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Gender-responsive budget analysis in the Canton of Basel-Stadt, Switzerland

Office for Gender Equality of the Canton of Basel-Stadt

Statistical Office of the Canton of Basel-Stadt

Women's Council of the Canton of Basel-Stadt

Gender-responsive budget analysis in the Canton of Basel-Stadt, Switzerland, 2008

Editors:

This is a translation in extracts of the report "Der kleine Unterschied in den Staatsfinanzen. Geschlechterdifferenzierte Rechnungsanalysen im Kanton Basel-Stadt", which was originally published in German in 2003.

http://www.gleichstellung.bs.ch
http://www.frauenrat-bs.ch/genderbudget/

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State expenditure of the Canton of Basel-Stadt and unpaid work
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Foreword

Micheline Calmy-Rey

It is no coincidence that the Beijing Platform for Action contains a chapter which explicitly deals with financial questions in the context of strengthening women's rights and promoting gender equality. Indeed anyone genuinely interested in strengthening women's rights and promoting gender equality must be prepared to take a close look at finance and public spending in order to shed some light on the question of how much of it goes to women and girls, and how much to men and boys. What real impact does the income and expenditure of the State have on gender equality and how do changes in spending policy affect the distribution of paid and unpaid work? Are men and women equally affected or is there a difference? Only when the facts are known can adjustments be made in the budget and a policy devised that takes into account the needs of both sexes. Finally, this is all about equal access to public resources for men and women alike.

The canton of Basel City has shown the way forward with a gender-sensitive analysis of its budget and the structure of the economy, with some very interesting results. Some of these were presented as part of Switzerland's contribution to the 52nd Session of the United Nations Commission on the Status of Women, which was devoted to the subject of "Financing for Gender Equality". Other delegations and experts showed great interest in learning more about this analysis and the methodology involved.

In order to facilitate a common learning process in precisely these technically and methodologically demanding areas, there is need for a basic work in a language that can be understood at the international level. The Swiss Agency for Development and Cooperation of the Federal Department of Foreign Affairs, has therefore financed a translation of the Basel study into English, as our contribution to an international exchange of knowledge and transfer of know-how on questions of financing and economics in the context of gender equality.

Micheline Calmy-Rey
Federal Councillor
Head of the Federal Department of Foreign Affairs, Switzerland

Foreword

Debbie Budlender

I am pleased to be able to write a foreword to the English translation of the innovative analysis presented in this publication. I have worked in many different countries on gender-responsive budgeting (GRB), and read work in respect of further countries. Yet I have not previously seen work at this level of detail on gendered benefit incidence analysis. I also have experience both in my own country, South Africa, and beyond of analysis using time-use data. I have not, however, seen previous examples of the approach used in this publication for analysing the impact of public expenditure on unpaid care work.

Internationally, there is great interest in finding more "tools" for GRB. This is important because in many countries the work remains at the level of broad statements about the importance of examining government budgets from a gender perspective, with very limited empirical substantiation. This publication presents such tools, together with evidence of how they are implemented and what results they produce in a specific city setting. The authors are also honest about documenting the challenges, and remaining weaknesses in their work.

Benefit incidence analysis has previously been used elsewhere. In these other countries it is usually done at a very broad level, based on data from household surveys. This does not allow anything beyond broad-brush statements about the relative benefit of expenditure on areas such as primary schooling or health care on males and females from different income groups. The Basel study, in contrast, systematically analyses a very wide range of public services at a more disaggregated level than simply "health care". It does the analysis in respect of nationality and age as well as gender, and draws on a range of administrative data sources in addition to survey data. The analysis of the quantitative data is accompanied by qualitative analysis that explains the likely reasons for the different patterns. The results are presented, among other ways, in interesting graphs.

Unpaid care work is an area that is attracting increased attention internationally. There are a relatively large number of examples of descriptive analyses of data from time-use surveys. These have, however, rarely drawn out the budgetary implications. The Basel study breaks new ground in attempting to establish which areas of government expenditure are likely to impact on unpaid care work in the home, and then analysing the trends in these areas of expenditure over time. This section of the work also includes innovative ways of comparing the amount of unpaid care work done in Basel with the amount of paid work in the city's economy.

A third reason that the Basel study will be of interest to others is that it focuses on the sub-national level of government. It is at this level, in particular, that benefit incidence and unpaid care work analysis is rare. In other countries where the functions of local government are different, the method used in Basel will need to be adapted accordingly. Similarly, many other cities are unlikely to have the same quantity and quality of data available. But the Basel study can here provide an example of what data cities should be trying to produce.

I am delighted to see this work translated into English so that I and others can learn from it. I hope, too, that the authors of this study will take their work further.

Debbie Budlender,
Community Agency for Social Enquiry, South Africa, March 2008

Preface

Dear reader,

This is a translation in extracts of a report, which was originally published in German in 2003. This groundbreaking publication presented analytical instruments and results concerning the allocation of public cantonal revenue towards women and men and the gender-related effects on life and work conditions in the Canton of Basel-Stadt.

Since this study was published, we have received numerous inquiries from European countries and from abroad, mainly targeting the two chapters translated in this document.

Thanks to a financial grant by the Swiss Agency for Development and Cooperation (SDC), we are now able to make the methods used for the analysis in Basel available to a broader audience.

The first part is an incidence analysis based on statistical research, and it summarizes the overall cantonal expenditure in the year 2000 stratified by gender, age, and nationality. Using this instrument allows the attribution of cantonal expenditures to the recipient groups of interest. The analysis includes the criteria of age and nationality to allow the mapping of additional socio-political aspects.

The second part of this publication calls the reader's attention to the economic relevance of unpaid work compared to paid work and examines the consequences of reduced cantonal expenditure for healthcare and third party childcare on unpaid care work.

Since the first publication in German, the instruments for gender budgeting have been refined further in response to requests from the government of the Canton of Basel-Stadt. This includes a regular repetition of the incidence analysis with a first update planned for the end of 2008. In addition, a pilot project was developed to control for the achievement of gender-related targets by analyzing the educational expenditures by gender-related indicators. The indicators will be accessible electronically starting in 2008.

