

*Katarzyna Bałandynowicz – Panfil
Urszula Opacka*

Gdańsk Gender Budget Initiative

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Gdańsk Gender Budget Initiative

authors:

Katarzyna Bałandynowicz - Panfil, Urszula Opacka,
Gdańsk University, Foreign Trade Department

coordination and editing

Zofia Łapniewska
The Network of East-West Women
NEWW-Polska

translation:

Adam Jagusiak

graphic design and DTP:

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The Network of East-West Women NEWW Polska
ul. Miszewskiego 17 p. 100
80 - 239 Gdańsk, Poland
tel: +4858 344 97 50
tel/fax: +4858 344 38 53
e-mail: neww@neww.org.pl
web: <http://www.neww.org.pl>

Why a city budget needs to take gender into account

Poland in the times of transition had to go through a period of deteriorating living conditions. Women were affected the most. They have been more dependent on the services provided by the state and those services collapsed. Looking back at the early 90ties we wish we would avoid the same mistakes. It was a time when the whole society, not just women, lost control over the course of social development. Public life lacked transparency and people had no economic knowledge. It is important for the whole society to be able to monitor how public funds are spent. Economic processes have a different impact on the situation of women and men, however, and that's why it is important to do a budget analysis from the gender perspective. It can help women to get more control over authorities of every level.

Budget is a political and social declaration. It reflects economic and social priorities of the authorities and through the budget authorities implement their electional pledge. Budget analysis is a form of holding the government responsible for what it promised and is obliged to carry out. Supporting of the equality of opportunities for women and men is one of the promises that need constant monitoring. How the government distributes public funds is a very important statement as far as real actions and intentions are concerned.

Gender budget is a tool to achieve more transparency as it points out to the way the money is spent, including women's needs. Authorities frequently take up verbal obligation, but fail to implement them and put aside money for projects supporting women's needs (e.g. fighting domestic violence). Budget analysis proves the actual priorities of the government and gives women an instrument to hold the government accountable for failures to work towards achieving the promised objectives.

Gender budget is more than just demanding more money for women's projects. Those rarely go beyond 1% of the whole budget. Gender budget is another look at the state from women's point of view. It involves redefining priorities and distribution of public funds. The impact of public spending on women and men needs to be analyzed. This may result in increasing of sums meant for improving the opportunities of women through education programs, health care or supporting companies managed by women. Public services can get more funds as women are the ones who benefit from them more.

Gdańsk Gender Budget Initiative aiming at creating permanent instruments of controlling local authorities and their expenditure from the gender perspective. Its ambition is to help create equal opportunities for all. We want to monitor the local government on regular basis to know how public money is spent and to encourage them to include gender budget into their own repertory of research tools.

*Małgorzata Tarasiewicz,
Director of the Network of East West Women*

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Gender budgeting is a relatively new concept for women's NGOs in CEE/NIS. In April 2003 Network of East-West Women (NEWW) and NEWW-Polska held its second Gender Policy Conference, "Women and Economy" and conducted intense two-day training on gender budgeting for leaders of women's NGOs from over ten countries in CEE/NIS. This Conference provided the first regional forum to encourage discussion and cooperation aimed at developing strategic ways to use gender budgeting as a tool for long-term social change.

As a direct outcome of this conference the CEE/NIS Regional Network on Budget Initiatives and Gender (BIG) was launched. As its first task, the BIG Working Group established a set of core criteria that participants viewed were the necessary elements of any Gender Budget Initiative, whether on the local, country, regional or international level. BIG participants came to consensus that in order to ensure the successful implementation of GBI in CEE/NIS, it is important to share resources, expertise, and knowledge and to collaborate with each other on a continuous basis.

In April 2004 NEWW and NEWW-Polska organized a conference "Gender Budgeting in East-Central Europe and countries of ex-Soviet Union" since as the Coordinators of BIG, they wanted to continue to support the collaborative process begun in Gdańsk, as an innovative strategy to promote gender equality throughout CEE/NIS.

Although gender budget projects are underway in Kosovo, Bulgaria and Russia, there has been no regional budget initiative undertaken in CEE/NIS to promote cooperation. NEWW and NEWW-Polska hope that the project Gender Budget for Gdańsk could serve as a model in the region and will help in building of a network aiming at identifying appropriate needs and solutions and sharing strategies and resources. NEWW and NEWW-Polska want to provide opportunities for women and men's NGOs to develop analytical skills, budgetary expertise and advocacy initiatives to influence and participate in public policy decision-making processes. The Gdańsk Gender Budget Initiative's aim is to serve as an example for women NGOs and for authorities in the region.

Results of the Gender Budget analysis in Gdańsk are presented in the report below. It could be done thanks to the invaluable work of the experts from Gdańsk University. They collected data and got acquainted with a plethora of foreign publications. NEWW-Polska helped them to get the necessary data applying to particular institutions and the experts reviewed them, drew conclusions and suggested recommendations.

Thanks to the input of the staff of NEWW-Polska many new ideas were conceived. Their future implementation will surely boost the position of women on the labor market and help fight unemployment. Still it depends on the local authorities how much progress will be achieved as well as on the engagement of other segments of the local community. Gender Budget for Gdańsk is a step to improve the situation of women in the city. NEWW Polska will continue its efforts to encourage local authorities to use and benefit from gender budgeting on a broader scale.

Zofia Łapniewska, Project Coordinator

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Introduction

The analysis presented below is a summary of a complete report. The report is the first attempt to scrutinize actions of a local government in Poland in reference to gender. In the last years there were several interesting reports written on the situation of women and their rights. Nevertheless these reports focus on the central government and neglect issues that can be dealt with by local authorities. This report aims at presenting the tasks and actions in the local perspective.

The report is interdisciplinary and multifaceted. So far most analyses have been legal or economical exclusively. This report assumes that the problems discussed below pertain to particular groups of the inhabitants of the city and assistance and attempts of the local government to deal with the problems are not always well directed. Hence many recommendations of the report make reference not only to law, economy, but also psychological and social issues. Solutions adopted by other countries are presented.

The main objective of the report is to offer solutions for the local government of Gdańsk to make it more oriented towards gender. The synopsis presents a set of examples and is an ideal guide for anyone interested in gender issues. It can also be used by people who want to work for women's rights in their own regions. For them Gdańsk can serve as an example.

Gender is a basic social category. We are born, live and die defined by our gender. This in turn defines our social relations, especially through stereotypes of gender roles. They tell us how to act as women and men, what obligations and what sort of social expectations we face. As women and men we tend to have different needs and all sorts of economic, political and social decisions taken by the government influence our situation in a different way. To put it simply taxpayers and beneficiaries of taxes are women and men. It has been noticed in many countries that the same decisions can lead to widening of the inequality between women and men if they are made without gender sensitivity. It happens because gender is an important factor for one's work, income and lifestyle. To consciously accept the gender perspective in economic planning helps one to understand how politics shapes the situation of both women and men. Gender perspective becomes more and more common in modern macro economy of numerous countries.

An additional motivation for the report in question is the fact that most tasks performed by women and men are not split along gender lines. No one considers work done at home or taking care of family members when analyzing labor markets.

Most of initiatives and analyses done so far focus on the central state budget. This is another form of promoting equality, not only in social and legal aspects, but also in economical one. To achieve that goal analyses of state budgets are conducted to disclose how budgets are constructed, how the money is spent and how it influences the situation of women and men. Central budgets usually have general goals. The analysis presented below aims at presenting the growing importance of local communities and their contribution to creating and sustaining democracy. It is worth to take a look at the objectives of local budgets. It seems that local policy is more efficient at identifying needs of the local population.

The full report discusses in detail situation of women and men in Gdańsk including demographic structure, education, health and local labor market. The synopsis is limited to pointing to basic conclusions pertaining to the quality of life of the population of Gdańsk.

Next part of the synopsis is devoted to methods and tools used in other countries to plan gender budgets. This part defines gender budget, stages of its planning and advantages for the local community and local self-government. The objective of this part is to characterize the nature of gender budgets in the making.

Third part focuses on the budgets of local self-governments and discusses the relations between local communities and central government and its financial policies. It was meant to define the possibilities of local authorities to fulfill their basic task - meet the needs of the city population.

The last part of the synopsis deals with three selected issues of Gdańsk society and presents recommendations, which may serve as aids in planning budgets in the Pomeranian region. Detailed analysis can be found in the full version of the report. The problems that were selected are by far not the only ones and many would not even consider them most important. Limitation, however, was necessary. It makes the report more compact and selection enables to present tangible suggestions.

Materials of the Statistical Bureau in Gdańsk and web pages of the Town Hall were used as sources of data. We acknowledge the assistance of National Health Fund and Police Department in Gdańsk as well as Powiat¹ and Voivodeship Departments of Labor (Powiatowy i Wojewódzki Urząd Pracy). Thanks to their help it was possible to include data pertaining to health prophylaxis, crime and punitive measures.

