion** that regarding the incomes of the local self-governments from the state budget, **we can not define such aims, which are engaged in gender policies**, because the aim of the state budget subsidies is primarily to enable the local self-governments to fulfil their obligatory duties.

The self-government's **own revenues** are (inter alia): a) local taxes, b) profits arising from its own activities, business ventures and yields on self-government properties; c) revenues from the lease of the self-government's hunting rights; d) other revenues [ALG Art. 82 (1)].

3.4

There are two main types of duties of the local self-governments: **obligatory and voluntarily undertaken tasks**. The rights and duties of local governments shall be determined by law,³² therefore the obligatory duties of local governments shall be prescribed by a statute as well. Local self-governments may independently and voluntarily undertake the resolving of any public affair that is not allocated to any other authority by statutory provision.

The ALG prescribes the fulfilment of the following responsibilities for every local government: to provide safe drinking water, kindergarten education, primary school education, basic health and social benefits, public lighting, the maintenance of local public roads and the public cemetery, and the enforcement of the rights of national and ethnic minorities [ALG Art. 8 (4)]. These obligatory tasks represent the minimal duties, which are essential for the basic supply of the local community and the functioning of the settlement. The towns of a county rank³³ (in the analysis: Pécs, Szekszárd and Székesfehérvár) are obliged to fulfil extended educational, cultural, sports and social duties [ALG Art. 70 (1)]. From the list of duties – from a gender point of view – we can emphasize the importance of **education, and the social benefits**.

The duties attached to **social welfare contributions** are prescribed in detail in Act III of 1993 on Social Administration and Social Benefits (hereinafter: SASB). Pursuant to the ALG every local self-government has to provide basic social services, which consist of a twofold duty: a) in the framework of the social funds according to the needs, the local self-government provides contributions for the elderly, regular social aid, nursing fee, funeral contribution, home maintenance contribution and provisional social aid to the entitled people; b) in the framework of personal social services the local self-government provides meals, home maintenance support, family support and special basic services. Besides these services and funds the local self-governments have to ensure certain basic child welfare

³¹ Compare with the Act No. CXXXV. From the year 2004 on the Hungarian State Budget 2005 – Attachment No. 5.

³² Hungarian Constitution – Article 43 Section (2).

³³ The Parliament may, at the request of the representative body, declare a town with a population of more than fifty thousand inhabitants a town with county rank. The county seat of each county is automatically vested with county rank. The local authorities of a town with county rank shall, within its own jurisdiction, fulfill the responsibilities and exercise the jurisdiction of the county government in its territory, with due regard to the differences. Compare with ALG – Article 61 Section (1).

services and basic child protection services. The towns of a county rank have additional duties in the field of social welfare: they have to ensure specialized child protection as well as specialized social services.

As a precursory remark we have to state that **there is no such contribution among the social benefits that explicitly and directly takes gender into consideration or represents a special benefit for women.** However, regarding the indirect effect, some social benefits can be seen as benefits providing assistance for women implicitly.

The **voluntarily undertaken duties of the local self-governments** can be chosen by the representative body or by the plebiscite from the following tasks (inter alia): local development, protection of built and the natural environments, local mass transport, employment related matters, responsibilities concerning children and youth, support of public education, scientific and artistic activities, of sports; ensuring the enforcement of the rights of national and ethnic minorities; promotion of the community conditions for a healthy way of life [ALG Art. 8 (1)].

4 ANALYSIS OF THE LOCAL BUDGET OF HUNGARIAN SETTLEMENTS

The questions of whether the local self-governments make use of their possibilities and introduce such new contribution forms or enlarge the measure of existing contributions to help gender-related subjects to emerge from civil society can only be answered with a detailed analysis of certain local budgets of settlements of Hungary. For the analysis we have chosen 9 towns with 3 different sizes, selected from different counties of Hungary (3 from Baranya County: **Pécs**, **Komló** and **Meződ**, 3 from Tolna County: **Szekszárd**, **Dombóvár** and **Zomba**, 2 from Győr-Sopron-Moson County: **Mosonmagyaróvár** and **Kóny**, and 1 from Fejér County: **Székesfehérvár**). The settlements were sorted out from 3 different regions (**Central Transdanubia**, **Western Transdanubia** and **Southern Transdanubia**) in order to represent the convergences and divergences regarding gender-sensitiveness of regions with different economic potential. Six of the settlements (Pécs, Komló, Meződ, Szekszárd, Dombóvár and Zomba) were chosen from a more or less disadvantaged region (Southern Transdanubia), although the last 3 settlements have a more advantageous situation. Three additional settlements were chosen from explicitly developed regions (Central and Western Transdanubia). Relying upon these facts, it is interesting to examine whether the more developed regions and settlements are more up-to-date regarding Gender Mainstreaming and the gender-sensitiveness of their budgets.

For orientational purposes, the following chart shows the number of inhabitants and the proportion of women in the chosen settlements.

Town	Number of inhabitants	Men	Women
PÉCS	162,498	75,329	87,169
KOMLÓ	27,081	12,900	14,181
MEZŐD	166	88	78
SZEKSZÁRD	36,229	16,705	19,524

DOMBÓVÁR	20,852	9,796	11,056
ZOMBA	2,396	1,158	1,238
SZÉKESFEHÉRVÁR	106,346	51,037	55,309
MOSONMAGYARÓVÁR	30,432	14,746	15,686
KÓNY	2,620	1,248	1,372

4.1 SELF-GOVERNMENT (REPRESENTATIVE BODIES, COMMITTEES AND THE MAYOR'S OFFICE)

The **composition of the representative bodies** of the local governments is different in number, but the usual proportion of women in the bodies is between 15 and 45%. There are **no special committees**, which are explicitly defined to deal with gender projects; usually the cultural, educational, social and welfare committees support the gender-related subjects. No gender-initiatives appear either in the budget drafting process, or in the local budget itself.

The proportion of women in the employees of the **mayor's office** is high, but only a few hold a leading post (Pécs and Szekszárd are exceptional, because in their mayor's office more than half of the departments are led by women).

Equal opportunities initiatives appear usually in connection with minorities (e.g. Roma) or disabled people; there are no explicitly gender-orientated efforts present. Only two of the nine towns (Komló and Dombóvár) have prepared **local equal opportunities programmes**, however these focus on the disadvantaged groups of the society in general or on the labour market in particular and do not emphasize the equality of women.

4.2 SOCIAL SERVICES

The self-governments of Hungary are battling **financial problems**. Due to the lack of financial resources and lack of demand of the civil society, it is not possible to vindicate a gender-sensitive approach. Sometimes even compulsory demands and obligatory tasks are difficult to finance from the normative contribution of the State Budget.

The observed settlements fulfil their obligatory duties established in the ALG; all the basic services are ensured for the entitled inhabitants. The smallest village (Meződ) realizes this in the framework of an association with other self-governments. Only Meződ has established a new form of social fund – the maternity grant – that is **especially for women**. Besides this exceptional fund, there are no benefits which are particularly for women.

Regarding the social funds and services defined in the ALG, some settlements (e.g. Pécs and Szekszárd) ensure a higher amount of subsidy in connection with child care and caring for family members. Almost every settlement has at least one crèche or provides for the care of children under 3 years in the form of an association with other local governments. These subsidies and services support women indirectly by discharging them from the

traditional family duties. Less family responsibilities contribute to the appearance and reappearance of women in the labour market.

Social services are usually provided in settlements' own social welfare institutions (except for Meződ, Kóny and Zomba); the larger settlements have special social institutions for children and the elderly. Meződ has only one nurse, who takes care of the three elderly people in the village.

4.3 EDUCATION AND PROGRAMMES FOR CHILDREN

The local governments fulfil their tasks in the field of education as well. The smaller ones (Zomba and Kóny) have their own nurseries and primary schools. Meződ provides education in the framework of an association. The towns with a county rank (Pécs, Szekszárd and Székesfehérvár) and the larger towns (Komló, Dombóvár and Mosonmagyaróvár) also take care of secondary education and vocational schooling as well as the education of disabled children.

Almost every settlement has a youth centre, youth club or a cultural centre that organises programmes for children in their free time. In the framework of local cultural events the towns organise special programmes for children. Almost every settlement maintains a music or art school for children within the ages of 6-14. The free-time programmes for children also help mothers with child care; therefore they can be interpreted as additional assistance for women.

The proportion of women among the employees of educational institutes is high. As the existence of educational institutes is endangered because of the decrease of the demographical index, we can expect a growing number of unemployed women from the educational sector.

4.4 CULTURE

The cultural institutions and organisations and their activity are diverse in the various settlements. The smaller villages and towns have only a cultural centre or building; the larger settlements operate theatres, orchestras and museums.