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Basel, April 2008

Chapter I

Introduction

Introduction

Mirjam von Felten

"… a budget that integrates a gender dimension makes economic sense, since it can be used more effectively for economic and social development" (Bakker/Elson 1998:50).

The aim of this publication is to provide an overview of the latest research findings and discussions in the Canton of Basel-Stadt (in the translated text the term "canton of Basel City" is sometimes used to make clear that the canton is an urban centre)[1] with regard to "engendering budgets". Gender-responsive budget initiatives were developed and first implemented in the 1980s in Australia, and subsequently adopted by various women's networks. The aim of the concept is to improve the socio-economic status of women, and in a wider sense to influence development and welfare policy. At its core is the assumption that democratic transparency can be achieved through the analysis of the financial conduct of the state (or private sector).[2] Nowadays, various approaches to engendering budgets are discussed in an attempt to apply methods which address important women's issues.

The articles contained in this publication represent the findings of an interdepartmental project on gender-responsive budget analysis in the canton of Basel City. The project was launched on the initiative of the Women's Council[3], the cantonal Gender Equality Office and the Basel-Stadt chapter of the VPOD (Swiss Public Service Union). The catalyst for the launch of this project was the credit proposal submitted by Sybille Schürch and approved by the Cantonal Parliament in 2000 for a financial subsidy of CHF 50,000 to fund the project.

Against this background we intend to achieve the following objectives with this study:

- To make accessible to a broad public the research findings and results of discussions on gender-responsive budgeting analysis in the canton of Basel City and, in so doing, draw attention to gender equality issues.
- To disseminate information and ideas on a political and scientific discussion concerning gender-differentiated public expenditure.

1 The Basel project is particularly interesting in many regards. Basel-Stadt (Basel-City) is a city-canton, and communal and cantonal finances are to a great extent interlinked, at least as far as the city of Basel is concerned. The parliament of Basel-Stadt is responsible for approximately two thirds of all public funds, and communal and cantonal statistics match. There is a Canton of Basel-Stadt ("Basel-City") with the urban centre and two smaller municipalities) and a Canton of Basel-Landschaft ("Basel-Country") which separated from the city of Basel at the beginning of the 19th century after peasant rebellions. (Note by the editors of the English translation)

2 This concept of transparency is also contained in the New Public Management (NPM) concept, which – in addition to creating efficiency and effectiveness – is aimed at strengthening the focus on impact in the interests of engendering budgets.

3 The Women's Council is a gender equality committee made up of eighteen gender experts – all women – selected by the cantonal government.

- To present a practical, accurate method of investigation by means of which socio-economic budget analyses and gender-specific interpretations can be carried out.

An examination of the impact of public expenditure on gender relationships inevitably raises the following questions concerning methodology: How are the effects of public spending measured, and which effects are measured? No universal guidelines and approaches exist either in specialist literature or in practice. According to Madoerin (2002b:8), the selection of criteria which are applied in any given country reflect the political discourse in that country and hence the attitude to the central aspects that are felt relevant to gender equality.

In Switzerland – as in Basel – work on engendering budgets focuses on the following three aspects:

1. The benefits[4] of public expenditure for men and women
2. The effects of public spending on the employment of men and women
3. The effects of public expenditure on unpaid care work performed by men and women

To date, studies in this field were conducted against the background of sweeping **public measures to cut public spending**: Who suffers from cuts in spending? Are women more affected than men or vice versa? What are the consequences of economising measures on men's and women's employment? And do budget cuts result in a shift in services from the public sector to the private, unpaid sector?

The following outlines a brief history of the development of gender-responsive budgeting in the canton of Basel City.

Swiss pilot study on the impact on women of policies aimed at reducing public expenditure

In March 1994, in the wake of measures to cut public spending in the 1990s, the Swiss Public Service Union's women members (VPOD-Frauen) decided to commission a scientific study to analyse the impact of public expenditure and budget cuts on employment and determine the gender-specific impact of public budgets and budget items.

Following a preliminary study by the Swiss Centre for Labour and Social Policy Issues (the "BASS"), the Swiss Conference on Gender Equality commissioned a more comprehensive study. The authors examined the issues outlined above: Is there a way of measuring and determining whether men or women receive more public goods and services? And: How can the consequences of public spending cuts be determined and compared?

4 The difficulty of measuring the concept of "benefit" has prompted us to apply the less controversial, clearly formulated concept "receipt of public goods and services" in future (for a more detailed discussion, see Chapter II on Sex-Disaggregated Expenditure Incidence Analysis).

Since there were no precedents for investigating these questions, and in the absence of any significant basic statistics that would enable a gender-specific analysis, the authors were obliged on the one hand to develop their own methodological instruments, and on the other hand to impose certain restrictions due to the lack of data. The study analysed expenditure by the Swiss confederation, the canton of Bern and the city of Bienne. The authors' approach was as follows:

Table 1
Methodology applied in the BASS Study for gender-specific budget analysis (Bauer/Baumann 1996:22ff.)

Steps	Issues/examples
1. Data procurement	Functional breakdown of budgets covering several years (according to state responsibilities), e.g. general administration, public safety, education etc.
2. Classification of expenditure items according to a) Employment b) Benefit c) Unpaid female labour	 a) Does a state activity create more employment for men or women or equally among the sexes? b) Does a state activity benefit males more than females or vice versa, or do both sexes derive equal benefit? c) Do measures to cut state spending result in more women engaging in unpaid labour?
3. Calculation of differences	Comparison of the cost-cutting period with a reference period: How have the individual items developed over the comparison period in relation to overall expenditure?
4. Policy relevance	The aim is to have gender equality taken seriously: state funds from which men have for long derived an above average benefit must be redistributed.

In May 1996 the study was published under the title "Saving on women? An analysis of the impact of federal, cantonal and communal policies to reduce expenditure." The budget analysis revealed a very unequal distribution of public spending on men and women at various levels. During periods when the state was economising, the situation of women deteriorated further. In the years analysed, a very small proportion of federal, cantonal and communal public funds was spent on areas of employment with a high percentage of female labour. Moreover, the study revealed an above-average effect of budget cuts on tasks which are of particular importance for female employment.