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A number of papers prepared by Polish and international institutions were quoted and work of Polish and international researchers was of help to the authors of this report as well as materials of the Center for Conducting Opinion Polls and the World Bank pertaining to women in societies in transition. Nevertheless not all sources had statistics available and some were outdated. Hence the analysis has limitations as far as some details are concerned. The report may be viewed as a starting point for a discussion about local issues and ways to deal with them in gender perspective.

PART I

Situation of women and men in Gdańsk

1 Factors shaping the quality of life in Gdańsk – basic conclusions

In 2002 national census was conducted. Its results can be used to point to some facts about the population of Gdańsk.

Firstly it is a city whose population is decreasing. Considering small number of children this tendency is disturbing. Gdańsk is not alone here, the whole country is losing population and this calls for measures. Friendly and advantageous environment for families planning children is crucial. Efficient and well developed system of child care is needed as it may help families to reconcile duties at work and at home.

On the other hand the proportion of seniors is on the rise. They also need care and attention. It is necessary to create a system, which enable seniors to find assistance in daily chores and health care and also help them use their potential - at work and utilizing their spare time. Poverty among seniors is a striking problem and there are more women than men in this group. There is a gap between median retirement benefits paid to women and men and programs to alleviate this are necessary. Possibilities of extra work for seniors to supplement income are worth considering.

Gdańsk has a sizable group of people with disabilities. Their problems should be noticed by authorities, NGOs and charities. Their programs should be aimed at women and men specifically. Unemployment of the disabled is another issue that should be viewed along gender lines. One important cause of unemployment in this group is the lack of connection between labor market and education. Women are a majority among the disabled and they should get more assistance directed at them to help them be more active. Assistance should be channeled through institutions which know local labor market. Education practically connected to labor market is crucial. Another problem for the disabled is poor infrastructure, not adapted to their needs. Street-cars are an insurmountable barrier for many disabled in Gdańsk. As long as they are not fully mobile they feel excluded and not fully productive members of society.

Gdańsk does a poor job in using human resources. Requirements of the labor markets change and evolve quickly. There is not much correlation between the market and general directions of education, including vocational. Moreover not much is done to improve the situation. There is very little research done to anticipate tendencies in labor market and help schools react to the results. Basically those professionals who are needed are in short supply, others are overabundant. It is worth stressing that women in Gdańsk are on the average better educated than men. Also unemployed women are better educated. Nevertheless women more often choose education path reflecting traditional gender roles. More often than men women have no specialization as they constitute majority of students in secondary schools of comprehensive character. Hence their problems in finding jobs.

Long lasting unemployment is a serious threat for women in Gdańsk. Repetitive failures in looking for a job, lack of activity and frustrations can lead to lowering of their mood and depression. People who are permanently unemployed should have access to a psychologist.

Young women are a considerable group among unemployed women. It is a disturbing find. Employers consider young women more costly. Programs are needed to support employers and help them see young women as valuable employees. Those employers whose policy towards young women is friendly should be promoted by local authorities. Young women with children and families should not be considered "a burden" for the company.

Maternity leaves are an additional problem for women as they are the ones who take them much more often than men. Equality in this area should be a fact accepted by women and men. A reliable and high quality child care helps women balance duties at home and work. It gives women competitive edge as they look for jobs. Child care can also help those who never tried find jobs as they thought it infeasible. So child care can boost the level of employment in Gdańsk. There is a role to play also for private kindergartens subsidized by local authorities or private kindergartens organized by employers.

The report draws attention to low interest of women in politics and actions of the city. There is no lobby working for the improvement of the quality of life in Gdańsk and especially there is no lobby working from the gen-

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der perspective. It is a big challenge for NGOs to raise the political consciousness of women and to create local lobbies.

As for quality of life hooliganism and vandalism are pervasive dangers in Gdańsk. It is visible in parks, green areas or even the center of the Old Town. Improving safety is necessary.

Poor prophylaxis, difficult access to specialists, inadequate medical service does not help to reduce the number of cases of cancer and heart diseases. Examinations must be conducted on regular basis, now they are accidental. Both women and men want are keen to get treatment. Sale of over the counter drugs is growing. However, the public health care system does not enjoy much trust and private care is too expensive. It should be a priority to create programs that educate patients and encourage them to use prophylaxis. One way is to organize mass actions, both medical examinations and of educational character and advertise them well. Alcoholism among women is also on the rise, which constitutes also a serious social problem.

Authorities are interested in improving the quality of life. It can be better achieved if it is done with having the adequate needs of women and men identified. It helps allocate financial means better and better serve the needs of the population.

Part II

Gender budget

2 The meaning of gender budget

2.1 Definition and brief history

Gender budget (GB) is a relatively new approach to promote gender equality. It is estimated that there are over 60 countries which take gender into consideration when planning budgets. Australia was a pioneer country and back in 1984 it introduced yearly reports about programs for women called women's budgets². After Australia other countries of the British Commonwealth and some countries in Africa and Asia began to create their own gender budgets. They were supported in their endeavors by international organizations like UNIFEM and the World Bank. Gender budget was considered a good tool to fight discrimination against women in those countries. Moreover characteristics of gender budgets, i.e. transparency, flexibility, reliability and supervision make it an appropriate tool to use in democratic countries and civil societies, in which all citizens are entitled to full and adequate information.

Later on countries of the European Union became interested in gender analyses as they noticed advantages and new possibilities brought about by gender budgets. The EU issued recommendations for more balanced policy aiming at achieving equality of women and men.

Those attempts had different names, they were called women's budget before the name of gender budgets became commonly used. Analyses pertain both to the state budget as a whole and to some areas, like fighting violence, health care and education. It is a shared experience of many countries that most statistical data are not gender sensitive and it is a problem to use them analytically³.

Gender budget is an analysis of the state's finances from the perspective of gender equality. It has to take into consideration all levels of creating budgets and redefines and restructures income and expenses of the state in order to neutralize gender inequality.

The objective of gender budget is to analyze all forms of public income and expenses from gender perspective and to define the result of spending and what it means for women and men and their situation in the society. It is assumed that state's expenditure brings about different outcome for women and men as their social roles are different too. This means that all expenditure is gender related, not just programs directed at fighting inequality. Gender budgets use holistic approach and relate to the whole gamut of aspects, which had been previously neglected by other anti-discrimination efforts.

It must be stressed that gender budget does not mean a separate budget for women. It is not equivalent to being sensitive to women's needs either. It aims at leveling off differences of chances for all citizens regardless of their gender. That is why gender budget should be accompanied by other programs to promote equality⁴.

It is a challenge to analyze public finances from the viewpoint of gender equality. Statistical problems mentioned before are among major causes of this difficulty. The authors must be able to perform a quantitative analysis of public finances and they have to seriously take into account qualitative analysis as well to avoid simplifications. One has to bear in mind that the results of the report make splashy news and are important socially.

It may be necessary to choose one or two areas to start with and analyze them from gender perspective. This may be a pilot program. (It is a common experience in many countries that a full analysis of the public finances is possible only later on). How to do it depends largely on the selected area and is also imposed by the scope of the research. All reports show undoubtedly that correct gender budgeting should follow a few rules:

1. Engaging authorities and political good will - no project can be successfully done without cooperation of the authorities if this project requires reforming public finances. It may happen that authorities are not interested in hearing such analyses. If this situation occurs next rule must be employed.
2. Promoting gender equality – it is important especially when authorities are not interested in implementing of gender budget recommendations. It becomes necessary to stress benefits from implementing equality. Conferences and trainings are helpful. NGOs and academics should be of assistance as the experience of other countries proves. Political parties tend to implement their goals through budgets. After elections when political rule changes hands new objectives find their way into budgets. Non-governmental experts and NGOs help to include some long-term goals into local budgets.

3. Transparency and cooperation – are crucial for success. Experts from multiple areas should be engaged, like finances, sociology, economy and politics. There should be both women and men involved in planning. Consulting is also recommended as well as reaching out to local associations and groups to gain their support
4. Long-term strategy - objectives of gender budgets are not meant for immediate implementations. They cannot be assimilated within a year or even within one term of the authorities, i.e. a few years. These are long term goals. Hence the strategy of implementation must be a long term one with division into stages and subprojects. This calls for a strong lobby and cooperation among political parties. The ultimate objective of gender budget is to change the social and economic positions of discriminated groups and not just to give them more money for the time being. A process like this calls for equality in all aspects and for changes in public expenditure. It should be accepted by the society and changing attitudes takes time. It is helpful to use an example. Sweden⁵ is a country where authorities go furthest in balancing the rights of women and men. Tradition of gender equality there goes back a few decades. Nevertheless even the Swedish government pointed to the fact that women are not treated equally with men as employees. Swedish women, even though their rights are legally fully guaranteed, are a minority in decision making business circles. They are underrepresented among entrepreneurs. The government implemented programs to boost entrepreneurship among women. Employers are obliged to guarantee equal chances for male and female employees and equal treatment of women and men.
- 5 Local context – each initiative involving gender budget must be placed in a local context if it is going to be efficient. It has to be tailored to the socio-economic situation of the country. There is no universal gender budget that fits all. Hence organizations and experts promoting gender budgets should also define different ways and tools of implementation. It is an entirely different thing to proceed with gender budgeting in Africa as opposed to Western Europe. The situation of women is different, economy is different and budget limitations impose different goals.