The cultural sector is also a typical women's workplace. But the cultural institutes can hardly be financed by the local government; it is possible that some of them are going to be shut down. This will contribute to the abovementioned unemployment of women.

4.5 SPORTS

Men's sports and teams are preferred to women's sports and teams in every settlement, although sometimes they try to support women's sports as well (e.g. in Pécs the local women's basketball team receives an extra subsidy

from the local government according to its results). This phenomenon can also be explained by the fact that men are more active in individual and in team sports.

4.6 CIVIL SOCIETY

Regarding the activity of the **civil society**, we can conclude that gender-orientated civil organisations operate only in a few (usually in the larger) towns (Pécs, Dombóvár, Székesfehérvár and Mosonmagyaróvár) but they do not have the opportunity – or even the will – to work together with the local government either in the finishing of the local budget or in the promotion of gender-orientated projects. Only a few of the women’s civil organisations as non state organs are supported by the local budget with smaller amounts.

CONCLUSION

To summarize the results of the analysis of the budget of the chosen settlements, we can conclude, that – similarly to other settlements in Hungary – the towns and villages do not have any gender-orientated projects or special opportunities for women. Although some of the towns play a central role in the particular region, their activity is not progressive in gender-related subjects. The settlements usually ensure the basic services for the population, but make no special contributions to the improvement of the economic or social situation of women. The typical women’s workplaces are endangered due to structural reforms and demographical changes that will presumably lead to the unemployment of women.

The local governments of Hungary find themselves in a difficult financial situation; for that reason, their primary aim is to “survive” in the mass of duties. Gender approaches can be supported only after coping with the basic problems.

ITALY



INTRODUCTION

The following essay examines Italy's equal opportunities policies, the government role in their development, and the Gender Budgeting experiences in Italy since 2001. It opens with a look at the historical process and setting of EO policies and legislation in Italy, followed by an analysis of institutions that have responsibility for matters related to equal opportunities and their activities. An examination of the Gender Budgeting experiences follows, with an outline of their content, the main features of the process, the actors involved and case studies.

1 EQUAL OPPORTUNITIES

1.1 THE HISTORY OF GOVERNMENT EQUAL OPPORTUNITIES LEGISLATION. THE GENERAL FRAMEWORK

From 1948 the Italian constitution granted the principle of equality without any distinction between the sexes. In 1977 the law on the Equality of Treatment between Men and Women in Working Life was passed. In the 1980s, institutionalisation began with national committees for equality (*parità*) between men and women. In the late 1980s the first steps towards positive action were taken, which in 1991 resulted in a law on positive action. The first decade of the 21st century witnesses a veritable boom in equal opportunities policies, bodies, and measures. The Italian emphasis on parity is now changing towards equal opportunities. The present expansive phase of equal opportunities in Italy includes some specific measures such as a committee for female entrepreneurship (from 1992). At the political level the first Ministry for Equal Opportunities started in 1996, to be followed by a department in 1997 (Dipartimento per le Pari Opportunità). In the late 1990s European policies and the Beijing platform of action pushed Italian policies on equal opportunities forward, emphasising gender difference, empowerment and mainstreaming. The numerous legislative interventions aimed at the regulation of the various aspects and problems of women's roles outside the family, as well as the juridical, political, and union debates that have preceded and followed them, can easily be synthesised in the question: protection or parity?

Until the birth of the Italian Republic in 1948, it seemed that the legislator had intervened to alternatively grant parity or protection, according to the specific needs of the historical period. The choices were determined by the need for a heavy presence of women in paid jobs, or alternatively the necessity of women going back to their families (or to other unprotected forms of labour) in order to ease the pressure of male unemployment. The Italian Constitution, in force from January 1, 1948, based on the principle of equality for all citizens without any distinction of race, religion, political tendency or sex, forbade – at least on paper – discrimination against women in any area of social life, labour included. However, the debates regarding articles 3 and 37 of the Constitution¹ during the 1950s and 1960s highlighted the difficulty of effectively implementing the constitutional text.

¹ Art. 3 states that all citizens have equal social dignity and are equal before the law without any distinction of sex, race, language, religion, political tendency, social or personal conditions and that "It is the duty of the Republic to remove economic and social obstacles that, since they limit the liberty and the equality of the citizens, prevent the full development of the human being and the real participation of all the workers in the political, economic and social organisation

In the years immediately after the coming into force of the Constitution, regulations of a protective type in regard to women's labour were enacted, restating the priority given to women in their familial and maternal role. The legislator was mainly concerned with granting protection to working mothers (Law No. 860, 1950, "Regulations on the physical and economic protection of working mothers") and to married women (Law No. 7, 1963, "It is forbidden to dismiss employed women when they get married"). Only later were the unjustified prohibitions against the access of women to specific professions (Law No. 66, 1963, "Acceptance of women in public offices and in professions"), issued during the fascist regime, prohibited.

Following the cultural and revolutionary movements of the 1960s, during the 1970s a cultural model inspired by the concepts of freedom, dignity and equality was established: the legislator, sensitive to contemporary problems, put into force several reforms regarding women's rights. Within this framework, the feminist movement was characterised as a first stage actor, and during the 1970s it strongly influenced the political and legislative agenda. The main laws to which the feminist movement directly contributed, concern divorce (Law No. 898, 1970), abortion and contraception (Law No. 194, 1978), and the creation of advisory family bureaus (Law No. 405, 1975). Facing requests and pressures from the feminist movement, also pushed by the development of international and European Community rules, Parliament proposed a specific set of laws expressly thought to promote equal opportunities between men and women at work. Law No. 903, 1977, "Equality of treatment between men and women in labour matters," sanctioned the right to equal treatment in finding a job and at work. Besides that, workers were safeguarded by social security. It abolished protections not strictly tied to maternity, and tried to intervene in the equality of roles within the family by extending to the father the same rights given to mother workers. This law, which was extremely important for its innovative character, was only partly used in union bargaining. Its limited use was indicative of the lasting gap in the Italian labour market between formal and substantial rights.

In 1975, a reform of family law was passed (Law No. 151, 1975, "Reform of family law"), which granted wives all those rights, within the running of the family, granted up till then only to husbands. In the 1980s, there was a growing need to correlate existing legislation with several more concrete interventions aimed at enforcing regulations of the labour market. In 1987, the first bill aimed at promoting positive actions towards equal opportunities between men and women through private or public initiatives was introduced to the Senate (by the Labour Minister De Michelis). Not until 1991 was this bill finally transformed into Law No. 125, 1991, "Positive actions for the attainment of equality of women and men at work". The primary objective of Law No. 125 was to reach substantial equality and the creation of suitable working conditions for all subjects in order to allow them to fully express their potential. That is how Italy went from a phase of protective policies towards real equality policies.

The 1990s were therefore open to positive actions, actions that however mixed two different cultures actually representing a contradiction in policies towards women. On the one hand there was a culture founded on bringing out gender differences and on making the most of women's conditions. This culture interpreted protective laws as the first signs of a policy for women. On the other hand it suggested an equality culture aimed at a general transformation for men and women, which uses the elimination of discriminations as a lever to build a new horizon of equity.

of the Country. Article 37 states that "The working woman has the same rights and, in the case of parity of labour, the same pay as given to the man. Working conditions have to allow the fulfilment of her basic familial function and grant the mother and child special protection.

The past decade, from the beginning of the 1990s to 2001, has been characterised by a debate on the insufficiencies of Law No. 125/91 (Positive Actions). This debate has triggered a mechanism of reconsideration, trying to increase the efficiency of positive actions and to enhance the number of equality advisors. The recent legislative decree No. 196, 2000 (“Regulation of the activities of the equality advisors² and provisions in positive actions matters”) is one of the specific results of this debate.

What characterises Italy is the precocity of a formal labour equality through equal salaries (beginning in the 1960s), against a delay of general legislation on equal opportunities. Even though from the 1990s there have been an important set of laws, and a qualified presence of institutions promoting equality, the number of women on the labour market and in managerial positions remains below the European average.

1.2 INSTITUTIONALIZATION OF EQUAL OPPORTUNITIES

There are currently three bodies responsible for equal opportunities policy at the governmental level: the Ministry for Equal Opportunities and its Department; the National Commission on Equity; and the National Committee for Equal Treatment. In 1996, a minister without portfolio for equal opportunities was established through the initiative of the former President of the Council of Ministers, Romano Prodi. It was supported by the Department for Equal Opportunities, which was part of the Presidency of the Council of Ministers. The ministry and the department are the governmental bodies responsible for the implementation of EU rules and regulations in the area of equal opportunity. They are also responsible for the preparatory work for Italy’s positions in the policy area at the international and European levels. In 1986, the National Commission on Equity was created as part of the Presidency of the Council of Ministers and acts as a consultative body for women’s issues, with the exception of those related to work. The latter is the mandate of the Committee for Equal Treatment, created in 1991 in the Ministry of Labour, with the capacity to propose and consult upon measures.