Above-average economies were also made in areas where cuts resulted in an increase in unpaid female labour (for example, the infrastructure for childcare and care for invalids). Conversely, there was an above-average increase in areas of expenditure from which women derived a benefit. Surprising as this finding may seem at first glance, the authors explain that this is because **"some of this money is spent in response to crises, without any enhanced benefit for women being determinable"** (Bauer/Baumann 1996:107). The authors refer to expenditure on complementary benefits for recipients of welfare and beneficiaries of the national pension scheme.

In terms of unpaid labour, the following finding was of key relevance for the study group: **Cost-cutting policies resulted in a marked reduction in public goods and services, which gave rise to more unpaid labour. This in turn is carried out virtually exclusively by women.**

Gender-responsive budget analysis in the Canton of Basel-Stadt

The study "Saving on women" generated major interest in the canton of Basel City. The Women's Council expressed the concern that curtailing the cantonal budget would reverse the progress made in the past towards gender equality (Matefi 1997:1). Accordingly, the Women's Council and the Cantonal Gender Equality Office of Basel City, in conjunction with the Basel chapter of the VPOD, commissioned the BASS office to analyse the 1996 and 1997 year-end budget accounts of the Canton of Basel-Stadt under the motto „Financial planning – fair to women and socially compatible" using the same method that was applied in the „Saving on women" study (Baumann 1997). Another aim of the study was to create an analytical tool that would significantly enhance transparency with regard to financial planning decisions and could be applied not only in the interests of gender equality but also for other social issues.

The results of the study showed that in the 1990s the canton of Basel City made above-average spending cuts in female-dominated areas of employment as well as on female-specific benefits. Due to the lack of a detailed analysis of individual expenditure items, no disaggregated conclusion could be arrived at with regard to unpaid female labour.

Nevertheless, the two other areas exhibited a similar trend: During the economising period, the position of women with regard to public expenditure deteriorated (Baumann 1997:6ff.).

Criticism was levelled at the methods applied for the analysis.[5] For example, it was claimed that in many cases the gender-specific benefit of public expenditure was neither clearly nor objectively defined and could not be attributed to a large number of expenditure areas. Another criticism was that the study analysed only expenditure and not revenue, and that the scope had been too narrowly defined to focus on gender-specific benefits. A further limitation cited was that, while the BASS office had analysed the trend in cantonal budget accounts, it did not measure benefit on the basis of data specific to Basel City (Schwendener/Pfeifer 2002:35).

Given the nature of this study – essentially a pilot study conducted in Switzerland at the cantonal level – and the meagre resources with which it was undertaken, it was impossible to support all assertions scientifically, not least because much of the basic data were unavailable in the Basel administration or, if available, had not yet been suitably categorised. Following the conference at which the Basel City

5 The Basel-Stadt Finance Department was among those who criticised the method used by the BASS study (Madoerin 2002a:7).

study was presented, Cantonal Parliament Member Ursula Glück (of the Frauenliste, an independent women's organisation) submitted to the Cantonal Parliament a "petition" ("Anzug") signed by some twenty MPs from various parties[6], calling for a detailed functional breakdown of the budget and budget accounts and for gender-specific analyses to be conducted: **"In principle, it may be stated that a highly detailed functional breakdown creates transparency and offers an essential tool for making well-founded decisions on financial policy"** (Glück 1997). The petition was forwarded to the government in spring 1998.

In view of ongoing cuts in public expenditure, the Women's Council decided to pursue further the issue of "Saving on women" and make it a priority task in 2000. Once more the focus was on commissioning an external but this time more detailed analysis of the Basel City budget accounts. The aim was to obtain the most comprehensive study to date, based on cantonal rather than federal statistics so as to reflect the realities of the canton of Basel City more accurately than the previous study, apply it – with minor methodological modifications – to other population groups such as the elderly or children, and obtain more information on areas with knowledge gaps – mainly "Benefits of public goods and services" and "Unpaid labour".

Since the Department of Finance had guaranteed a detailed functional breakdown (i.e. a breakdown according to areas of public responsibility such as cantonal universities or outpatient care), the path was clear for a descriptive-statistical evaluation.

In December 1999, encouraged by the groundwork performed by the Women's Council and the Gender Equality Unit, cantonal Parliament Members Sibylle Schürch (SP), Christoph Brutschin (SP) and Ursula Glück (Frauenliste, see above) submitted a credit proposal for CHF 50,000, calling for the analytical method used in the BASS Study to be refined and adapted more accurately to the realities of Basel City. In addition, it called for an improvement in "the gender-specific assignment of the benefit of public expenditure and its impact on employment and unpaid labour" (credit application by S. Schürch in December 1999).

At its meeting on 12 January 2000, the Cantonal Parliament forwarded the application to the Cantonal Government. In early summer, the Basel Government recommended that parliament reject the application for credit, thereby supporting the view of the Department of Finance which stood by its criticism of the methodology used in the BASS Study. The Women's Council for its part sent all members of the Cantonal Parliament a statement underscoring the attractiveness and practicality of such a study for the political decision-making process. In the last June 2000 session of the Cantonal Parliament, the credit application was accepted with a casting vote by the President (a member of the Green party).

6 A petition can be used by any member of the parliament or parliament commission to request a change in the constitution, a law, a decision or measure implemented by the administration. If the Cantonal Parliament declares the petition to be material, it is forwarded to the government, the parliament office or a commission. These then have two years within which to draw up a report and, if appropriate, submit a motion. If the Cantonal Parliament is dissatisfied with the findings, it can let the petition stand and decide again who should further review it. The period for a second review is also two years.

Responsibility for the report on the gender-specific budget analysis fell to the Gender Equality Unit, which had also been granted the funds earmarked in the credit application. Internal discussions and planning commenced as early as December 2000. A project group was formed to address the requirement in the application for inter-departmental collaboration: The Office of Statistics, the General Equality Unit, the Women's Council and external experts then began to define and plan the Basel budget concept.

(Abridged translation.)