Finally it is worth to mention areas of interest of most authors dealing with gender budgets. Budgets analysis attempts to answer some questions, e.g.

1. Is tax burden and distribution of public money divided fairly and adequately to needs?
2. Are the activity of the public sector and programs available adjusted to the needs of women and men?
3. What is the outcome of the implemented programs? Are the planned goals achievable and what is the yardstick of their implementation?

2.2 Premises for creating gender budgets

Budget policy of the state and public finances belong with the macroeconomic policy. Macroeconomics deals with economy as a whole and uses notions reflecting the general state of the economy, like gross national product, inflation, unemployment, state budget.

For the sake of simplification one can say that the objective of macroeconomics is to affect particular variables to ensure consistent growth with stable prices.

Economy makes distinction between private and public sectors. Public sector comprises activity of the government and all authorities, including the local ones. Public sector produces services and makes transfers to implement social and public goals. Private sector includes all economic transactions undertaken by particular individuals oriented towards profit. According to gender studies experts this division does not exhaust the full picture⁶ as it does not comprise domestic chores like household activities and taking care of family members. There is more to it than public and private sector. Those activities are done mostly by women as a result of their traditional social roles. They are not to be found in statistics as they are not economic transactions and are unpaid. Hence it can be inferred that the participation of women in macro economy is bigger than officially evidenced in statistics. However economy as science claims that there is no need to deal with the third sector and the distinction between demands imposed socially upon women and men is lost. From this perspective macroeconomics is neutral and these differences are bound to disappear as the social wealth grows together with economic growth. In economy as science human being is rational, market-driven, has no biological gender, ethnicity, lives outside cultural, historical, social and geographical contexts. An individual like this is a recipient of services and transfers from the state. As there are no above mentioned characteristics included it makes macroeconomic policy "gender blind" instead of gender neutral. Occasionally it may even deepen differences between women and men and cannot contribute to eliminating them.

There should be no illusion that inequality between women and men is limited only to some countries. Discrimination happens all over the world. Labor market is an evidence for that – women still earn less money than men. Women still do more work at home which is unpaid. Public transfers affect directly the situation of women and men, but there is also indirect influence through the ways people make use of their spare time. It is easier to understand how budgets affect women and men and their chances through adopting gender perspective.

Advantages of adopting gender budgets:

- gender budget enables authorities to identify respective needs of women and men and at the same time to identify the needs of the poor, who usually have no representation,
- it identifies areas in which public expenditures are carried out with disadvantage to men or women and do not promote equality,
- it lets authorities prepare plans and projects, which should be implemented in the near future to work towards leveling off gender inequality,
- it introduces new perspective on budget policy on every level,
- it promotes transparency and helps to understand limitations of the state budget as well as contributes to enforcing more responsibility on the part of the state for its objectives,
- engaging NGOs and experts helps create civil society,
- transparency and open procedures curb corruption,
- it makes the state more efficient as its programs become more flexible and adopted to the real needs of beneficiaries,
- it supplements existing statistics and evidences the work of women for the benefit of the society,
- it integrates all programs meant to fight poverty and discrimination having its causes in religious or racial differences or related to age⁷,

implementations of projects recommended by gender budgets is beneficial to authorities.

Gender budget and its benefits for the state:

- it increases efficiency of budget expenditure through creating programs tailored to the needs of beneficiaries,
- it can be a tool of informing society about progress that has been made to close the gap between chances of women and men and as such can be used as a way of reporting those efforts,
- it is a tool increasing transparency of public finances and also increases social responsibility for the objectives,
- creates new possibilities for cooperation between NGOs, experts and citizens and thus enhances civil society and helps supervise institutions of the state in a democratic way,
- it is a good benchmark to evidence progress in closing the gap of gender inequality in a country, which is a signatory of international treaties on human rights and rights of women and against all forms of discrimination,
- gender budget points to main problems of the local community and allows to coordinate programs with needs,
- for local authorities gender budgets have a huge marketing power. They can use it to gain support, to build civil society and boost social activity⁸.

2.3 Stages of gender budget – procedure of implementation

As any project gender budget is constructed in stages. The structure of stages is presented in the table below. Any organization preparing gender budget analysis faces serious methodological challenges. One of the problems is statistics and its shortages. As an example of adequate statistics one can refer to data from Swedish Statistical Bureau, which include⁹:

1. Segregation of gender and education:

- indicators of education of boys and girls on all levels,
- adult education split along gender lines,
- differences in education between big cities and villages,
- number of drop-outs, truancy and failures to get promotion.

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,
- rates of employment according to marital status, gender, age, number and age of children,
- the amount of time devoted to household chores/farm work by children.

3. The reproductive function of women:

- general birth rate,
- birth rate according to the age of mothers, marital status, residence,
- working and not working population according to the number of children and marital status.

Table 1 Characteristics of stages of gender budget

stage	name	characteristics
I	Identifying the area of research	This stage requires choosing the areas and analyzing them. Most common areas are health care, education, labor market, child care and caring for family members. If possible analyses should be based on official statistics. If they are not available the project needs to be implemented anyway.
II	Defining goals and desirable results	After having analyzed the general situation of women and men it can be estimated which areas are in need of urgent intervention and changes. Objectives and areas must be defined. E.g. an objective can be creating more high tech jobs for women. Next element consists in choosing particular objectives, methodology of research and tools to achieve goals.
III	Consultations and communication	This stage calls for consultations with NGOs and beneficiaries of the project. It is important as they can say most about their own needs. It is not always possible because of costs, but a focus group can be of help to better define goals.
IV	Formulating recommendations	This is a crucial stage. All expenses and projects implemented by public sector are analyzed here. The following questions should be answered: <ul style="list-style-type: none"> · What are the options of finding solutions to the problems? · How do solutions relate to objectives defined earlier? Who will be responsible for implementing changes and what financial means are necessary?
V	Reporting results	Authors of the project need to know who and how will be informed about the results of the research and suggested recommendations. Is it going to be local authorities / Which media will be invited for the presentation of results? What form will be suitable for the presentation?
VI	Evaluation	Any successful project needs to be evaluated. Neglecting this stage makes it difficult to prove if a project has been implemented and to what extent. In case of failure the causes should be analyzed and suggestions for future actions formulated. Evaluation should include questions like: <ul style="list-style-type: none"> · Does the project take into account the quality of life of the population? · Was the area well chosen? · Was it efficient? · Were the goals achieved? Can the effects be long lasting?

Sources: D.Budlender G.Hewitt, *Engendering Budgets A Practitioners Guide to Understanding and Implementing Gender-Responsive Budgets*, Commonwealth Secretariat, Gender Section, United Kingdom, 2003, <http://www.thecommonwealth.org/gender> and D. Budlender, D. Elson, G. Hewitt, T. Mukhopadhyay, *Gender Budgets Make Cents- Understanding gender responsive budgets*, The Commonwealth Secretariat, January 2002, <http://www.thecommonwealth.org/gender>

Basic indicators include also:

- discrimination as expressed by income gap between women and men,
- rate of employment in managerial positions.

Without the above statistics the analysis is impoverished, but still plausible. If the project enjoys the support of the local authorities it is worth to focus on supplementing of the missing data.

2.4 Tools of evaluation of gender budget

Great diversity of programs 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.

Analysis of public finances from the gender perspective focuses mainly on the state budget or local budgets. Diane Elson, a British expert distinguishes the following levels of analysis:

- **macroeconomic policy** – analysis of macro economic policy is supposed to provide answers to questions like: do its objectives aid the cause of equality of chances, what elements of the policy of the state are most important who does this policy affect? It is necessary to state if the central government looks favorably at the need of equality.

- **structure of public income and expenditure** - the main focus here is on how public money is distributed. The following questions should be answered: who bears the bulk of tax burden, is the tax burden and transfers from the state budget adequately distributed? How does the state participate in the costs of providing public services? How are public expenses distributed along gender and age lines?
- **efficiency of public service** – does the public sector provide necessary services suitable to the needs of particular households and local communities? Opinion polls and focus groups will help answer this question. Analysis of efficiency is difficult and requires new tools. An example from health care: the yardstick of efficiency is not only how many patients were admitted to a particular institution, but how many were successfully treated.

It is worth mentioning that there is a possibility to research the hidden costs of public services. E.g. the reform of health care meant to cut costs calls for quick checking out of patients and moving them home. For the state it means savings, from the gender budget perspective it means shifting the cost of caring for the patient to families.

Tools presented above do not present a complete picture. Rhonda Sharp was the first one to construct theoretical framework of gender budget and her concepts were implemented in Australia in 1984. She identified the following categories of analyzing public finances and strategy:

- expenditure directed at women – i.e. those, which mention women s beneficiaries,
- analysis of objectives and tools to promote equality in public sector,
- results of the income and public expenditure on equalizing the chances of women and men .