2 GENDER BUDGETS IN ITALY. GOOD PRACTICES

The initiative in Italy originated with a seminar organised by the Ministry for Equal Opportunities in 2000 on gender impact assessment of government budgets to which local administrators from all over Italy attended. The Ministry proposed a plan to implement GRB at the central government level, but the newly elected government in 2000 did not follow through with this initiative. However, at the regional level this idea took hold and by 2002 there were already 4 regional initiatives started (Emilia Romagna, Marche, Valle d’Aosta, Liguria). Many initiatives were at the local level (municipalities). Here we concentrate on the main initiatives.

In chronological order, after the first conference on the matter held in Rome in 2000, projects in Emilia Romagna at regional level, and in the Province of Modena were launched as early as 2001. While a more systematic commitment

² Equality advisors have been defined in laws 863/84, 56/87, 125/91 and 196/00; they are public officers. Their duties reside in promoting and controlling the implementation of equal opportunities against the discrimination of women and men at work.

can be observed starting from 2002: the Provinces of Genoa, Modena and Siena were among the first authorities to understand the importance and the need to commit to such issues, undertaking specific projects on each one's territory and signing a memorandum of understanding for the exchange of good practices and the dissemination among other authorities of methodologies of analysis. The interest generated by these initiatives led to a widening of this memorandum of understanding, and to other memoranda linked to it with respect to municipalities: from 2003 up to today the Provinces of Ferrara, Florence, La Spezia, Milan, Parma, Turin, and the Municipalities of Genoa, Turin and Aosta have also joined these agreements, for a population accounting for 9.6 million inhabitants. Moreover, the Provinces of Alessandria, Lucca, and the Municipalities of Rimini and Venice have contacted the Province of Genoa expressing their interest and gathering information regarding Gender Budgeting for possible participation. In some cases, such as the Emilia Romagna Region, the Province of Modena, the Municipality of Aosta and of Sestri Levante, the first Gender Budget has been completed, while in others similar processes are being started.

In September 2004 the provinces of Genoa, Modena, and Siena also signed with Isfol (European Social Fund Evaluation Unit) a memorandum of understanding for the creation of standard evaluation methodology in the use of the European Social Funds for gender-aware training. Because this project is within the framework of the initiatives by the Ministry for Equal Opportunities, it represents the first occasion for a Gender Budget interpretation from a national point of view, despite being specifically applied to the ESF Funds.

Here we trace and summarize how Italian experiences dealt with different data and indicators:

1. Segregation of gender and education:

Indicators of education of boys and girls on all levels (see EMILIA ROMAGNA, MARCHE, GENDERALP, GENOA, MASSA CARRARA); adult education split along gender lines (see EMILIA ROMAGNA, MARCHE, GENOA); differences in education between big cities and villages (see GENDERALP); number of drop-outs, truancy and failures to get promotion (see MARCHE).

2. Division of work within households:

The amount of spare time devoted to house chores split along gender, age, marital status, number and age of children (EMILIA ROMAGNA, MARCHE); rates of employment according to marital status, gender, age, number and age of children (EMILIA ROMAGNA, MARCHE, LIGURIA); the amount of time devoted to household chores/farm work by children (EMILIA ROMAGNA, MARCHE, LIGURIA).

3. The reproductive function of women:

General birth rate (EMILIA ROMAGNA, MARCHE, LIGURIA); birth rate according to the age of mothers, marital status, residence (EMILIA ROMAGNA, MARCHE, LIGURIA); working and not working population according to the number of children and marital status (EMILIA ROMAGNA, MARCHE, LIGURIA).

4. Discrimination as expressed by income gap between women and men:

(EMILIA ROMAGNA, MARCHE)

5. Rate of employment in managerial positions and in politics:

(EMILIA ROMAGNA, MARCHE)

The great diversity of programmes and budget analyses from the gender perspective makes a full classification of methods and research tools very difficult. Each analysis is meant to suit a particular local context. Besides that, all Italian exercises start from following the three category expenditure framework elaborated by Sharp and Budlender (1998). Some initiatives in Italy also dealt with a sectorial analysis:

- 1) Public education (EMILIA ROMAGNA, LIGURIA, MARCHE, MASSA CARRARA, GENDERALP)
- 2) health care (MARCHE)
- 3) social welfare (EMILIA ROMAGNA, LIGURIA, MARCHE, GENDERALP)
- 4) family policy (EMILIA ROMAGNA, LIGURIA, MARCHE, GENDER ALP)
- 5) help for disabled (MARCHE)
- 6) public transportation (EMILIA ROMAGNA, LIGURIA)
- 7) sport and tourism (MASSA CARARRA)
- 8) fighting unemployment (EMILIA ROMAGNA, LIGURIA, MARCHE, GENDER ALP).

Experiences of Italian local government implementing Gender Budget projects. Main features

Engaging of an “inside institutions” approach. It is possible to conduct the analysis without the participation of the local institutions and bureaucracy, however, the objectives are to change the financial policy and this cannot be done without the cooperation of the people in the positions of power. Some projects require the cooperation of the local government as a whole, but also the department dealing with social policy, equality and discrimination. Results of the analyses are presented in a separate document with a title, e.g. Gender Budget. Most of the time it is the result of a “think-thank” of academic experts, but there are also examples of a direct involvement of the local bureaucracy (MARCHE). Analyses the present situation and expenditure with reference to women and men; only EMILIA ROMAGNA analysis presents an analysis of the expenditure side of the budget. EMILIA ROMAGNA also use the Capability approach.

III. CASE STUDIES

1 EMILIA ROMAGNA REGION AND PROVINCE OF MODENA

Budget cycle: 2000/2001; **Financing institutions:** Emilia Romagna Region
Project contact people, useful addresses, web site: www.dse.unibo.it/capp

Summary description of project:

This initiative analysed the effects of regional government programmes and spending on labour market outcomes and related benefits and on the use of different transportation options. These were chosen because the regional, provincial and local level governments are responsible for different aspects of these issues in Italy and because they presented highly unequal outcomes in the initial analysis that was carried out.

Strategies and actions:

As far as the stakeholders that were involved, there was direct participation and political support by these different levels of government as well as the participation by a number of experts in different areas who participated in the collection of the relevant data as well as in the analysis of the impact of regional and local expenditures and revenue collection on gender inequality.

Partners and professionals involved:

SCS Azioninnova Spa (Bologna); Centre for Analysis of Public Policies (Centro per l'analisi delle politiche pubbliche, CAPP, Modena)

Particularly innovative and interesting elements:

The "standard" list of GRB tools which is found in many of the existing manuals and literature turned out to be excessively expensive (particularly in the collection or availability of data) or inadequate to analyse the realities of budgeting or fiscal policies at the local level. Therefore, the researchers proposed a methodology based on the use of indicators that determined which specific issues needed to be looked at in budget terms depending on whether their value was above or below Italian or EU averages. This benchmarking methodology then allowed the identification of trouble spots in the region and at the provincial or communal level which were in turn linked to the corresponding policies for which these regional and local level governments were financially in charge. On the other hand, a series of efficiency indicators on local level finance issued by Italian legislators were reviewed and found to be very gender insensitive and in some cases highly contrary to gender equality goals. A number of analyses on the influence of financial policy on the situation of women have been conducted. Reports suggest taxation should be modified. One example is the change of taxation of households with two working parents.

Before it didn't make much economical sense for the spouse who earned less to go out and work. Because of the income gap it was usually the woman who gave up her job or took up a part time job. Recommendations include different criteria for allocating and increasing public child care places (based on socio-economic indicators rather than solely on rent criteria) so as to increase women's chances of either finding work or attending training, especially those with lower educational levels, as well as recommendations to adapt transport policy to the different needs and uses by women and men.