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Chapter II

Sex-disaggregated expenditure incidence analysis for the Canton of Basel-Stadt

Summary

Mirjam von Felten

Who pays for and who receives which public goods and services? This article examines the way in which the income and expenditure of the Canton Basel-Stadt is distributed among males and females. To find the answer, an incidence analysis was applied. **Incidence analysis** is a methodological approach to analysis, which enables a comparison of the advantages and disadvantages, for various population segments, that arise from a public institution's activities.

In line with the credit application submitted by Sybille Schürch, the main aim of this study is to elucidate in more detail the analytical method applied in the "Saving on women" study, and apply it more specifically to the conditions prevailing in Basel-Stadt. The study focuses on an analysis of **expenditure**.[1, 2] The primary and direct beneficiaries of state goods and services are designated as clients. Using this definition, further secondary and tertiary beneficiaries can be distinguished. Hence the recipients of state goods and services need not be identical with the people who derive a benefit.[3]

The expenditure incidence for 2000 reveals that, on average, the Canton of Basel-Stadt spends slightly less on a female citizen of Basel (CHF 9,290) than on a male citizen (CHF 10,870). Differentiating by **age** reveals that, up to the age of 75, state expenditure per female inhabitant is lower than per male inhabitant – primarily due to public safety and transport. From the age of 75, however, per capita expenditure increases considerably more sharply for women than for men. This difference can be attributed virtually exclusively to social welfare. Contrary to expectations, average health or healthcare costs for this age group are no higher for the female population than for the male population.

Nationality also plays an important role in expenditure distribution: In the cultural, educational, health and social welfare sectors, nationality is a greater distinguishing element for certain age groups than gender. In education, for example, average spending for the foreign population declines more steeply beyond the age of 16 than for Swiss nationals. Moreover, foreigners in the above-80 age groups account on average for more state healthcare costs than Swiss nationals, and foreigners in the 50-to-80 age groups account for more spending on social welfare than Swiss nationals.[4]

1 The canton of Basel-Stadt keeps no statistics on taxation and, for data protection reasons, taxation data may not be evaluated. This study is therefore restricted to formulating methodological proposals for conducting an expenditure analysis.

2 The 2000 year-end budget accounts of the canton of Basel-Stadt, statistically processed and organised according to function by the Federal Financial Department; administrative data of government; and statistical and other surveys by the Federal Statistical Office served as a foundation for this undertaking.

3 "Benefit" in the neoclassical economic sense of the term.

4 Total rather than per capita expenditure in this case.

In addition, it is largely due to expenditure on education that public spending on males and females peaks roughly by the age of 25. Overall, spending on education is slightly higher for boys and young men than for girls and young women: CHF 273 million as opposed to CHF 248 million. Up to the age of 25, expenditure on social welfare is also significant. Here, too, spending on public goods and services is lower for young women than for young men: CHF 53 million against CHF 62 million. This situation is attributable to the fact that expenditure on child/juvenile protection is considerably higher for men than for young women.

The fact that spending for men above age 20 declines less sharply than for women is mainly due to public safety. In this sector, the canton of Basel-Stadt spends substantially more on male inhabitants aged between 20 and 65 than on female inhabitants: CHF 127 million against CHF 42 million. After 20, with increasing age, state expenditure for men declines less sharply than for women, not only in public safety but also in social welfare. The healthcare (due to the predominant age structure) and social welfare sectors are responsible for the fact that women above 65 receive more spending and, up to the advanced age of 90, receive increasingly more cantonal monies than men.

In a further step the three sectors of education, public safety and healthcare are analysed in more detail:

In the **educational sector** overall, the differences between the genders are not particularly large. From secondary school level II, however, differences appear which reflect the familiar segregation of the sexes. In industrial and vocational training institutions, for instance, significantly more per capita is spent on young men than on young women, whereas the reverse is true for training in care-related and social occupations and in other comprehensive schools.

In many areas of **social welfare**, the foreign population is responsible for higher costs per capita than the Swiss population. The reasons for this are varied: foreign inhabitants on lower incomes receive on average lower old age pensions but more complementary benefits to the national pension scheme (AHV/AVS)[5]

From a gender perspective, the greatest differences appear in old age security, viz. in the cantonal complementary benefits issued to beneficiaries of the national pension scheme. Women over the age of 85 receive considerably more of these benefits than men. This result is explained by the fact that women are less frequently cared for at home by their partners than the other way around. To finance their stay in a nursing home, they need a top-up if their pension benefits and assets are not sufficient. In addition to old age security, there are also marked gender-based differences in the area of child and juvenile protection. The higher expenditure for young males is attributable to the fact that there are more males than females in children's and juvenile homes, as well as in homes and boarding schools for children with special needs.

5 Retired persons with low incomes and few assets are entitled under federal law to have their pension benefits "topped up". Some cantons have regulations governing additional "top-ups".

In the **healthcare sector**, the gender-specific differences in per capita costs related to hospitals are only marginal. While slightly higher average costs are indicated for women between 70 and 85, from the age of 86 the level drops below that for men. Higher hospital costs are also incurred by women between 20 and 40 and by men in the 50-to-69 age group. There is also a discernible shift towards outpatient care, particularly among older persons from age 70. Women use this service more than men, while foreign nationals use it significantly more than Swiss nationals. This is primarily because Spitex (the home-based care service) is more frequently used by foreigners than by the Swiss population.

In **public safety**, men account for considerably more spending than women in the three areas of the police force, legislation and penitentiaries. For example, the police force spends roughly four times more on the male 20-to-35 age group and more than twice as much on the male 36-to-50 age group than on women.

The article concludes with a proposal for the application of the incidence analysis in policy-making: On the basis of the findings to date, an instrument for medium-term policy guidance can be developed within the context of the policy plan as well as the planning and monitoring instruments of the cantonal council, with the ability to create indicators for the distribution of spending in the individual sectors according to the categories of gender, age or nationality.