Public sector is a big employer. It is necessary to ensure that everyone has equal access to jobs and that the equal status of gender is guaranteed. Private sector employs people on grounds of contract between the parties. The state however has legal tools to promote equality in the private sector. Public sector should be obliged to observe all rules. Analysis here consists in the monitoring of the policy of employment in the public sector and monitoring of the rules of hiring for particular positions. Criteria here should include sections of the economy, type of jobs, wages according to gender, marital status, experience and education. The evaluation should include all programs promoting equality according to costs and number of participants.

Other issues in this area:

- number of women and men in managerial positions in public sector,
- number of women and men in decision making positions pertaining to the budget,
- number of women and men in so called critical positions – police, centers against domestic violence,
- predicted policy changes in future.

Finally we present the structure of gender budget as done by the Secretariat of the Commonwealth¹⁰:

1. Analysis of beneficiaries of public services according to gender
2. Analysis of public expenditure according to gender
3. Analysis of policy and strategy from gender perspective
4. Analysis of budget from gender perspective
5. Analysis of the impact of the state on leisure time
6. Medium and long term analysis of the macroeconomic policy from gender perspective

Having presented the research tools it is worth to take a look at the experience and results of gender budgets in other countries

3 Experiences of countries implementing gender budget projects

A number of countries implementing gender budget project make it impossible to present all their experience. It is worth to focus on European countries.

We start with presentation of the general characteristics of projects. These are:

- great diversity of projects and research tools – diversity of the analyses conducted applies to European countries,
- engaging of a representative of the Ministry of Finances. It is possible to conduct the analysis without the participation of the ministry. However, the objectives are to change the financial policy and this cannot be done without the cooperation of the people in the position of power. Most projects require the cooperation of the ministry but also department dealing with social policy, equality and discrimination,
- results of the analyses are presented in two ways: in a separate document with a title, e.g. women's budget (Australia) or as part of the state budget, called Yellow Pages (France),

- some countries prefer analyses presenting situation and expenditure with reference to women, other analyze problems as pertaining to women and men,
- most countries use assistance of NGOs and experts, who conduct internal analyses of budgets. E.g. in Great Britain there is a group of women who evaluate strategy of the Ministry of Finance on regular basis and they frequently meet the representatives of the ministry,
- trainings and conferences for the representatives of the ministry and experts are organized to promote gender budget projects,
- many forms of presentation are used: publication both professional and popular, direct contact with parliamentarians⁷⁷.

3.1 Solutions and postulates of the European Union

The principle of equal chances for women and men in the EU is embedded in the Amsterdam Treaty and the Strategy to Promote Gender Equality for 2001-2005. All member countries of the EU signatories of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and as such they are obliged to implement it.

In October 2001 in Egmont Palace, Brussels, was an EU conference: "Strengthening Economic and Financial Governance through Gender Responsive Budgeting" devoted to gender budgeting. Report is available on the www.dgdc.be web page. The final statement obligates and appeals the governments of the EU countries to implement gender budgets. The main objective is creating equal chances for women and men and promoting transparency of public finances. The role of gender budgets in increasing the efficiency of public spending was stressed. One of the objectives stated was the need to better identify the barriers for employment that women and men face throughout their lifetime, need to promote entrepreneurship and fight obstacles in the access to micro-credits.

The table presented below includes basic data about projects implemented in the EU countries.

Table 2. Characteristics of gender budget projects in Europe and Australia

country	charakteristic of the program
France	Yearly analyses of the state budget have been conducted since 2000. In the "Yellow Report" there are expenses analyzed from the gender perspective pertaining to all departments and ministries. There is one program to support women's entrepreneurship.
Great Britain	Since 2001 there have been regular consultations with women's organizations. A number of analyses on the influence of financial policy on the situation of women is conducted. Reports are used to modify taxation. One example is the change of taxation of households with two working parents. Before it made not 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 partial job.
Nordic countries	In 2002 pilot projects were launched. Norway – medium term program is meant to bring about fully integrated analysis of the budget of all ministries: <ul style="list-style-type: none"> • Denmark – medium term program for 2002-06 with the participation of experts, • Sweden – long term project meant to bring about gender budget fully incorporating gender perspective. Pilot areas are social policy, regional development, and transportation.
Austria	Analyses of state finances from the gender perspective were introduced; main area of interest is fiscal policy. The Ministry of Finances reaches out to experts from the institute Volkswirtschaftstheorie und politik.
Belgium	Pilot projects evaluating state budgets from the gender perspective were introduced with cooperation with experts from academic institutions. First stage consisted in evaluation of the research tools. Second stage consisted in meeting of academics with representatives of ministries to communicate results of the reports and suggest changes
Australia	Australia was a pioneer of gender budgeting. The government implemented numerous recommendations, every year there is a report published "Women's Budget". One of the findings was that telecommunication (public sector) employs many women. Hence government's support and interest for that area.

Sources: D.Budlender G.Hewitt, *Engendering Budgets A Practitioners Guide to Understanding and Implementing Gender-Responsive Budgets*, Commonwealth Secretariat, Gender Section, United Kingdom, 2003, <http://www.thecommonwealth.org/gender> and D.Budlender G.Hewitt, *Gender Budgets Makes More Cents*, Country Studies and Good Practice, Commonwealth Secretariat, UK August 2002, <http://www.thecommonwealth.org/gender>

Other European countries which conduct gender budget analyses¹²:

- Ireland – in this country analysis of equal chances is within the framework of the national development plan,
- Switzerland – gender budget projects are initiated by trade unions and women's groups,
- Italy – both local and central budget analyses,
- Scotland – research on the position of women in media, science, since 2000 Scotland has been analyzing how state budget affects women,
- Spain – implementation of gender budget in Basque country.

Gender budget analysis leads to all sorts of interesting observations and results in important policy changes. In Britain it was proved that paying child benefit directly to women significantly increases the amount of money spent on children within a household. This observation changed the ways of paying benefits.

Also in Sweden¹³ projects led to changes. In spite of legal guarantees women in Sweden experience discrimination in employment. Salaries result from private contracts and it was hard to judge what kind of gap there is between the salaries of women and men. That is why authorities passed a bill obliging employers to equal treatment. Every year employers have to evaluate the level of wages and the ratio of wages male and female employees in comparable positions. The objective of this law is to trace inequalities. Employer is obligated to improve the situation within three years. And it is not the employees who have to prove discrimination, but it is the employer who has to prove fairness.

In Germany gender budget is most visible in Berlin. Local authorities there created a long term strategy referring to finances. Gender budget is supposed to be ready and implemented in 2006. Berliners are going to be informed about the outcome, all statistics and analyses.

Conditions necessary for success defined in Berlin:

- Clearly stated goals of the budget with justice and gender equality,
- Documented political will to implement projects,
- Cooperation with organizations working for equality,
- Defining of sources of data and creating databank,
- Working within time framework,
- Monitoring of the strategy.

Tools described in the strategy:

- Analysis of the political strategies from the gender perspective,
- Analysis of needs and services provided by local budget,
- Analysis of tax burden according to gender,
- Analysis of the impact of the local budget on leisure time of women and men.

The Berlin gender budget analysis was initiated by the city authorities. Hence all departments have been involved with the project. This helps in two ways: firstly all institutions and research centers analyze the effectiveness of the project and build up statistical data. Secondly - the source of financing for the project is secure.

PART III

Budgets of local self-governments – Gdańsk example

4 Characteristics of local budgets

The essence of gender budgeting is formulating recommendations. They have to be set in economic reality. It is necessary to analyze the limits of local budgets from the legal perspective. Basic interdependencies between central and local policies should be discussed.

Decentralization of public finances leads to the growth of significance of local units in building civil society. This is connected to the delegation of responsibility for the implementation of public services. The situation of Gdańsk is more complex as the city is a bigger local unit as well. So there are two kinds of authorities overlapping (city-district and powiat). Sources of financing are doubled, structure of income and expenditure is complicated. In this part we point to the significance of particular levels of local governments in constructing the budget and implementing its goals. The analysis includes issues of control over local units and their budget policy. The specifics of the activity of local self-governments are analyzed and it is shown how it depends on the decisions of the central government.

4.1 The role of public finances in fulfilling social needs

Public finances comprise procedures pertaining to collecting and distributing public means. They have a number of functions. The basic one is fiscal. This is collecting means necessary to carry out any tasks, also public services. Fiscal function engenders the redistributive one, that is allocation of the national product between a variety of units.

Another function – interventionist – consists in stimulating certain types of behavior through financial stimuli.

Defining basic tasks of the state's policy is done through identifying needs and tools to meet them. "Theory and praxis of public finances unilaterally confirm the rule that the efficiency of using public means is better when those who decide and distribute them are close to the beneficiary community"¹⁴.

This means that local self-government is well suited to carry out tasks paid by public means as it is well acquainted with the needs of the local community.

E.g. local governments were more efficient in developing infrastructure in their areas than central ones. Considering permanent scarcity of money it is of crucial importance.