2 PROVINCE OF GENOA AND MUNICIPALITY OF SESTRI LEVANTE

Budget cycle: 2001; **Financing institution:** Province of Genoa; **Project contact people, useful addresses, website:** www.provincia.Genoa.it/pal; www.genderbudget.it; bruneri.t@provincia.Genoa.it

Summary description of project:

The Province of Genoa has been involved during the last five years in a process of Gender Mainstreaming into the local public policies. Since the beginning, the Province's purpose was aimed at a new gender sensitive way of thinking, spreading from the administration to all the other local institutions, social partners and the business community. Many projects were planned to reach this result, trying to introduce a gender approach into all the functions of the Province: gender projects in the labour policies and training activities, gender problems in the staff organization. In 2001 the Province of Genoa decided to focus on local Gender Budgeting programmes: at first a Gender Budget project on a small town, Sestri Levante, was carried out (about 19,000 inhabitants). Such an experience aroused great interest at the national and at the European level: in Italy great interest was aroused among other Italian local institutions.

Strategies and actions:

The ideal level of gender-specific analysis would be that of "cross-analyses" with reference to the multiple economic and social contexts, in order to identify the interdependence among the socio-economic variables: the role within the family influences the commitment at work, and therefore income availability, both at present and in the future, and so on. The attempt to detect gender differences at local and municipal level is very often influenced by the shortage of statistics and data at the local level, which becomes an even more critical element when referring to the data needed to point out gender differences.

The aim of the context analysis was a gender interpretation which emphasised the differences for each variable examined, highlighting each time their specific elements. By suggesting an interpretation which looked at the provincial and the municipal level at the same time, the aim was to offer a comprehensive and articulated interpretation framework, in order to best represent the territory. In particular, the analysis at provincial level is the one that best allowed the comparison with other provincial realities in a "classification" process which offered

terms of reference and therefore of evaluation. The analysis at municipal level, on the other hand, enabled more interesting in-depth studies to be carried out for the administrators of the specific territory.

Furthermore, in the specific case of Genoa, by analysing the municipal capital and the province of reference, in many instances the interpretation of some variables can be shared by both territorial entities, as statistically the economic and demographic weight of the municipal capital compared to the rest of the province is more significant.

Partners and professionals involved:

The project of the Province of Genoa is a part of a wider process of Social Budgeting in which all the Administration is involved. The two projects were carried out at the same time to evaluate the impact on the territory of the family policies that are among Municipalities' competences and the labour and employment policies that are one of the Province's competences.

In order to spread the process of Gender Budgeting to other administrations, a local institutions network was sponsored. In May 2003 the Province of Genoa signed with the Provinces of Modena and Siena an agreement for best practices exchange and network activities.

Particularly innovative and interesting elements:

The initiative in Genoa builds on the experience detailed above with an initiative built on three project activities: to suggest and decide (how to change budgeting procedures in order to strengthen the gender approach); to raise public awareness and advocate for political commitment (how to convince politicians and government personnel and administrators to use Gender Budgeting: lobbying and promotion plan); and to strengthen knowledge and applications on Gender Budgeting (how to introduce GBA in local transport services with an approach that considers gender, labour, family and social aspects). The approach taken was to analyze the reality of men and women in the region with respect to the demand for public services while on the other hand research with the local administration was carried out to identify political choices, budget reclassification and analysis of the services themselves. This first step led to the identification of a series of indicators on effectiveness and efficiency. These indicators were then used to carry out a gender audit of the budget cycle: policy decisions, budget decision and their impact reflected in the services provided. The Gender Budgeting exercise was then carried out following this cycle at the corresponding levels or departments (policy, administration and management). The project thus involved negotiation with each department councillor (political level); introducing GB into the balance sheet guidelines for the departments chosen and into the yearly social balance sheet (administrative level); and finally making appropriate changes in the services. The awareness raising activities targeted government at different levels, but also women's associations, trade unions and citizens at large. The methodology has been spread to other provinces and municipalities in the network.

3 MARCHE REGION

Budget cycle: 2003-2004; **Financing institutions:** Marche Region;

Project contact people, useful addresses, website: www.pariopportunita.regione.marche.it; luisa.baroni@regione.marche.it

Summary description of project:

A long term project meant to bring about Gender Budget fully incorporating the gender perspective. Pilot areas are social policy, health care, regional development, and transportation.

Strategies and actions:

Increase women's participation and better reflect gender concerns in the governance processes through gender analyses and public participation in budgeting processes (development, adoption and implementation of budgets at provincial levels).

Particularly innovative and interesting elements:

Increased public participation and Gender Mainstreaming in the government processes through gender analyses and influencing budgeting processes. Each department was also invited to specify its gender equality guidelines and to present the equality indicators it considered most relevant to its particular area of responsibility. The training and awareness raising at the level of the officials points to the possibility of continuing the work. In particular, the continuity of the inter-departmental group in the analysis of the budget can improve the identification of entries that are relevant to gender equality.

Piloted and improved methodology of gender expertise of budgets in the bureaucracy, summarized in an information package on Gender Budgeting in the Region. Information kit on Gender Budgeting covering such issues as content and methodology of gender analyses of budgets; scheme of public participation in budgeting processes; legal and institutional support of Gender Budgeting and other issues concerned; project participants now have enough professional skills and gender sensitivity to further develop and apply the methodology of gender analyses to budgets at the provincial level.

4 PROVINCE OF CATANZARO

Budget cycle: 2005-2006; **Financing institutions:** Province of Catanzaro; **Project contact people, useful addresses, website:** progetti@fondazionebrodolini.it; sacchetta@fondazionebrodolini.it, vingelli@unical.it

Summary description of project:

The Catanzaro initiative was started in 2007. The Fondazione Brodolini³ has been in charge of the project, the exploratory stage and budget analysis of which will be finished in July 2007. Worth noting is that the Province of Catanzaro is the first administration in the South of Italy which, through experimenting with GBA, has acknowledged the significance of the budget as the prime policy instrument and thus considers it highly important that gender analysis of all government policy areas be made within each of the corresponding departments.

Strategies and actions:

Given the fact other GBA experiences and literature are concentrated in the Northern part of Italy, this first part has been conducted with a special focus on the context. The relevance of adequate gender disaggregated data has been an important part of the efforts and the Statistics Office of the Province received additional instructions to have all official statistics disaggregated by sex. The following steps: A. Involvement of stakeholders (politicians, administrators and employees) through specific interviews on general and gender policy objectives; identification of the main areas of intervention of the Province (expenditures and revenues); B. Analysis of 2005 Final Budget and Preliminary Draft, including an overall forecast of revenue and expenditure for a given year (2006), plus different planning documents and surveys (Equal Opportunity Commission). It presents a disaggregation of the budget and a reclassification in 4 areas (1. directly related to gender/equal opportunities; 2. indirectly related to gender – education, professional training, employment, social services; 3. the “environmental area” – culture, sport, economic activities, transport, viability; 4. “neutral” area (administration costs); detailed identification and catalogue by each department and the actions they have taken to foster gender equality or to heighten awareness in addition to programmes specifically targeting various categories of women. The exercises proved helpful in identifying lack of proper sex disaggregated data as well as helping the different departments formulate recommendations conducive to changing the inequalities found. In all cases the recommendations will not advocate for more funds, but rather more equitable access to resources, and further research into the gender differentiated impact of the programmes. The initial analysis of indicators showed that the demand for services related to reconciling work with family life were particularly important. Therefore labour market policies, policies for services for different groups of the populations (children, adolescents, socially excluded, and older people) environmental policies (including transport policies) were identified as candidates to be analysed under a gender lens, which also coincided with areas that are within the competence of local authorities. The exercise produced a reclassification of the budget taking these “areas” into account, both on the income and the expenditure side. While examining the three categories of public expenditure, indicators can be established in order to judge and monitor the gender-sensitivity of a budget. Such indicators could be measuring the share of expenditure explicitly

³ The **Brodolini Foundation** was established on 9th April 1971 and for thirty two years has carried out research and studies regarding cultural trends and social forces following a rigorous and precise scientific and interdisciplinary approach. Since 2003, the Brodolini Foundation has cooperated with the **ETUI** - European Trade Union Institute and is part of the international research networks, **IWPLMS**, *International Working Party on Labour Market Segmentation* and **RLDWL**, *Regional and Local Development of Work and Labour*. The evolution of Italian and European society has meant that the Foundation has paid particular attention to the themes of social exclusion, inclusion and social policies. In this field, from 2003 the Foundation provides consultancy services to the **DG Education and Culture** on policies concerning **Learning Environment, Active Citizenship and Social Cohesion**. In 2003/2004 Fondazione Brodolini carried out the assessment of the Italian ESF mid term evaluation for DG Employment and Social Affairs.

targeting gender equality compared to the total expenditure, or evaluating the share of expenditure devoted to public services of special importance to women. Ideally, these indicators would include statistics that show how much of the expenditure actually gets translated into tangible benefits for women.

Partners and professionals involved:

Fondazione Brodolini (Rome) is in charge of the project. Provincial Equal Opportunity Committee. Equality Advisors.