Sex-disaggregated expenditure incidence analysis for the canton of Basel-Stadt

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Introduction

Who receives and who pays? Do men pay taxes while women "profit" from cantonal expenditure? Or does the canton of Basel-Stadt distribute money in a gender-neutral manner, i.e. equally among males and females? This study addresses these questions. The analytical instrument applied to find the answers is incidence analysis, which can be described as a "systematic comparison of the advantages and disadvantages, for various population segments, that arise from a public institution" (Frey 1990:289). A budget incidence analysis does not cover any specific public institution, but more generally the revenue and expenditure of a state. This enables an examination of the following questions (see Leu et al. 1988:150):

- Who receives which state goods and services (expenditure incidence)?
- Who contributes to the state budget via taxes, and to what extent (income incidence)?
- How does this affect the redistribution of the state budget? Who ultimately pays and who receives (budget incidence)?

Budget incidence analysis is conducted in such a way that, based on statistics, state spending is applied to the primary beneficiaries of public goods and services on the one hand, while revenues are applied to taxpayers on the other. If the analysis is then further broken down by gender, it can – after compiling statistics on beneficiaries of public goods and services – be regarded in a second step as a sex-disaggregated budget analysis (Rake 2002:10). The main aim is to achieve **transparency with regard to the distribution of state funds**. Nevertheless, this still does not examine whether such distribution effectively addresses the needs of males and females. An equal distribution of state funds among males and females might (even then) be inequitable, given the different life situations of males and females. To our knowledge, sex-disaggregated budget or income incidence analysis has only been conducted to date by Demery (1995, 1997, 2000) for African countries, and by Raffelhüschen and Borgmann (2001) within the context of inter-generational statistics for Switzerland.

The central aspect of this study is an analysis of **expenditure**. One area of particular interest is an examination of how expenditure is distributed among the sexes in relatively detailed areas. This is primarily of policy value. Since no tax statistics are available to date for the canton of Basel-Stadt, and for data protec-

tion reasons it is not permissible to evaluate tax data, it is possible here only to formulate a methodological proposal for performing revenue incidence analysis. Hence it is also not possible at this point in time to present a full budget incidence analysis.

In addition to presentation and interpretation of the findings, this study has another, methodological, objective. In line with the credit application by Sibylle Schürch, the aim is to further refine "the analytical method [of the study "Saving on women" by the research institute "BASS"] and adapt it more accurately to the realities of the canton of Basel-Stadt. The **gender-specific allocation of state expenditure** must be improved […]" (quotation from the credit application by Sibylle Schürch dated 12 January 2000).

The move to refine the analytical method proposed by the BASS study – while acknowledging the extremely important pioneering role it has played for Switzerland and Basel – was prompted by the identification of specific methodological weaknesses.[6] For instance, the credit application pointed out that it was impossible to assign major items in the budget account to any specific groups in terms of their impact on benefits, employment and unpaid work. Moreover, while the BASS Office analysed the development of the canton of Basel-Stadt budget accounts in its follow-up study, it allocated benefit on the basis of national data rather than data specific to Basel-Stadt. The study was also found lacking by the Basel-Stadt administration because the gender-specific benefit of state expenditure was neither clearly nor objectively determined. The BASS Office study was criticised because it analysed expenditure alone without taking revenue into account, and the focus on gender-specific benefit was too narrow.

This study therefore focuses primarily on aspects of methodology. Firstly, the problem of measuring the benefit of state expenditure is examined and the relevance of budget incidence analysis is determined. The term "beneficiaries of state goods and services" (within the context of expenditure incidence) is then defined and discussed, and base data used as the basis for assignment are presented. A method for conducting an income incidence analysis from a gender perspective is then proposed. The methodology section concludes with a description of the necessary base data as well as a brief summary of the methodological refinements implemented in comparison with the BASS study.

The second focus is on the results of the expenditure incidence analysis: The overall findings are followed by a description of the results of the individual functional sectors and a presentation of results according to functional expenditure items. Only at this detailed level are the findings sufficiently differentiated to permit interpretations of why public spending varies, depending on the expenditure area, between males and females in the canton of Basel-Stadt.

6 See Introduction to this publication.

Method

Problems encountered in measuring the benefit of public spending

The BASS study examines, among other things, the "Benefit of state expenditure" for males and females (Bauer/Baumann 1996:79). Accordingly, the credit application calls for an improvement in "the gender-specific allocation of the benefit of public spending" (quoted from the credit application of Sibylle Schürch on 12 January 2000). However, budget incidence analysis is unable to produce meaningful statements on whether men or women derive the greater benefit from public spending, since it allocates to population groups "not the benefit of public spending" but "merely the costs of providing state goods and services" (Leu/Frey/Buhmann 1988:158). Consequently it enables only a presentation of which sections of the population receive how much in terms of state expenditure.

The difficulty of measuring the benefit of public spending by using an economic approach based on individualism is discussed in detail in more recent research literature (Cornes 1995:69–89; Demery 2000: 47ff.; Van de Walle 1998:369ff.). The problem is further exacerbated by the fact that public and publicly-produced private goods are, in principle, available to all inhabitants and, unlike on the open market, do not have to compete for clients. Users are less able to express their preferences, as a result of which the price of such goods is less demand-driven.

In contrast to the BASS study[7] we therefore assume that the consumption of a state good or service and/or the average cost per beneficiary provides only limited information on the individual changes in benefit – particularly given the fact that, from a gender perspective, it cannot necessarily be assumed that the state offers all goods and services in an optimal manner. A contribution from the state does not provide the same benefit to all individuals. Some individuals may be unwilling recipients of state services (for example, prison inmates), while other more affluent individuals may procure privately what the state provides for every citizen, and may well prefer this option, given a sufficient choice of private alternatives (e.g. schooling). The additional benefit for such individuals is therefore likely to be minimal.

It is therefore necessary to use individual assessments by inhabitants to determine the impact that state services have on benefit. The additional benefit which a person derives from public goods is largely dependent on his or her income as well as his or her needs, values and political leanings. For instance, it may be assumed that working women with small children place a greater value on the enhanced benefit provided by public childcare facilities than working women without children. However, measuring individual preferences is extremely data-intensive and calls for knowledge of the underlying demand functions of individuals and households (Demery 2000:2).