Polish Constitution states that local governments are responsible for a significant part of public tasks¹⁵. So local governments work both as territorial units and as legal subjects which have control over public wealth¹⁶. Hence a strong need emerges for decentralization, both systematic and financial¹⁷.

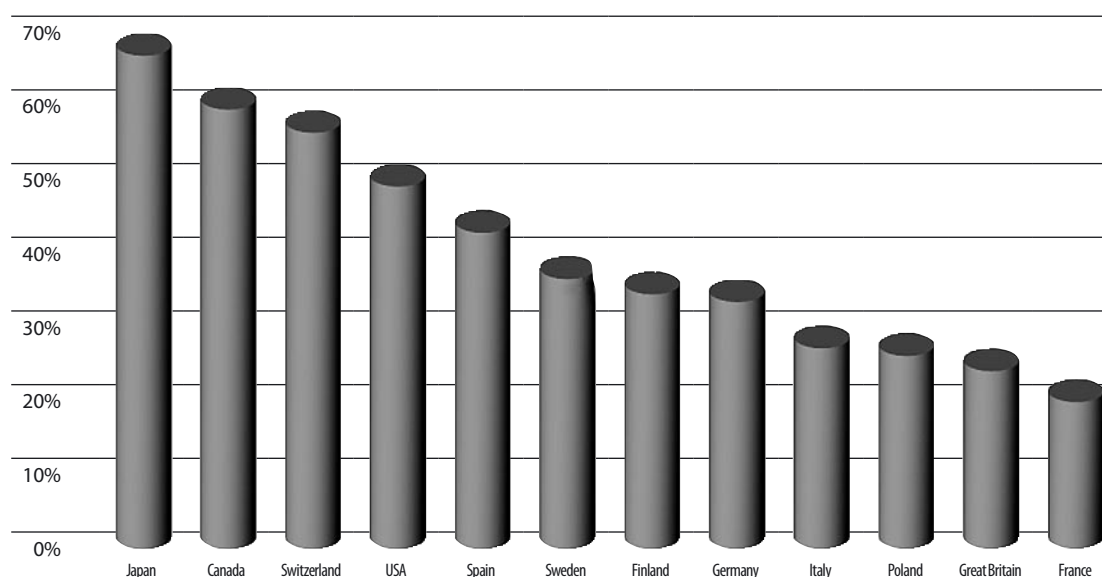
Decentralization of administration involves delegating some tasks to local units together with tools of implementation.

Delegation of power is a way of imposing obligation upon local governmental units with reference to the local population. It is more visible if budget expenditure is decentralized. Central authorities are often unwilling to delegate power as they lose financial tool of pressure in the process¹⁸.

It is important to realize the degree of decentralization. In Poland it is still rather limited. Local governments spend about 11,2 % of GDP. It places Poland in the middle of the list of countries according to the degree of decentralization. It is below many developed countries (chart 1).

As indicated by chart 1 Germany is much more decentralized than Poland. It spends locally 34,5% of public funds compared to Poland's 26,7%. As percentage of GDP Germany spends locally 19,7%, that is 8,5% more than Poland. In 2003 in the plans of public budgets in Poland the ratio of local budgets to the state budget was like 1 to 3.

It can partly be explained by the structure of the state; Germany is a federation, Poland is not. Nevertheless, Sweden, which is not a federation, spends locally even more than Germany.

Chart 1. Local expenditure as part of general budget spending (including social security)

Sources: Based on "Public finances and financial law".

The objective of decentralization is self-sustenance of local authorities as a principle of the whole system stressing local independence. It consists in "ensuring for all units of local governments a wide degree of liberty in decision-making on their own behalf and responsibility about regional matters to fulfill the needs of the local population"¹⁹.

Further considerations lead to conclusion that there is no hierarchical subordination of territorial units to the center.

This is true for issues like elections, organization and law. So territorial units are entitled to their own means within the budgets and can use them accordingly to carry out their public tasks²⁰.

All above statements are in accordance with the European Charter of Local Self-Governments, which stresses the significance of local communities as a base of democracy.

Local communities need appropriate tools to get self-governments and this helps build Europe based on democracy and decentralization²¹.

Division between local and central authorities should take into account history, culture and social bonds. Economic aspects are as important. Efficiency should be the yardstick to evaluate decisions and actions²².

4.2 Tasks delegated to cities acting as local administration units

Tasks delegated to local units are public. One of the basic social needs is creating livable conditions through regional development. Among factors of the quality of life are: education, labor market, health care. Analyzing the issue of tasks implemented by self-governments we start from those, which affect local development most²³.

Table 3. Significance of internal factors for local economic development

Variable category	Size of the local unit		
	Big cities	Medium	Small communities
Human resources (education)	****	*****	*****
Civil society	****	***	***
Infrastructure	***	***	*****
Institutions supporting business	****	*	*
Leadership	**	**	
Cooperation		**	**
Marketing/promotion		*	****
Lowering costs			

Source: P. Swianiewicz, J. Łakomska, Władze samorządowe wobec lokalnego rozwoju gospodarczego. Które polityki są skuteczne? "Samorząd terytorialny", 6/2004.

The scale of evaluation consists of 6 steps, no entry means lack of statistics and *** means very significant impact.**

In the category of big cities here factors are most important for local development: human resources (education), civil society and institutions supporting business. This proves that all analyses there must consider human resources, also in the aspect of creating educational opportunities as well as promoting civil society.

The act on local self-government²⁴ (art.91) states: "The rights of local administration unit (powiat) are granted to cities which on Dec. 31, 1998 had more than 100 000 inhabitants and also to cities that are no longer seats of bigger units (Voivodeship) unless city council rejected those rights. The rights are also granted to those cities which became seats of powiat authorities after the new administrative division was implemented."

Gdańsk was granted the rights of a unit bigger than city - hence the overlapping of tasks of the city and powiat.

Table 4. Comparison of tasks of the municipality and powiat

Task	Municipality	Powiat
1) public education,	+	+
2) health care,	+	+
3) social welfare,	+	+
4) family policy,	+	+
5) help for disabled,		+
6) public transportation,	+	+
7) culture and landmarks ,	+	+
8) sport and tourism,	+	+
9) geodesy, cartography,		+
10) real estate administration,	+	+
11) architecture and buildings,		+
12) water,	+	+
13) environmental protection,	+	+
14) agriculture, forestry and inland fishing,		+
15) public safety ,	+	+
16)) anti - inundation policy, protection from fires, natural disasters, emergency policy ,	+	+
17) fighting unemployment,		+
18) consumers' rights,		+
19) maintenance of public objects ,	+	+
20) defense,		+
21) promotion of self-government,	+	+
22) cooperation with NGOs,	+	+
23) cooperation with regions in other countries,	+	
24) market places,	+	
25) apartment building,	+	
26) urban verdure,	+	
27) graveyards,	+	
28) promoting the idea of self-governments,	+	
29) sewage, water supply, canalization, landfills, garbage disposal and utilization, energy supply, gas	+	

Sources: Art. 7.1 of the district government act and Art. 4.1 of the powiat government act.

Table 4 shows that many tasks overlap between administration units. Big cities are obliged to meet social needs and especially:

- fight unemployment,
- protect families through health care, social welfare, education including pre-school care, cooperate with NGOs and support civil society.

4.3 Budget system in Poland

Budget principles²⁵ have a big impact upon creating local budgets and make collecting and distributing financial means more efficient. One of the most important rules is the rule of material unity of the budget. This means that public funds cannot be used to finance projects that are specifically defined. This principle is not strictly observed in Poland. E.g. there are donations for particular projects, grants meant to finance particular goals or financing anti-alcoholism measure from funds collected from the sale of alcohol²⁶.

The last exception does not mean that one can recommend, e.g., educational programs for women from taxes paid by female entrepreneurs.

Another rule states that budget income and expenditure must be done according to established classification. Local budget cannot be too detailed as this would contradict the demand of transparency. A compromise is necessary. Final and detailed division of income and expenditure is drawn by local governments in the executive form after passing the budget act.

The executive form includes a list of units which have the disposal of the means to implement task, both: their own and imposed²⁷.

*"The budget system of local governments is an element or subsystem of a bigger unit which constitutes the budget system of the state"*²⁸.

Financial plan is the yearly plan of income and expenditure and is of obligatory character. Local governments are based on different laws. The supreme legal act in Poland is The Constitution. It states that local units are entitled to sharing public funds according to the tasks they are responsible for. They can also raise their own funds through taxes, but any changes in financing must result from the changes in obligations. Besides their own income local units can be financed by subsidies and direct donations from the central budget. It makes them dependent in decision-making. Constitution defines the limits of local taxes to curb abuses in local democracy.

The Act on public finances requires that local units define in their budgets the following:

- anticipation of income according to sources and expenditure according to classification, current expenditure must be separated. Current expenditure includes salaries, donations, debt servicing, endorsing and guarantees,
- sources of financing deficits or statement on the surplus and how it is spent,
- expenditure on long term investments with particular programs separated,
- plans of income and expenditure of budget,
- plans of income and expenditure of direct funds,
- empowerment for the executive organ to take credits and service debts,
- range and sum of donations.