Particularly innovative and interesting elements:

The initiative generated some important lessons about the availability and the limits of sex disaggregated data that affect the analysis of the budget from a gender perspective but it also raised questions about budget transparency and efficiency beyond the gender focus. The absence of performance based budgeting leaves a degree of discretion in spending, which can be politically driven.

Tutoring and training of administrators and employees (workshops) to raise awareness among officials, in order to make the GBA process stable and self-sustainable. The main aim will be to find mechanisms for turning the pilot project described above into an institutional procedure that will produce the necessary changes in the budget process (design, implementation and evaluation) in the future.

OTHER ITALIAN INITIATIVES

VALLE D'AOSTA Region (Project GenderAlp/ Project Bi.G) Programme EFRE, Interreg IIIB Alpine Space	2005-2007	Develop a mechanism for gender analyses of budget and mainstreaming gender in budget processes through public participation at the provincial level. Gender Mainstreaming in administrations; Gender Planning; Gender Budgeting; Network of administrations. Create critical mass of expertise and develop/improve the methodology of gender analyses of budgets.
Province of MASSA CAR- RARA	December 2004 – April 2006	Sectorial analysis (Sport). Analysis of the legislation in order to focus on the competences of the Province in this field; Analysis of specific documents (Provincial Plan and Regional Plan on sport activities); Analysis of databanks and statistics available on the subject to focus on: sport activities, practices, motivation with a gender perspective.
Province of MILANO Province	Starting December 2006	The initiative involves some municipalities in the Province of Milan mainly through training and tuition to transfer technical competences; handbook with guidelines for the reclassification of budgets in a gender perspective

Province of FERRARA	May 2005- May 2006	See LIGURIA for methodology
Province of TURIN	2006	See LIGURIA for methodology
Province of ALESSAN- DRIA and Municipality of Pinerolo	2005	See LIGURIA for methodology
Province of LA SPEZIA	2004	See LIGURIA for methodology
Municipality of RIMINI	2003-2004	See LIGURIA for methodology
Province of FLORENCE	2005-2006	See LIGURIA for methodology

CONCLUSION

The presented experiments in Italy in fact represent a first step in introducing concerns about gender equality into the budgetary process. The results of this scrutiny of activities do not give an accurate idea of the efforts undertaken, especially insofar as measures adopted or envisioned to reduce inequalities have not always undergone a stable and self-sustainable introduction in the administrative process. Rather, the exercises have gradually encompassed the administration involved, providing more detailed information on the status of women and efforts to achieve gender equality. Clearly, however, they do reveal the difficulty our administration has in grasping and incorporating concerns over gender equality. The future development of the GBA in Italy will show how and to what extent each administration has taken on board this process conducive to social and political renewal. In 2006 two proposals were issued at the Senate (by Sen. Dato and Sen. Boato). The proposals aim at implementing Gender Budgeting into the regular tasks of public administration. The proposals take into consideration that one major obstacle to the development of analytical policy tools, assessment of impacts and monitoring of policies is lack of appropriate data. This problem is particularly acute in the area of gender-disaggregated data. Thus, there is need for better data collection in general and gender-disaggregation of data in particular. The main problems relate to increasing awareness about gender and budgets, targeting the impact of the initiatives on concrete results, and guaranteeing the sustainability of initiatives. Basically three challenges are apparent in most of the experiences reviewed:

Weak understanding of gender issues in general (and thus the need to continue awareness raising).

Inadequate or insufficient participation and buy-in by all stakeholders (the fiscal authorities in particular), which, in turn, is a crucial element of the third challenge.

Sustainability of the initiative/Developing instruments, methods and procedures to implement Gender Budgeting as a standard task of governments and public administrations.

Increasing involvement of governments in Gender Budgeting means a risk that the governments take over the concept without changing policies substantively. Any Gender Budget project needs a dynamic outside government monitoring activities and a need for a move from the current strong focus on analysis to policy action. Analysis is an essential part but more attention needs to be directed towards changing policies in order to improve gender relations.

AUSTRIA



1 GENDER MAINSTREAMING

Gender Budgeting means the application of the principle of Gender Mainstreaming within the framework of budget management. Gender Budgeting represents an instrument for budgetary policy taking gender into account and it basically contains a systematic and complex analysis of budgetary decisions from a gender perspective. The implementation of Gender Mainstreaming must therefore be seen as a precondition for successful Gender Budgeting.

Austria has obligated itself to implement the strategy of Gender Mainstreaming politically and legally. This intention is based politically on various international and European action plans and its legal basis is the Amsterdam Treaty. The national basis of the realisation of Gender Mainstreaming is Article 7 of the Federal Constitution and so far three resolutions of the Council of Ministers (see Bergmann/Pimminger 2004¹). The legal basis for the realisation of Gender Mainstreaming has also been created in the individual Austrian federal lands by resolutions of the Land Parliament and Governments. An overview of international and national legal principles and initiatives and resolutions at federal level and at the level of the federal lands is provided by the website of the inter-departmental working group for Gender Mainstreaming (<http://www.imag-gendermainstreaming.at>).

Important impulses for the concrete implementation of Gender Mainstreaming in Austria proceeded mainly from the European Structural Funds. The leading role in practical implementation was taken up both on the European level and in Austria by the labour market policy. In 1999 Gender Mainstreaming was promoted as a realisation principle in the Austrian National Action Plan for Employment (NAP) in accordance with the directives of the employment policy. In the Target 3 programme document the horizontal support for the equality of men and women plays an important role for the realisation of the European Social Fund (ESF) in Austria.

For the current period of the structural fund (2007 to 2013) Gender Budgeting has been anchored as a key task in the Operation Programmes for the Employment programme point (Target 2b). In the context of the reform of the Austrian budget law it is planned to amend the targets and introduce administrative management aimed at consequences. The focus on consequences means that in the compiling of the budget and management of the budget there is concentration on the effect achieved by the means implemented. Within the framework of the concentration on consequences de facto equality of women and men has to be taken into account.

2 INITIATIVES OF GENDER BUDGETING IN AUSTRIA

The intensive study of Gender Budgeting was realised for the first time in the year 2000 within the framework of a civil-social initiative. The working team Women and the Budget was initiated in the "Beigewum", an association of critical sociologists and economists, and it published two basic publications on the topic of Gender Budgeting

¹ Bergmann, Nadja / Pimminger, Irene: PraxisHandBuch Gender Mainstreaming. Konzept. Umsetzung. Erfahrung. Wien 2004. <http://www.gem.or.at>

(Beigewum 2002, Bergmann et al 2004). The target of this initiative was to get the topic of Gender Budgeting into Austrian political discussion.

At the federal level the first step was the investigation of the Gender Mainstreaming working group at the Federal Ministry of Finance on the question to which extent income tax decreases or increases difference in incomes between women and men (Study: "Is the Austrian tax system gender-neutral?" - Federal Finance Ministry 2002).

In the framework of the Inter-ministerial Working Group for Gender Mainstreaming (IMAG) a group for Gender Budgeting was established, which started to work in May 2004. The IMAG group supported the ministries in the selection of budgetary items for carrying out the analysis of Gender Budgeting within the framework of the compilation of the budget for 2006. The specific consequences according to gender had to be analysed for at least one case per department (<http://www.imag-gendermainstreaming.at>).

An initiative exceeding the borders of the country is the GenderAlp! Project where twelve towns and regions of the Alpine area in Germany, France, Italy, Slovenia and Austria work on the topics of Gender Budgeting, Gender Planning and Gender Mainstreaming in administration (<http://www.genderalp.at>).

In the meantime approaches of Gender Budgeting have been carried out at all three levels of state, land and municipality, which have dealt with the topic at various levels and to varying depths. In the following text four examples concerning all three levels are described in greater detail and for each case problems and challenges are stated.

2.1 GENDER BUDGETING IN THE FINANCE DEPARTMENT

In 2001 a Gender Mainstreaming working group was established in the Federal Ministry of Finance consisting of leading state employees – always one woman and one man per department. In accordance with the Finance Minister than in office the "Tax Reform" project was commenced. Hence a study was prepared entitled "Is the Austrian tax system gender-neutral?", which is based on the comparison of the taxation of the wages and incomes of women and men.

From 2007 on a gender audit is to be introduced for the sphere of personnel and for planned measures in the context of the selected data and taxes relevant from the gender viewpoint. The introduction of the gender audit represents the central part of the focus on consequences, which is counted on in the framework of the planned reform of the budgetary law respectively an introduction of Gender Budgeting at the federal level.