7 See Introduction to this publication.

Recent publications have recommended that publicly produced goods should be evaluated either directly or indirectly on the basis of observed consumer behaviour. The first approach uses public surveys to determine how respondents rate individual state services in terms of the personal benefit they derive from such services (Cornes 1995:87). The problem with this is that the subjective evaluation of a service need not necessarily correlate with the price which a person would actually be willing to pay in any concrete situation. The public survey conducted for the first time in the canton of Basel-Stadt in spring 2003 provides information in this context.

The second approach assumes that the amount of time and money which people spend on, for example, a trip to a national park, is an expression of how they rate this park (Cornes 1995:87). It is doubtful, however, whether a criterion for measuring willingness to pay can be found in the same way for all sectors in the cantonal budget.

Expenditure incidence: Allocation criteria and basis for assignment

For expenditure incidence, the criteria according to which spending is allocated and the basis for assignment that is then applied are of vital importance. Expenditure is applied to those inhabitants who receive state benefits (output view). Services used by non-residents (commuters, tourists etc.) and companies are not factored in, even though they probably account for a not insignificant proportion. Following the BASS Study (Bauer/Baumann 1997:79), the group of individuals to whom expenditure is allocated is designated as **clientele**, which reflects the fact that only the **primary** and **direct beneficiaries** are covered. When subsidies pass from the canton to private institutions, their clients constitute beneficiaries. This output view differs from the input view, which asks how state resources are distributed among persons in employment, as well as from the outcome perspective which, for example, examines the impact of state expenditure on unpaid labour.[8] The definition of clients also serves to distinguish direct users of state services from a number of other (secondary and tertiary) beneficiaries (see above). It illustrates the fact that beneficiaries need not be identical with the persons who derive the gain. Only some of the beneficiaries are covered by this (incidence) approach. For instance, children who attend a kindergarten are defined as direct beneficiaries of spending on kindergartens. However, parents also gain from such expenditure since it helps them to attend further education courses or find employment. This raises tax revenues, which in turn results in a gain for the canton.

Despite this distinction, there is still some uncertainty as to who is in receipt of specific state goods and services. This is without doubt due to the fact that state expenses differ fundamentally in qualitative terms. They can be described as those which are used to build resources (in the sense of human capital), and those used to reduce (gender-specific) resource deficits. In the fields of education, culture, social welfare and healthcare, there is a large degree of consensus on the distribution of benefits (Raffelhüschen/Borgmann 2001:29; Leu/Frey/Buhmann 1988:156; Braunschweiler 2002). In education, the direct beneficiaries are schoolchildren and students, and in culture they are the visitors to publicly-subsidised cultural institu-

8 These questions are discussed in Chapter III on unpaid labour and in the chapter on personnel expenses (the latter chapter is not translated into English; Chapter IV in the German version).

tions. In the field of social welfare, the term "clients" refers to persons who draw pensions and recipients of social security, while in the healthcare sector patients are the clients. In the transport field it is assumed that expenditure benefits the users of public and private transport systems.[9]

In the field of public safety in particular, the definition of beneficiaries as proposed by the BASS Study and used by this study, differs from that used in conventional studies (Raffelhüschen/Borgmann 2001:29; Leu/Frey/Buhmann 1988:156; Braunschweiler 2002) which for a long time assumed that everyone gained from spending on public safety. Based on the argument that everyone would profit from increased security if policing, justice administration and law enforcement were state-financed, spending was distributed per capita equally among all inhabitants. In terms of justice administration and law enforcement, however, if the narrow definition of clientele is strictly applied, then the "costs of providing state services" (Leu/Frey/Buhmann 1988:158) must be attributed to persons who come into conflict with the law (such as convicts and detainees). Spending on the police force is subject to a degree of latitude as to how much is spent on fighting crime and how much on safeguarding public safety.

Spending on land use and spatial planning, the environment and the economy is distributed equally among all inhabitants since it is assumed that they all gain from such services. The same procedure is applied – albeit in order to limit the amount of work involved – in the case of 3-digit functional sectors where the balance of expenditure is less than CHF 10 million. Spending on general administrative services is attributed to sections of the population in proportion to all expenses in the functional sectors from education to economy. This procedure is predicated on the view that the more state goods and services individuals use, the more administrative costs they generate.

The list of base data used as the basis for assignment shows which statistics are used for distributing allocated expenditure between male and female. Wherever possible, base data are used which most accurately reflect the costs incurred by beneficiaries of state goods and services. To this end, assumptions must be made about what mainly dictates the extent of state services, whether they are the same per capita across all clients (e.g. in education), whether they vary due to legally defined measurement criteria (e.g. old age pensions), or whether they depend on how long the benefits/services are drawn/used (e.g. in hospitals or prisons). Whether the most cost-relevant base assignment data can always be used depends on how readily available or accessible the relevant data are.

In terms of the socio-demographic characteristics of the beneficiaries, this study – unlike the BASS Study and the rationale behind the credit application – analyses how spending is distributed not only among males and females, but also among Swiss and foreigners as well as inhabitants of all ages. This means that expenditure is distributed among 400 different population groups (2 sexes x 2 nationalities x 100 years). This differentiation offers several advantages: Firstly, it allows important differences in the distribution of spending among males and females to be explained, particularly if age is factored in. This ensures that neither women

9 Conversely, transport expenditure in the generation - or age-specific analyses conducted by Raffelhüschen/Borgmann (2001:29) and Braunschweiler (2002:11) were distributed per capita as general state expenditure.

nor men form homogenous categories – even if key criteria that differentiate the life situations of males and females (such as employment and education), as well as income and social class, are not taken into account.[10] On the other hand, by factoring in the socio-demographic characteristics of age and nationality, the collected data can be differentiated for individual population groups according to the issue being examined. For instance, for a discussion of the costs of healthcare the statistics can be broken down by age group, and a breakdown by nationality may be of interest for the implementation of the canton of Basel-Stadt's integration guidelines. Moreover, this refined and systematically structured model also addresses the objection that an (expenditure) analysis based on the BASS method would "only" take gender issues into account and exclude any evaluation of other state activities.