4.4 Budget procedure

Budget as a basic financial plan includes the bulk of the state's income and expenditure. Budget procedure means the legally defined way of creating and implementing budgets. It consists of stages: planning, accepting by legislature, implementation, reporting and control²⁹.

Stages are defined according to principles, order of action and organs entitled to take up particular activities. (Table 5).

Table 5. Organs entitled to participate in budget procedure on the local level

Participating organs \ Stages	Planning	Accepting by legislature	Implementation	Control
Legislative organs		X		X
Executive organs	X		X	

Source: E. Chojna-Duch, Polskie prawo finansowe, op. cit., p. 227.

Planning deserves a lot of attention as at this stage the division of funds takes place.

4.5 Income of local units as a derivative of their dependence on the central budget

Polish constitution ensures that municipalities and local administration units are entitled to public funds. It is proportional to the tasks they are responsible for. Local administration unit can raise their own funds or apply for subsidies. If the central government delegates tasks it is obliged to finance the implementation³⁰.

Local administration units are obliged to act according to the rules:

- taxes raised locally, like real estate tax have to be spent locally
- tasks and sources of financing can be changed according to needs
- expenditure must be rational
- there should be no big discrepancies between particular regions, subsidies are meant to level off differences

These rules are respected in Polish financial system. Still there are some drawbacks. Polish real estate tax is insignificant as source of funds. In many countries it is the main local source of revenue. There are plans for reforms of real estate tax in Poland³¹.

As far as subsidies are concerned the biggest beneficiary is education, supported by central budget.

4.6 Expenditure of local budgets

With limited funds it is important to choose one's priorities well. In spite of financial problems the expenditure of local administration units grows from year to year. Municipalities take up their own task, but they are also obliged legally to perform some other functions. They have to be rational and economical and they have to spend according to the plan. Subsidies are transferred according to a timetable, which is not a very flexible solution.

Expenditures are divided into current and capital. The ratio between the two in 2003 was 84% for current expenditure and 16% for capital, which consists mostly of investment.

4.7 Significance of control and supervision of local administration units

Both the state and local community are interested in controlling local budgets. The more tasks local government takes up the more control and supervision is required. Control consists in comparing the actual state of affairs with the postulated one. Implementation, legal, political and economic correctness are evaluated. Supervision is a broader notion that enabled interference. Inhabitants of the city are also capable of exerting control through their electoral power³². Control should be understood as continuous activity

4.8 Task based budgeting as an element of optimizing local budget policy

Task based budgeting takes into account strictly defined objectives, costs of carrying out tasks to implement them, units responsible for implementation and time framework³³.

Tasks are defined in a narrower way than in legal acts on local budgets. Task based budget can include programs helping implement the objectives. Social consultations are recommended as they activate local communities and enable inhabitants to express their opinions.

The advantages of task based budget depend on how well the rules of implementation are observed. Some of the most important conditions of successful implementing of Task based budget are:

- clear definition of priorities ,

- time framework and clear definition of the scope of tasks,
- naming coordinators of particular tasks and their responsibilities,
- control over costs and naming sources of financing,
- evaluation of efficiency³⁴.

5 General characteristics of some elements of the budget of Gdańsk

This analysis concentrates on presentation of the size of the budget; factors of the income including funds raised locally, structure of the expenditure and areas getting most funds. Economic and social policy of the local authorities are also evaluated here. Report concentrates on years 2004 and 2005 to show the current tendencies in Gdańsk.

5.1 Basic areas of the budget

Table 6 presents groups of income and expenditure as divided among particular areas. Gdańsk is a city, which at the same time is also a bigger local administration unit (powiat). So it implements both tasks of the city and powiat. Sources of financing are also doubled.

Table 6. Itemization of the economic areas

No	Area
10	Agriculture and hunting
20	Forestry
400	Production and supply of energy, water and gas
600	Transportation and communication
630	Tourism
700	Housing
710	Services
750	Public administration
751	Courts, offices of the state administration
754	Public safety and fire department
756	Raising revenue and costs of it
757	Servicing public debt
758	Others
801	Education
803	Academic education
851	Health care
852	Social welfare
853	Other social tasks
854	Educational care
900	Environmental protection
921	Culture and landmarks
925	Botanical, zoological gardens, natural reservations
926	Sport and recreation

Source: Based on „Budget of the Gdańsk City for 2004”.

Table 7 presents a record of the budget income for 2004 and 2005 according to the listed in table 6 areas. Income of the city in 2004-05 decreased at about 14 million Polish zlotys (PLN).

Table 7. Budget income of Gdańsk in 2004 / 2005

Area	Income in 2004			Income in 2005		
	Raised locally	Entrusted	Sum	Raised locally	Entrusted	Sum
10	1 350		1 350	1 350		1 350
20	120 000		120 000	100 000		100 000
400	139 142 300		139 142 300	1 350 000		1 350 000
600	79 067 268		79 067 268	81 399 817		81 399 817
630	0		0	0		0
700	100 877 886	288 300	101 166 186	73 276 465	249 000	73 525 465
710	1 149 000	1 052 910	2 201 910	4 030 100	1 199 200	5 229 300
750	487 100	3 016 100	3 503 200	731 600	3 056 200	3 787 800
751	0	68 320	68 320	0	66 970	66 970
754	656 950	11 866 500	12 523 450	683 200	12 438 000	13 121 200
756	525 936 890		525 936 890	601 134 402		601 134 402
757	0		0	0		0
758	238 492 418		238 492 418	257 742 372		257 742 372
801	13 566 266		13 566 266	14 290 669		14 290 669
803	0		0	0		0
851	508 500	4 140 600	4 649 100	548 500	5 260 800	5 809 300
852	14 767 260	12 626 360	27 393 620	11 080 936	65 315 680	76 396 616
853	688 000	410 000	1 098 000	967 500	400 000	1 367 500
854	925 889		925 889	858 569		858 569
900	5 224 382		5 224 382	2 235 532		2 235 532
921	0		0	0		0
925	1 406 300		1 406 300	1 445 700		1 445 700
926	620 000		620 000	2 955 000		2 955 000
Total	1 123 637 759	33 469 090	1 157 106 849	1 054 831 712	87 985 850	1 142 817 562

Source: Based on „Budget of the Gdańsk City for 2004“.

At the same period the city plans to increase revenue at about 75 million PLN. Income in the area of education increased at 5%. Income in health care and social policy grew at about 25%.

Table 8. Budget expenditure of Gdańsk in 2004 / 2005

Area	Income in 2004			Income in 2005		
	City funds	Entrusted	Sum	City funds	Entrusted	Sum
10	32 736 413		32 736 413	28 925 537		28 925 537
20	2 500		2 500	4 000		4 000
400	3 135 000		3 135 000	0		0
600	192 820 454		192 820 454	236 767 247		236 767 247
630	2 339 669		2 339 669	6 451 595		6 451 595
700	48 075 461	288 300	48 363 761	49 198 716	249 000	49 447 716
710	14 393 986	1 052 910	15 446 896	17 221 807	1 199 200	18 421 007
750	70 225 804	3 016 100	73 241 904	76 376 307	3 056 200	79 432 507
751	0	68 320	68 320	0	66 970	66 970
754	14 336 960	11 866 500	26 203 460	14 532 413	12 438 000	26 970 413
756	778 417		778 417	817 864	0	817 864
757	29 108 737		29 108 737	29 658 661		29 658 661
758	19 151 933		19 151 933	33 120 364		33 120 364
801	398 036 800		398 036 800	413 043 819		413 043 819
803	238 475		238 475	245 152		245 152
851	9 785 178	4 140 600	13 925 778	9 889 071	5 260 800	15 149 871
852	68 232 719	12 626 360	80 859 079	79 302 660	65 315 680	144 618 340
853	10 408 177	410 000	10 818 177	10 970 207	400 000	11 370 207
854	32 944 221		32 944 221	37 236 419		37 236 419
900	71 694 911		71 694 911	35 853 551		35 853 551
921	31 154 604		31 154 604	32 577 467		32 577 467
925	8 109 200		8 109 200	9 253 000		9 253 000
926	11 679 030		11 679 030	23 202 558		23 202 558
Total	1 070 388 649	33 469 090	1 103 857 739	1 144 648 415	87 985 850	1 232 634 265

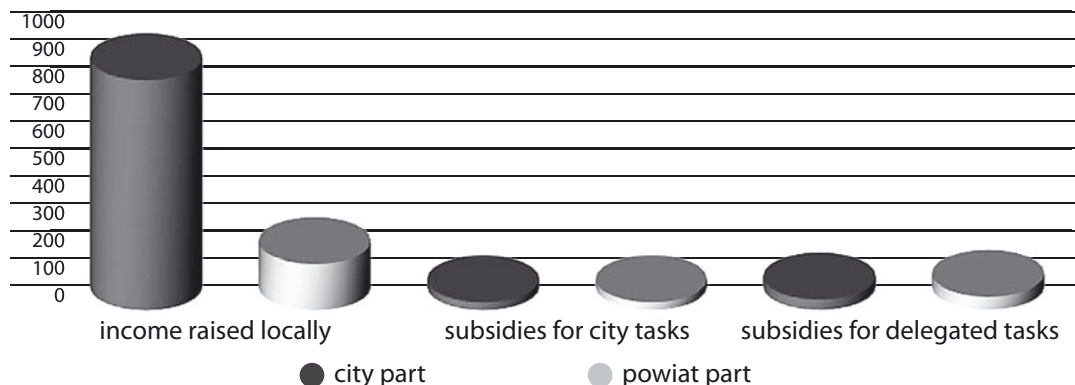
Source: Based on „Budget of the Gdańsk City for 2004“.