The basis for the introduction of Gender Budgeting is the study carried out by the Austrian Institute for Economic Research (Österreichisches Institut für Wirtschaftsforschung) "Gender audit in the department of finance" (2006). Within this study manuals were prepared for the three spheres of taxes, expenses and personnel as instructions for the activity of administrative bodies. Additionally manuals and checklists were prepared for other important

areas as well. These contain questions or text criteria and indicators, which may be considered as the basis of the gender audit.

These instruments are intended to enable the evaluation of measures and intentions in the sphere of the department of finance from a gender perspective. At the same time a basis was created to take into account any gender-specific effects as an evaluation criterion in the auditing of future intentions on the part of expenditure and revenues.

2.1.1 Analysis of employment and incomes

With regard to the analysis of employees in the department of finance the following fields were identified as important and may be investigated with the aid of the prepared manual.

- Structure of employment and incomes
- Personnel development and careers
- Balance of working conditions with the wishes/needs of female and male employees.

2.1.2 Public Taxes

There are different forms of public taxes:

- Taxes relating to income (e.g. wages tax, income tax)
- Taxes relating to property (e.g. real estate tax, inheritance and gift tax)
- Taxes relating to expenditure (e.g. turnover tax, special consumer tax).

In the manuals prepared for these three types of taxes special tax instruments are also taken into account (e.g. non-taxable sums or bonuses). With a few exceptions (such as customs duty, levies on alcohol) taxes and payments and deductions in general display gender-relevant effects.

The gender-relevant aspects of impact, which must be recorded with the help of the prepared manuals, relate to the tax impact (especially the burden of taxation and the effects of distribution), impacts on behaviour and administrative aspects.

2.1.3 Expenditure

In the recording and evaluation of the impact of public expenditure differentiated according to gender it is necessary to take into account - as assessment criteria respectively as aspects of investigation and effect - the input, output and result that are connected with the public expenditure or compiling of public expenditure:

- Input: sources used for the provision of a public service and the effects connected with this on employment and income in institutions (jointly) financed from public means (e.g. are more men or women employed?)

- Output: *direct* impact of the public service and its use (e.g. do more men or more women profit from public expenditure?)
- Result: *indirect* and subsequent impacts of public services (e.g. what is the impact of public services such as the establishment of childcare facilities on the distribution of paid and unpaid work between men and women).

At least in the introductory phase the major part of the expenditure of the department of finance has not been part of the gender audit because either the appropriate information was not available at the ministry, it were inter-agency tasks and expenses or gender relevant effects were not expected .

2.1.4 Problematic aspects

With regard to the general implementation of Gender Budgeting, in spite of the first approaches, there still exist considerable shortcomings for the realisation of Gender Budgeting in the state budget. Apart from that the following points were named:²

- No coherent framework for Gender Budgeting
- No clearly defined targets
- No methodological assignment
- Intermixture of Gender Mainstreaming, Gender Budgeting and women's promotion
- Absence of overall analysis – so far only analyses of details are available
- Budgeting only with regard to the women's budget.

2.1.5 Institutionalisation of gender audits in the department of finance

As requirements respectively framework conditions for successful realisation the Ministry of Finance has defined:³

- Clear communication of political will and the involvement of political and administrative levels of management
- Sensitisation of male/female employees for gender aspects
- Construction of gender competences for leading workers and male/female employees
- Clear structures of management at a high level and clear definition of authority, provision of sufficient financial resources (especially for sensitisation and training, build up of know-how, external expert opinions, ad hoc intensification of commissional work)
- Creation of structures for institutionalised and informal exchange
- Control of success: systematic evaluation of measures with regard to gender equality progress and where required adjustment of the implementation strategy.

² Sybille Pirklbauer, 2007; non-published lecture; Conference on Gender Mainstreaming in Austria – Policy of Equal Opportunities on the Labour Market between Utopia and Realisation; see also: <http://www.gem.or.at>.

³ Cf. <http://www.bmf.gv.at/finanzministerium/gendermainstreaming>.

2.2 GENDER BUDGETING IN UPPER AUSTRIA

In 2004 the process of Gender Budgeting was started in Upper Austria with the constitution of a group of male and female experts consisting of representatives of both genders from the finance department, professional departments whose budget was analysed, the office for women's issues and the Gender Mainstreaming group of the Land Government Office.

The first period of the project focussed on the analysis of the current situation and was carried out by the Austrian Institute for Economic Research (WIFO) together with Solution – social research and development and executed by a group of male and female experts of the land of Upper Austria.

The following topics were analysed:

- Direct benefit of expenditure: "Who benefits from the expenditure primarily, men or women?"
- Impacts on employment: Analysis of the impacts of individual expenditures on employment and analysis of the structure of incomes
- Internal and external effects of measures: Effect of expenditure on the division of unpaid work, on earning activity and Care Economy.

Analysis was aimed at the definition and description of inequality according to gender, stipulation of concrete target criteria, development of appropriate indicators and proposals for the elaboration of a set of measures for overcoming gender disparities.

The long-term target of the pilot project is the implementation of the financial political method from the gender viewpoint in the budgetary policy of the land. The general question is concerning the possibility of conclusive itemisation with regard to a gender specific utilisation of budgetary means, in other words the development of a set of indicators, the appropriate system of data and the analysis of necessary framework conditions for the permanent installation of Gender Budgeting.

Selected parts of expenditure from the sphere of education, the health service and sport of the land budget in the final accounts for 2003 and in the draft budget for 2004 were in the centre of the analysis. The spheres of education, the health service and sport accounted for a total of roughly one third of the budget of Upper Austria. The focal point of the study was the investigation of gender effects connected with expenditure in these three spheres. Furthermore standards for the realisation of Gender Budgeting at the process level and elements of a package of measures for the institutionalisation and realisation of Gender Budgeting in the land budget of Upper Austria were elaborated.

For the analysis of the current situation and the formulation of measures for gender equality concrete targets for the equality of women and men were acknowledged to be necessary. Hence superordinate and also specific gender equality targets were defined in the appropriate policy spheres.

The superordinate equality targets relate to the general dimensions of equality between men and women (e.g. the same possibilities for women and men in economic independence due to gainful employment, the same division of power and influence between women and men with regard to political and economic decisions and processes). Starting from the superordinate equality targets the gender equality targets in relation to work and incomes were elaborated (e.g. the same income possibilities for women and men, the same division and recognition of the unpaid work of women and men). For the spheres of education, the health service and sport equality targets specific to the given sphere were formulated.

Analogically to the equality targets general/interdisciplinary as well as area specific criteria and indicators were developed for the realisation of the analysis of the current situation.

Problematic aspects that appeared in the pilot study:⁴

- The trade-off between broadness and depth of the investigation, particularly in the budgetary fields that consist of a whole series of heterogeneous budgetary items, such as the health service;
- In the analysis of individual areas of the budget it is necessary to start on the level or in the institution that is responsible for public finances because this is where the best data exist;
- Analysis of Gender Budgeting requires as one of the first steps the formulation of the general equality targets (especially the equality targets with regard to work and income) and the equality targets specific for the area, on the basis of which the criteria and indicators of the investigation must be formulated;
- In the selection of analysis methods it is necessary to take the concrete problems of analyses of the Gender Budget into account.
- The following statements were listed as benefits of the project:⁵
- The transparency of the activities of the public sector is increased
- There is improvement of the efficiency, adequacy of targets and effectiveness of public expenditure
- There is an increase in the sensibility of policy and administration towards the demands of equality
- Analyses of the Gender Budget provide better information bases as far as the existing shortcomings in equality and the extensive impacts of public spending or incomes are concerned, and for planning and controlling of the budget
- Analyses of the Gender Budget enable the implementation of the existing strategy of Gender Mainstreaming in the budgets of the state levels or institutions concerned
- Analyses of the Gender Budget represent an important preparation for the reform of administrative and budgetary law.

Final Report: Christine Mayrhuber, Michaela Neumayr, Margit Schratzenstaller (WIFO), Birgit Buchinger, Ulrike Gschwandtner (Solution) (2006): Analysis of the Gender Budget for Upper Austria. Study of the Österreichischen Instituts für Wirtschaftsforschung und Solution by order of the Office of the Land Government of Upper Austria, Vienna.⁶

⁴ Margit Schratzenstaller in the discussion „The budget matters! – Compiling of a fair budget from the gender aspect“, 26 March 2007 in Parliament.

⁵ Ibidem

⁶ See http://www.ooe.gv.at/cps/rde/xchg/SID-3DCFCFC3-E3E76E5C/ooe/hs.xsl/36705_DEU_HTML.htm.