Income incidence: Allocation criteria and basis for assignment

The analysis of revenue is a response to critics who complained that the exclusive focus on cantonal expenditure in the BASS study was one-sided (see introduction to this chapter). However, the fact that the canton of Basel-Stadt records the tax data of married couples only in the husband's name is problematic in determining the extent to which men and women contribute to the cantonal revenue via direct taxes. It is therefore not possible to determine the extent to which women contribute to taxes through their own income or assets. Another problem from a gender perspective is the fact that conventional incidence analyses do not take into consideration the contribution made by women towards to the community in the form of unpaid labour (Bauer/Baumann 1996: 19f.). At the least looking after children and other individuals requiring care can be regarded as a form of real taxation.[11] Statistics on inter-generational balances show that there is a substantial redistribution of funds from men to women in Switzerland. Women receive more from the state in the form of cash than they pay in the form of taxes, premiums or contributions (Raffelhüschen/Borgmann 2001; Wechsler/Savoir 1996). One solution to the above methodological problems is to divide the taxes paid by married couples equally between the partners. From a property law standpoint, this ensures that the household income of both partners is taken into account (contribution to jointly acquired property).

10 The data required for this purpose are unavailable

11 Cf Chapter III on unpaid work, Section 1.

Base data

Administrative data, statistical surveys and – in the absence of any full censuses – surveys conducted by the Federal Statistical Office were used in the income incidence analysis as the base assignment data for expenditure on benefit recipients.[12] Surveys by the Federal Statistical Office are mainly needed for the field of culture, where no socio-demographically disaggregated statistics and hence no gender differentiation is made between visitors to theatres, museums and libraries. The database of the canton of Basel-Stadt on beneficiaries of state goods and services is also a good source of information.

Tax statistics, if available,[13] can be used as the base data for the income incidence analysis, although tax data are problematic from a gender perspective since, as mentioned above, taxes paid by married couples are registered only in the husband's name and the wife's contribution cannot therefore be determined.[14]

The base data are obtained from the 2000 budget account of the canton of Basel-Stadt, statistically processed and organised according to function by the Federal Finance Department. "Organised according to function" means that expenditure and income are not structured by department and service office, as has been the case to date, but instead presented according to the functions and tasks of the state. The functional organisation covers the 10 main sectors of general administration, public safety, education, culture and leisure, healthcare, social welfare, transport, environment and spatial planning, economy, and finance and taxes. Each functional sector is further subdivided into subcategories (3-digit functional sectors).[15] The value analysed here is the net financial requirement (expenditure minus revenue)[16] arising from the current budget account and capital expenditure account of the three-digit subcategories.

The functional organisation is based on the "harmonised budget accounts model" of the Conference of Cantonal Finance Directors, adopted by the canton of Basel-Stadt in 1999. The statistics processed by the Federal Finance Department on the expenditure of the canton of Basel-Stadt are therefore based on the functional organisation drawn up in Basel-Stadt since 1999 and published in the cantonal budget account. The Federal Finance Department makes the following changes: Dual statistics on benefits (federal and cantonal) are removed in order to obtain a nationwide budget account.[17] Certain codifications or allocations of expenditure and income to functional sectors are also corrected and standardised for the purpose of cantonal comparisons. Moreover, special budget accounts are

12 The sources for the statistics used are listed in Table 2: List of data used as a basis for assignment in the Annex.

13 This will be drawn up in spring 2003 as part of the tax density map.

14 In contrast to other budget incidence analyses (Leu/Frey/Buhmann 1988; Raffelhüschen/Borgmann 2001), this study is therefore not based on the individual data set of the Swiss Survey on Income and Consumption (EVE), since this does not contains a representative random sample for the canton of Basel-Stadt.

15 The structure of the functional organisation is also shown in Table 2: List of data used as a basis for assignments in the Annex.

16 Excluding book items.

17 Unfortunately, no documentation on the codification and classification of expenditure as performed by the Federal Financial Department exists – with the exception of the educational sector (Federal Office for Statistics 2001 c).

taken into consideration alongside the cantonal budget accounts.[18] Despite a few difficulties in identifying individual expenses in the statistically processed budget accounts, this version offers the following advantages over the cantonal budget accounts: It not only enables comparisons with other cantons but also retrospective analyses of the trend in Basel-Stadt. However, since the "harmonised budget accounts model" was introduced, as mentioned, only in 1999, the latter cannot be achieved based on the cantonal budget accounts[19] Moreover, using the statistically processed account it is easier to compare the results of the cantons of Basel-Stadt and Zurich, where a gender-responsive budget analysis is also the objective.[20]

Summary of methodical refinements

The following methodological improvements over the BASS Study were implemented, thereby also addressing policy-related requirements:

- Clarification of the difference between clients and beneficiaries
- Extension of the study to include differences between males and females of Swiss and foreign nationality and of different age groups
- Application of Basel-Stadt statistics
- More differentiated recording of the amount of state services and goods ensuing to individual population groups (not only an allocation of benefit by category: mainly women – neutral – mainly men)
- Allocation of more than 90% of cantonal expenditure to direct beneficiaries
- Incorporation of revenue incidence

18 For instance, the University of Basel budget accounts.

19 The original plan was to examine the trend in the distribution of cantonal expenditure during the 1990s. Due to lack of resources, this analysis has not yet been conducted.

20 See report and proposal of the cantonal government to the cantonal parliament on Motion KR-No. 188/1999 concerning the report on the origin of costs and the use of services by gender, dated 20 March 2002, No. 3954, Canton of Zurich. In contrast to the canton of Zurich budget the canton of Basel-Stadt budget also includes expenditure of the municipality of Basel-Stadt.

Results

Before the results of the expenditure incidence analysis are presented, explanations are provided on the composition of the expenditure and population of the canton of Basel-Stadt in 2000.

Expenditure and population structure in 2000

Figure 1 shows that the canton of Basel-Stadt spent more than half its total budget of CHF 1.9 billion on only two functional sectors: Education and social welfare. Healthcare, public safety, culture and leisure, and transport also account for a large proportion of the budget. Altogether, spending in these six areas accounts for 95% of total expenditure.