Table 8 shows significant increase of expenditure of entrusted funds from 12 million in 2004 to 65 million PLN in 2005.

5.2 Income of Gdańsk

Chart 4 shows the structure of the income of Gdańsk as split between raised locally and subsidies.

Chart 4. Budget income of Gdańsk in 2004

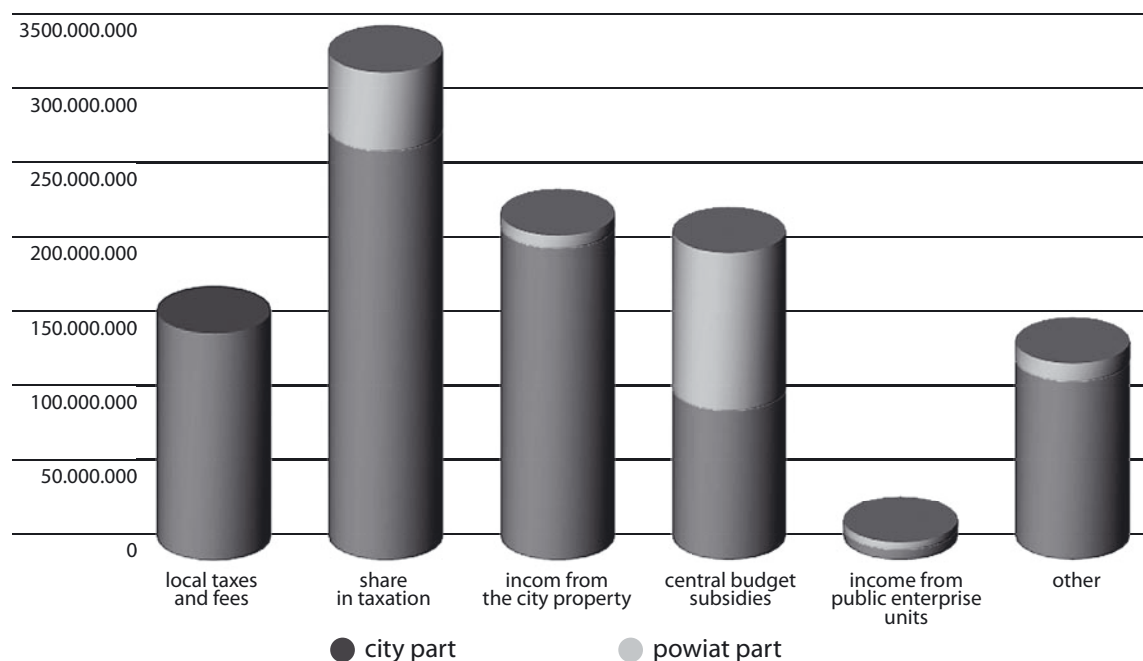


Source: Based on „Budget of the Gdańsk City for 2004”.

As the chart shows the income raised by Gdańsk as city is more important than the income of powiat. Hence the city is burdened with more tasks than powiat. Central budget is the source of subsidies, which go mostly to social welfare.

Chart 5. Locally raised income of the budget of Gdańsk in 2004

The biggest source of revenue for Gdańsk is taxes and the city’s share in tax distribution. It is almost 30% of all income of the city raised locally. Subsidies constitute about 20% of the income.



Source: Based on „Budget of the Gdańsk City for 2004”.

Budget of Gdańsk has been constructed according to legal requirements. Poland is a country going in the direction of decentralization. It is a positive tendency and creates chances for local administration units to take up more tasks and improve their implementation. Local units know local needs better. This tendency is hampered, but there is progress visible.

PART IV

Gender budget in selected areas Gdańsk example continued

6 Recommendations

Among the most important problems that the inhabitants of Gdańsk have to face are:

- lack of programs for seniors both women and men,
- unequal treatment of women and men on the labor market and poor professional activation of women,
- long term unemployment of women and men.

Obviously these are not all problems of Gdańsk. Limitation of areas is necessary for the clarity of the report. The objective of the report is to present recommendations and this alone imposes limits. The most urgent ones have to be dealt with first. Limiting research to a few areas enables to look at them in a complex and exhausting way.

In the full report City Hall and its actions are discussed in detail, especially those pertaining to social policy. It is worth stressing that the city noticed problems of seniors and took up endeavors to render them some help. It is important to prevent the exclusions of seniors from everyday life. The general directions and assumptions of the city's policy towards seniors is a positive thing. This however is a short term policy, as people who are of middle age now are neglected until they need immediate and urgent help as seniors. There is no strategy of introducing seniors to computers and internet; there is no program of employment for them with more flexible working hours. And the strategy of the city for seniors lacks gender perspective.

There are some remarks in the city strategy about the equality of women and men and their opportunities on the labor market, but it is not stated how it is going to be accomplished. Tasks are too general and abstract. It seems that the problems have been defined, but authorities lack conviction as far as implementation is concerned. There are too many objectives mentioned in the strategy, which makes it vague and inconsistent.

Work of the City Center of Social Assistance (MOPS) is more efficient. Their tasks concentrate on the poorest groups. The greatest danger there is marginalization and the center is working to counterbalance that. The objective is to wean them off social welfare and activate them professionally. MOPS cooperates with NGOs.

Seniors need help mostly because of disease, poverty, unemployment and disability. MOPS however is not limited to urgent cases. One of their tasks is organizing leisure time for seniors. There are seniors clubs, where meals are served.

To fight long term unemployment MOPS organizes trainings on how to effectively look for a job employs psychologists who give advice. MOPS pays welfare benefits to the long term unemployed.

As far as MOPS' efforts directed at women are concerned one needs to mention help for dysfunctional families and welfare benefits. There are also interventions in case of crisis.

MOPS cooperates with NGOs, which improves their outreach and makes them more flexible.

MOPS is an institution subordinate and financed by the city. Even though it has no capability to fully implement all its tasks.

Summing up one needs to say that program fighting unemployment are well defined and clearly stated. MOPS has an advantage over other institutions as it is well acquainted with the situation of the clientele population and can reach out to them easily.

Even though MOPS still makes no distinction between women and men and their respective problems. However it is best suited to start implementing gender budgets.

Among most important institutions are local labor offices. They aim at activating the society professionally and work through implementing tasks and projects. However their statistics are flawed and it is hard to find out how many people benefited from a particular project and how efficient they were at implementation. It is necessary to have more information to evaluate their actions.

Programs for women specifically were found only at the level of the European Union and were funded by EU. Some European programs were implemented by local labor offices. These programs have advantages, they are innovative and present new models of training and assistance. Most are directed at a particular group, which makes them unique.

Gdańsk has still a lot of potential that can be used in the form of organizations and associations. This proves that human resources are a strong point in Gdańsk.

6.1 Actions to improve statistics

First recommendation is the improvement of the quality of statistics. Inadequate or incomplete statistics are a huge obstacle for research. There are scarce data on the beneficiaries of programs, including women, evaluation of programs is limited.

Basic data include:

- number of people who take advantage of social welfare according to gender, education, age, previous income, number of people in the household, marital status,
- statistics of programs – number of people participating in trainings and workshops and data on the efficiency of trainings,
- data on people who benefit from services like kindergartens and nurseries, including age and number of children, income and profession of parents,
- Situation of seniors according to gender,
- Statistics on people who are permanently unemployed according to gender, education, age, experience, number of people in the household.

The city is obliged to own such statistics, but there are failures in creating data banks and accessing those data.

6.2 Activating seniors

The average life span is growing worldwide. Growing old of the whole societies is an accelerating phenomenon. Gdańsk is no different from other cities in Europe and its future looks old. Retired seniors are now 16,3 % of the population. In 2015 the ratio will grow to 21%, in 2030 - one fourth of the population.

This alone calls for discerning the issue and creating efficient policy of activating seniors professionally. Seniors' position is weaker because of obvious physical changes and also because they are expected to act in a stereotypical way and are often discriminated.

Help for seniors should focus on their living conditions, health but also it should work towards eliminating negative stereotypes³⁵.

Human resources are an important factor for development. Seniors can be an asset too if they are active and use their potential. They should also participate in civil society. Seniors cannot be marginalized in the information age and should participate in information exchange. Excluding them from those areas is unacceptable. Hence we stress activating of seniors so much. Their knowledge and experience can be of use. Other important issues for seniors are prophylaxis, active aging, affordable housing, educational options, security and quality leisure time.