2.3 GENDER BUDGETING IN VIENNA

At the level of the federal land of Vienna there has been political determination for women's policy and the policy of equality since 1 January 2000. Since this time Gender Mainstreaming has been anchored in the agenda of the city council. Apart from various approaches to the implementation of Gender Mainstreaming (such as the establishment of a control centre for planning and construction or the integration of Gender Mainstreaming in the compiling of plans for development of the city and the transport plan), an employee responsible for Gender Mainstreaming was appointed in the management of the city council in 2004. For the realisation phase a project manager for Gender Mainstreaming was appointed a year later in the management of the city council (area of organisation).

In 2005 the Vienna Land Government decided on the construction of Gender Mainstreaming in the field of Gender Budgeting. For this purpose representatives for Gender Budgeting were appointed (female workers in financial administration and male and female budget coordinators of the individual groups) who together with the guiding group for Gender Mainstreaming prepared a realisation plan for the gradual implementation of Gender Budgeting. The Vienna government could base this on the results of the basic research and various studies and analyses. One of the bases was the study of the Institute for Advanced Studies (Institut für Höhere Studien - IHS) ordered by the Statistical Office (Statistik Austria), department for women's issues, of the city of Vienna on "Gender Accounting". On the basis of the order of the Viennese Support Fund for Employees (Wiener ArbeitnehmerInnen-Förderungs fonds - Waff) the Vienna labour market was investigated according to the criteria of Gender Mainstreaming.

Beginning with the draft budget for 2006 there is an own chapter in the preliminary budget for Gender Budgeting in the appropriate final accounts (i.e. from the final accounts for 2006). New in comparison with the procedure of other public institutions not only parts of the budget are clarified, but also for the first time all budgetary approaches are verified from the viewpoint of their importance to gender. Special emphasis is placed on gender equality on the labour market and on incomes. Here measurement is done using a specific indicator.

As there is no homogenous method of calculation either in Austria or in whole of Europe, a specific method is now being developed. This should expand the set of indicators of Gender Budgeting and thus provide those responsible for the budget with information for management.

2.3.1 Problematic aspects

The following points were named as conflict zones in the process of Gender Budgeting by the responsible persons in financial administration in Vienna:⁷

- The traditional system of depiction hinders complex analyses and has a different depth of classification
- Costs of analyses in the sphere of basic data are excessively high (e.g. black box of domestic work)

⁷ Andrea Hlavac in the discussion „The budget matters! – Compiling of a just budget from the gender aspect“, 26 March 2007 in Parliament. See <http://www.wien.gv.at/menschen/gendermainstreaming/stelle/budgeting.html>, <http://www.wien.gv.at/finanzen/budget/>

- Benchmarking is hampered by heterogeneous budget principles (e.g.: comparison of the federal lands is not useful everywhere, comparison of European cities is only partly possible at present)
- National-economic methods versus legal standardisation versus economic instruments (e.g.: external effects, changes in constitution, decrees, New Public Management)

2.3.2 Benefits

The following were listed as positive effects:

- Gender specific user analysis is acknowledged as standard by now
- A continuous thinking process has been set in motion
- There is higher acceptance of the already existing initiatives and projects of Gender Mainstreaming (e.g. support of universities of applied sciences, promotion of the economy, promotion of the labour market, culture and science)
- There has been achieved a diffusion of know-how of internal experts (planning, construction, health service, etc.)
- Additional benefit for more accurate collection of internal management data has been acknowledged
- Positive competition is taking place.

2.4 GENDER BUDGETING IN THE TOWN OF TULLN

As opposed to the federal capital of Vienna with around 1.5 million inhabitants, Tulln is a small town in Lower Austria with roughly 14,000 inhabitants. On this scale Gender Mainstreaming is not the main topic and the initiatives of Gender Budgeting take place more as local interventions characterised by great personal commitment, rather than as a structured procedure. In Tulln in 2002 a female member of the municipal council at that time, now councillor for women's issues, Liane Marecsek investigated the municipal budget from the gender perspective, which entered literature as one of the first initiatives of communal Gender Budgeting in Austria. As opposed to Vienna, this analysis was not based on the political determination of the leadership of the town, nor did the general public in the town participate. It was initiated by the Green Party member of the municipal council Marecsek, the Greens of Lower Austria, in the framework of the awarding of the title Woman of the Year. With great personal commitment the councillor became interested in the financial economy of the town of Tulln and started to analyse the various items from the gender perspective.

To reach a first sensitization and to show the need for more detailed monitoring several issues were raised without claiming to systematic analyses. The results showed a clear discrimination of women in the communal budgetary policy. Two levels of analysis were taken into account. At the level of the creation of processes the representation of women was investigated, i.e. how many women in which position participated in the budgetary policy and the allocation of communal finances. Here the extremely low formal participation of women in the municipal policy became obvious. Imbalances were shown from two viewpoints: both in the observation of the hierarchic filling of positions (leading functions such as the office of mayor, leadership of the municipal authority, leadership of the

planning office, head of the office of the chamber or financial administration) and also in differentiation according to specific tasks (“typically male” fields of activity such as the control committee or the building, planning and housing committee with more extensive authority than the “traditionally female” thematic fields such as family and recreation or education, youth and culture) the stronger decision-making power of the men was clearly visible.

These allocations show the imbalance in decision-making processes in communal policy. The second level of analysis focussed on the **perspective of the impact of financial economy**. Four spheres of communal policy were investigated more closely where relatively large financial means flowed and still flow and where the different needs of women and men can be clearly seen: Transport and Road Construction, Social and Communal Welfare, Subsidies and Protection of Nature and the Countryside.

In these areas the priorities of communal policy were made visible by means of clear budgetary items. For instance around 3.4 million Euros were expended in the framework of the transport policy on the building of roads, parking garages, parking areas or equipment according to the rules of the road in 2003. In contrast investment in public transport (such as the construction of bus stops and support for municipal public transport such as Postbus or Sammeltaxi) and the construction of cycle tracks and tourist routes received the low amount of 430,000 Euros. The communal policy gave priority to mobility focussed on private cars and scarcely supported other forms such as public transport, cycling and walking. If we look at the results of investigations of behaviour linked with the mobility of men and women, the data of driving licence ownership and possibilities of using a private car it is evident that the communal investments were mainly to the benefit of men and chances were unevenly divided with regard to mobility between men and women.

The stimulating and clear analyses of the councillor, however, had no influence in the town of Tulln. The results were not even discussed in the municipal council and Ms. Marecsek published them in the public and party media (newspapers, discussions and educational events). Pilot measures were created and proposed from the results, but they finally foundered on the ruling parties – even though the federal land and the Austrian union of towns promised to take over a large part of the costs. It must be ascribed to the personal commitment of the town councillor that the proposal keeps being re-submitted for discussion and changes are slowly appearing as far as concerns, for instance, the representation of women in the town council.

2.4.1 Problematic aspects

- In Tulln, political commitment for Gender Budgeting does not exist. In the sense of the top-down strategy it is essential that there is a clear standpoint on Gender Mainstreaming and Gender Budgeting “from the top”. National acclaim of Gender Mainstreaming reaches the communal level only to a small extent and with less effect. Gender analysis of the budget must be politically demanded at the appropriate level (here the municipal level); otherwise it has no chance of being promoted (e.g. access to the relevant data and information must be ensured, data divided according to gender must be acquired, etc.).
- Political importance in the municipal council hindered and hinders the handling of this topic in Tulln as far as its content is concerned. Submitted by a small opposition party and more tolerated than supported by

the leadership of the town, initiatives for Gender Budgeting have little chance and relatively little potential for change.

- Additionally aggravating are the partially narrow traditional rural structures. The pragmatic and unemotional handling of power relations, the hierarchy of the genders and the roles of gender is often more difficult in country areas than in urbanised regions – the communal policy here is more strongly influenced by men and the disposition to discuss gender equality tends to be low.
- Experiences in Tulln show: Also on the small scale of communal policy the implementation of Gender Budgeting or Gender Mainstreaming needs:
 - Political determination (top-down) and concrete directives that support and lead to the realisation of measures
 - Committed people at the base (bottom-up) who push forward the sensitising of active players and bring the topic to mind
 - Resources for the realisation of pilot projects, information and training, installation of programmes, etc.

2.4.2 Advantages and benefits

- Through analyses, publication activity and numerous proposals the first sensitisation of male and female communal politicians has been achieved. For instance in the communal elections in 2004 considerably more women appeared on the candidate sheets of parties and since then also in the municipal council. Slowly and gradually the culture of thinking and discussion is beginning to change and gender topics are entering the agenda of meetings (at least on International Women's Day).
- Gender analysis of the communal budget facilitates a discussion of political priorities in the clear language of figures and therefore represents a starting point for Gender Mainstreaming.
- Due to the low power to succeed in the municipal council as a small party the town councillor uses other ways of shaping political public opinion. She has implemented and is implementing the most varied (educational and informative) initiatives in the ranks of her own party (at land and federal level), creates connections among politically committed women in the municipal council outside the framework of the party, utilises public debate and focuses on the creation of public opinion among the population.

Results: Liane Marecsek (2005): The municipal budget and communal policy from a woman's viewpoint. Set of sheets for presentation of the results of the analysis of the municipal budget of Tulln.

CONCLUSION



The submitted material is the culmination of the target set by the participants in the project for themselves – to try to map out the legal regulation of budgeting from the viewpoint of equality of women and men and its practical application, especially in municipal budgets. Basically it can be summarised that the legal framework for the requirement of equality is comparable in all the legal codes investigated – it is based primarily on the anchorage of the principle of equality (and not only of gender) in the Constitutions.¹

Connected to the general legal regulation of equality is a varied range of special regulations contained in specific laws. Here differences can already be found among the legislations of the individual countries (for instance in the Czech Republic there is still no implementation of community secondary law in the sphere of the ensuring of equal treatment and protection against discrimination reflected in a separate anti-discrimination law). In spite of this it is possible to conclude that systematic attention is devoted to the actual requirement of equality and the ban on discrimination, or the projection of this requirement into legal regulations.

The situation is somewhat different in the budgetary process where the projection of Gender Budgeting in connection with the legislative framework is rather only just beginning. This is particularly obvious in the newly acceded countries, which primarily face a number of economic difficulties, and Gender Budgeting and Gender Mainstreaming is for them so far a mainly academic and more or less peripheral matter. This increases, of course, the need for joint communitarian projects, which on the one hand would help accelerate development in the sphere of Gender Budgeting and on the other would create a solid methodological background for the introduction of gender planning in the budgetary process at local, regional and state level.

From the basic material acquired in the framework of this project it emerges that Gender Budgeting is perceived by interested subjects as a primary political instrument for gender equality to which it is necessary to ascribe increasing importance (especially in the future) and particularly in relation to the need for greater and qualitatively based growth of the inclusion of women in the work process. This growth is evoked by the demonstrable ageing of the European population and the decline in the birth rate. From this viewpoint the creation of equal conditions and opportunities for the arrival of women on the labour market and their continuing in it is unavoidable. This unequivocal need, obviously not doubted by anyone, comes up, however, against the still rooted ideas of the traditional role of the woman rather as a mother and defender of the family hearth and against social barriers created on the basis of this premise.

Gender Budgeting, if it is applied at all, has no problem with respecting of the basic principles that are generally considered to be:

- a) Equality
- b) Transparency
- c) Responsibility
- d) Expediency

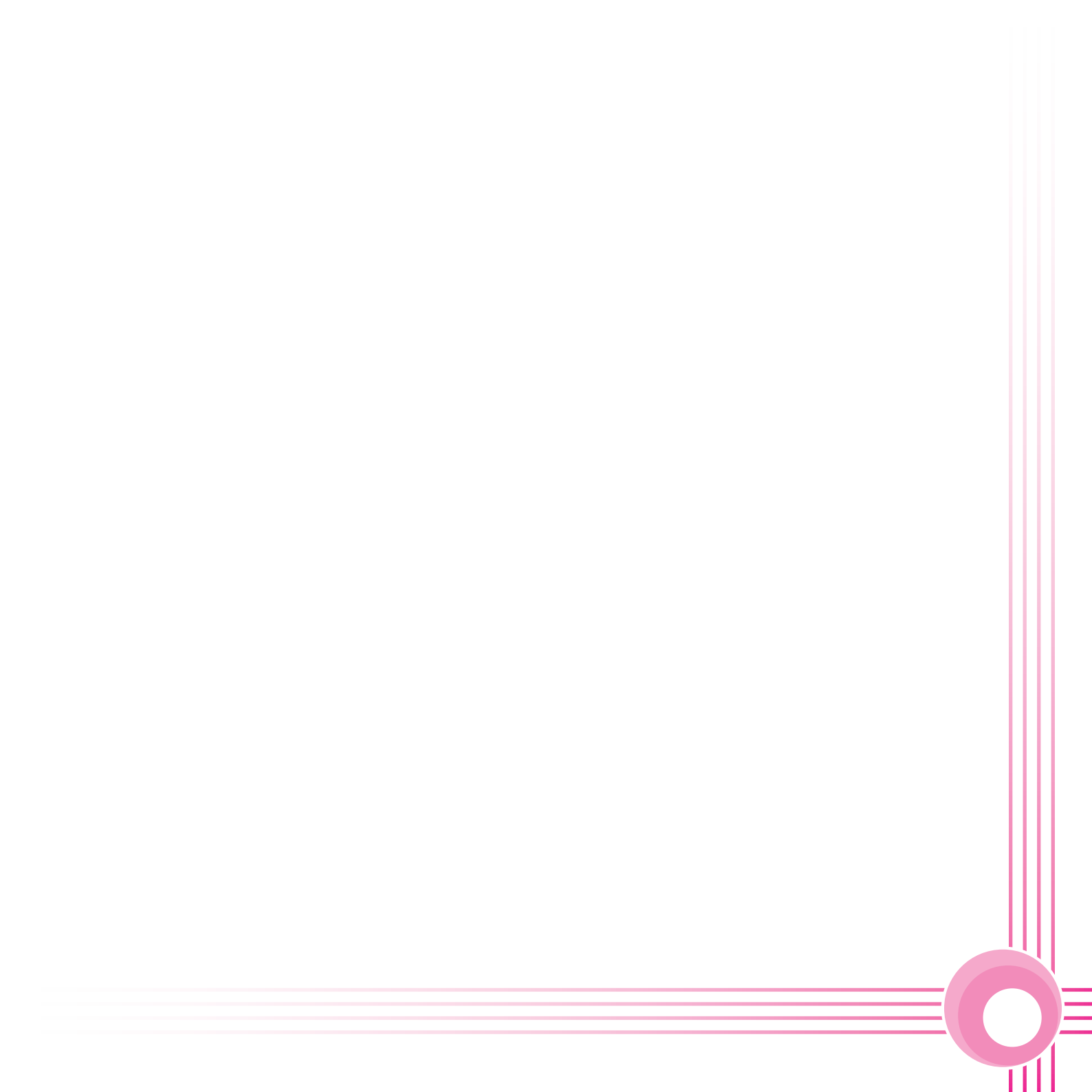
¹ Cf. Article 70/A of the Constitution of the Hungarian Republic, Article 6 of the Constitution of the Bulgarian Republic, Article 3 of the Constitution of the Italian Republic, Article 7 of the Constitution of the Austrian Republic, and Article 3 of the Charter of Basic Rights and Freedoms as part of the constitutional order of the Czech Republic.

In the same way there are no doubts about the necessity and need for Gender Budgeting itself. The greatest problems occur at the moment of application in practice. The actors in the process of Gender Budgeting repeatedly agree that the basic starting-point is the quality selection of the indicators of budgetary equality and the quality collection of data and subsequently the retrospective assessment of budgets (so far preference is given to their expenditure side) in view of these indicators. The selected data are most frequently (and also most easily) drawn from the official statistics of central statistical offices. These statistics emerge from similar methods and are comparable. The demographic findings are thus one of the first steps on the information path, which is generally well prepared and can be used without great difficulty in any country or territory.

It cannot be concealed, however, and it also emerges clearly from the basic material acquired in this project, that the further steps leading to true gender planning and the creation of gender-balanced budgets are far less clear, or else are considered as undoubtedly more difficult. The key role in application practice is played by the attitude of society (without differentiation of gender), which still does not perceive the gender problem as a priority. To destroy the traditional view of the status of women and achieve a change in the attitude to the employed woman and mother will clearly be one of the most demanding tasks and challenges that the whole of society will have to face in the future, and it can be compared without exaggeration to such a theme as, for instance, racial segregation. In no way is it possible to expect a rapid shift and palpable immediate results. On the contrary, we all have before us rather gradual and patient work on changing thinking, destroying our own prejudices and perceiving gender equality in all its aspects as a natural phenomenon, demanding and vitally essential for the further favourable development of society.



The aim of the project „Gender Budgeting in Practice“ is the elaboration of different national approaches to gender equality and gender budgeting. Initiatives in the context of gender sensitive budget processing were collected and analysed by the project partners in the Czech Republic, Bulgaria, Italy, Hungary and Austria. This report is a compilation of the national contributions and reflects the diversity of preconditions and strategies.



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