One has to notice that seniors are mostly women as they live longer (in Poland 8,4 years on the average). They retire earlier so aging and exclusion are mainly women's problems. One of the recommendations is taking into account the fact that women outnumber men in senior age groups. They are most of beneficiaries of the program for seniors and gender budget takes a note of that.

6.2.1 Activating through leisure time and hobbies

Seniors tend to be passive. It is important to change that attitude. It can be done by supporting activities they like or through introducing them to new activities. Clubs for seniors help to organize time. However those actions do not boost the income of seniors and do not take advantage of their professional potential. Both drawbacks are of vital importance³⁶.

6.2.2 Ways to activate seniors professionally

It is rare that one looks at retiring employees as a loss. However for many companies it is a loss. Even if employer is not interested in maintaining contacts with retired employee it does not mean they become useless. Sen-

iors should be encouraged to take up employment in other areas³⁷. This can be achieved in a few ways. One way is to create databank with offers of employment for seniors. This could be part time jobs or temporary jobs, especially for craftsmen or positions of experts. Flexible hours are desirable; tele-work is a great opportunity and an option which is still underestimated³⁸.

Next recommendation is directed at women. Babysitting is needed. "Granny for hire" is a viable initiative. Retired women who are energetic and in good health are willing to supplement their income as "grannies"

6.2.3 Educational opportunities for seniors and middle age people

It is not infrequent that employers skip older worker as far as educational chances are concerned. They are thought as not worth investing. This approach leads to marginalizing them when they are still of middle age.

European employment policy stresses that permanent education should be available to everyone. The effects will pay off as older workers will be fluent in new technologies.

There are some internet cafes in Gdańsk for seniors, which help them acquire new skills. The city of Gdańsk promotes University for Seniors, a very valuable and much appreciated program.

6.2.4 How to plan for aging society

Policy, plans and projects are needed. Health care, social policy and promoting physical activity are top issues. More specialists in geriatrics are needed. Prophylaxis should start in middle age. This will help reduce the number of people with disabilities.

For those who cannot function independently nursing homes are necessary. Tolerance and sensitivity to the needs of seniors must be spread. Some countries start at school. Students learn about stages of life. They get to know how seniors live, what limitations and what potential they have. There are even special overalls created that limit movements. The young can do them to experience for a while how the old feel all the time.

Children should be encouraged to spend time with their on grandparents or to visit seniors' houses.

Seniors need to learn too. There are courses needed to teach them basic safety rules. Seniors are also consumers and they should be appreciated in this role³⁹. Their low income causes that they are often neglected in that capacity.

6.3 Fighting long term unemployment

It is a problem of every modern economy. Unemployment transcends professions, education and social standing. According to opinion poll one fourth of the inhabitants of Gdańsk consider city policy in this area as a big failure⁴⁰.

Unemployment is considered long term if it lasts longer than 12 months. Women are more threatened by long term unemployment than men. There are negative psychological side-effects, like low self-esteem, fear, depression and finally withdrawal and resignation⁴¹.

Unemployment is a complex and interdisciplinary problem and must be dealt with as such.

The Council of Europe recommends that Poland should establish more public institutions of help in looking for jobs, eliminate barriers for women, improve educational opportunities and create more flexibility in working hours⁴².

European strategy called EQUAL states: „unemployment concentrates in weaker segments of labor market, like women, seniors and undereducated groups. Long term unemployment correlates with other characteristics as age, education, gender”⁴³.

6.3.1 New form of cooperation and more programs for women

Local labor market is an ideal place for cooperation. Experts, NGOs and academics should be involved. If new programs are created they have to be monitored and responsibility for implementation has to be defined.

Clubs for women are useful, where they can meet and support each other, develop skills. Meeting with people who were unemployed can convince those who loose self-esteem. They prove it is possible to change your situation for better.

6.4 Equal treatment of women and men, and activation women professionally

The situation of women and men in Gdańsk is not the same. Women's problems are education, finding a job, health and safety. Participation of women in public life is another issue. The areas we focus on are equal treatment and activating of women.

Almost half of the women - older than 15 - work. About 35% are supported by family members. Women work in administration, education, health care and industry. They are majority in low paying sectors. Also when working in comparable positions women earn less than men. One can infer that the general financial situation of women is inferior to that of men. It was also pointed out by the European Strategy of Employment.

Child care is a problem then needs solution. It is still commonly believed that child care is a woman's problem. Fewer women are willing to take leave to take care of the child. They are motivated by fear of losing their jobs. On the one hand it is necessary to change the attitude of employers and introduce facilities for women to make it possible for them to reconcile work at home and outside home. Good institutions of child care are of primary importance. Women who take long leaves to take care of children are afraid they will have problems returning to work. Employers are not willing to invest in improving their skills.

Main causes of inequality on the labor market and low rate of employment of women are as follows:

- **stereotypic perception of gender roles** - from hiring to salaries and promotion,
- **perceiving women as less flexible** in terms of time and traveling if necessary as they are burdened with child care,
- **periods of staying out of work** because of child care causing loss of skills,
- **child care issue** - a problem never solved as there are not enough good child care centers and women are not offered flexible working hours.

6.4.1 More program directed at the needs of women

There are not enough programs and projects for a sizable city like Gdańsk. Local authorities need to cooperate with NGOs. More precise evaluation tools are needed and more precise defining of the beneficiary groups of particular projects.

Trainings in entrepreneurship are useful going beyond agro tourism. Teaching how to prepare a business plan might be of help too. Many women have ideas for their own business, but they need guidance and advice.

Access to computers is also helpful as most unemployed women cannot afford to buy their own machine.

6.4.2 Activating women professionally

Women should have better access to sources of financing, including European funds. It is important for them to know how to apply for those funds and they should be given that knowledge.

A center for women should be created - a place, where women can seek legal or business advice. The center should gather information about all trainings and educational opportunities in the area, job offers and business options. There is not a single center like this in Gdańsk.

Sometimes it is difficult to get addresses of organizations or institutions which specialize in some forms of help. The center would have integrating role. One of its tasks would be to suggest new projects and actions for women. Helping to find a business partner is one simple thing that helps a lot. Assistance in situations of crisis is necessary, a list and description of lawsuits won by women against employers breaching their rights is useful. The center should closely cooperate with the city and labor offices.

6.4.3 Promotion and information for employers

Women need to fight stereotypes on labor market. In Sweden it is the employer who has to prove innocence when there are complaints about discrimination at work⁴⁴. These however are national laws and cannot be introduced locally. A campaign promoting equal rights is possible and effective. Award for a company which is the best equal opportunity employer can be established. Conference and debate on the rights of women and men is another suggestion for employers.

Employers need trainings too, on how to deal with women taking maternity leaves, how to organize work for mothers of small children, flexible working hours, telework. This is important for women who want to take care of children and not to lose touch with employers.

Trainings for women who take longer leaves to take care of children are beneficial. Women do not lose skills and even get new ones.

All cases of discrimination should be publicized. Many women are not aware of their rights, some employers are also not fully aware of their obligations. Publicizing changes attitudes and shatters illusions about the lack of discrimination in Poland.

6.4.4 School as a place teaching equality

Stereotypes live long and are hard to fight. School is a place to start changes. School should promote partnership in family and equality at work.

Teaching household activities commonly associated with the other gender may help children get an insight and really teach them how to do it. It should be stressed that there are no chores which are exclusively done by men or women and reflect male or female nature. Sharing duties at home is the basic principle.

6.4.5 Modern institutionalized care

Child care centers are important, but they do not resolve the issue. Parents should be able to work and take care of their children and it is more important to enable them this solution. It is not easy and changes are necessary. In a less than ideal situation centers are helpful. Any city has to consider demographic prognosis when planning child care centers.

Demographic analyses have to be constantly renewed. Predictions are difficult and errors costly as there are either not enough centers or the existing ones have to be closed. Bigger number of smaller centers gives better flexibility. A network of public and private centers is useful. Male kindergarten teachers are a rarity in Poland. It reinforces stereotypes that child care belongs to women. More male teachers will help counterbalance this belief.

Institutionalized care is important for people who depend on others. Old age, disabilities, disease are the causes of dependency. Women are the ones who do most of caring for family members.

Summary

The main objective of this report is to point out to areas which demand improvement and presenting some action that have yielded results. Many issues were raised, some of them have an immediate impact on the lives of the inhabitants. Interdisciplinary approach was necessary.

Report used a number of different sources and references. They were of uneven quality hence the analysis is not always on the same level of detail. The report concentrates on identifying actions which are gender sensitive. This is also the main task of gender budget. Gender perspective was applied in macro economic and regional analysis. Berlin was used as an example of how gender budget can be applied locally. This report is an invitation to further discussion on the problems vital to Gdańsk and possible solutions. It is also a suggestion that analyses of that type can be a tool to fight discrimination. We are convinced that gender budget is an excellent instrument for the city, local authorities and local community. Thanks to it - strategies and projects are more transparent. It helps to integrate and publicize all efforts for the benefit of the local community.

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