Fig. 1
Expenditure of the canton of Basel-Stadt in 2000 according to function (0–8)

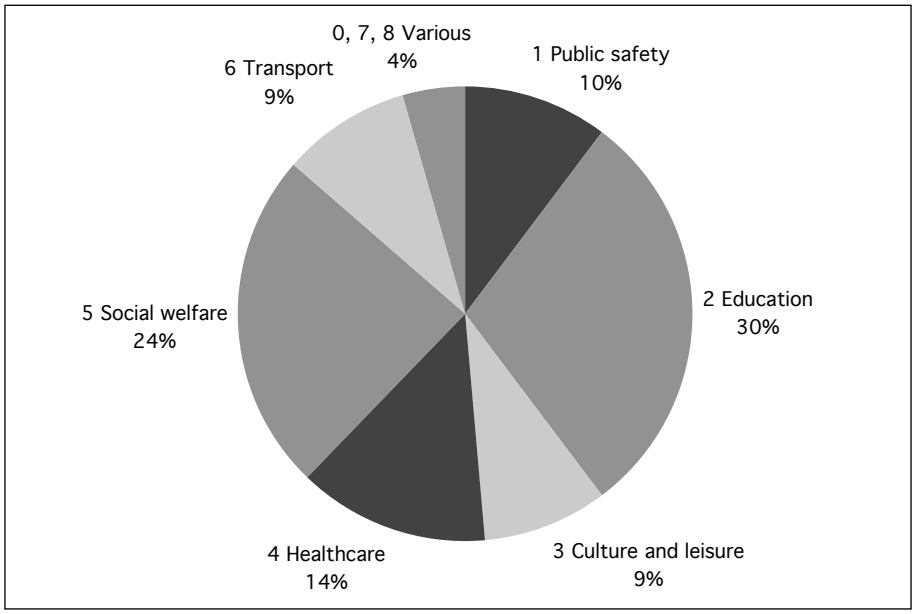
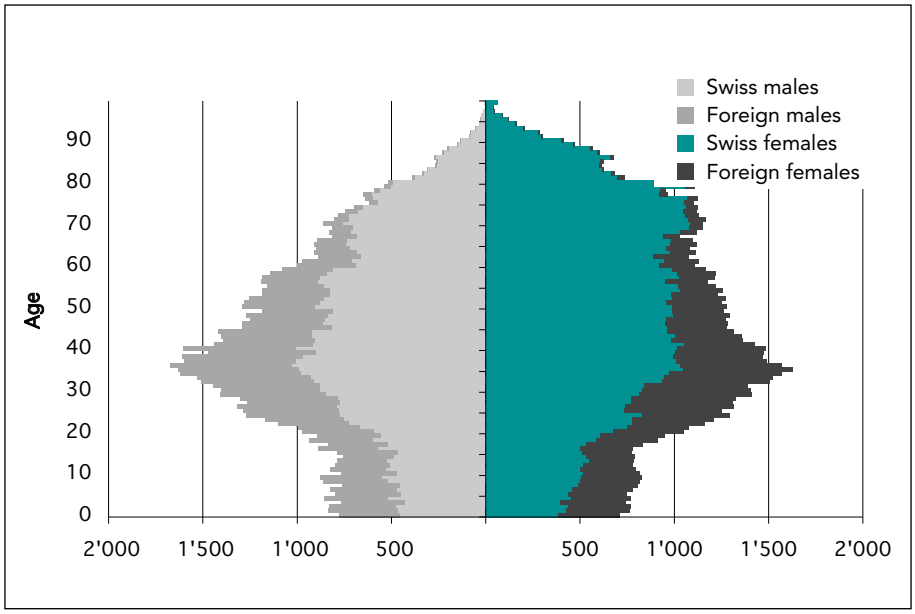


Figure 2 shows the composition of the residential population of the canton of Basel-Stadt at the end of 2000. Of the 188,151 persons registered as residents, 39% were Swiss females, 13% foreign females, 33% Swiss males and 15% foreign males. Females accounted for 52% of the total, although the percentage varies widely according to age and rises sharply the older the age group, ranging between 48% and 52% up to the age of 60 but climbing steadily to 57% at 70, 66% at 80, 76% for 90-year-olds and as much as 93% at age 99.

Fig. 2
Resident population of the canton of Basel-Stadt in 2000 (at year-end)



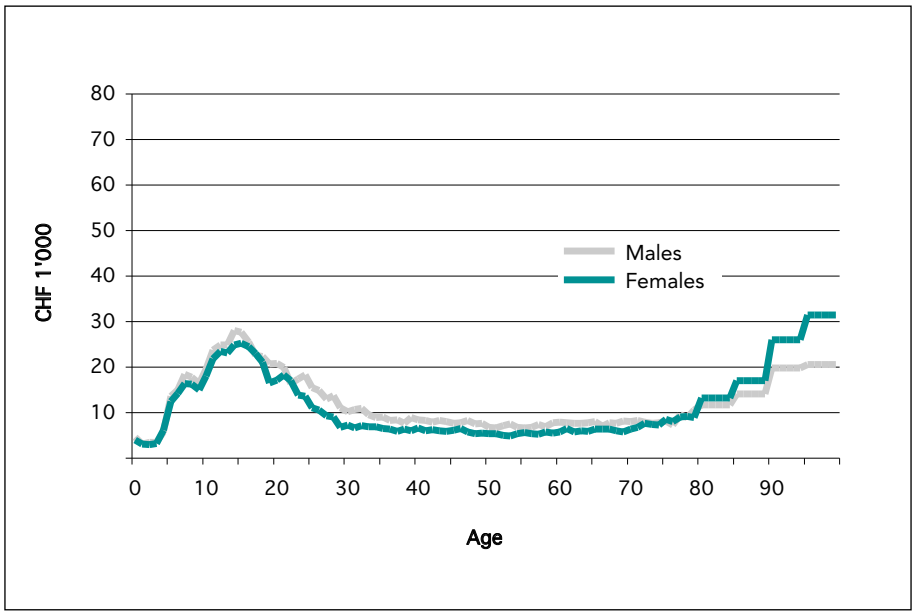
Expenditure incidence

The results of expenditure incidence can be presented in two ways: As average expenditure per head of population, and as the sum of all expenditure. The first approach seeks to determine whether, on average, individual members of different population groups enjoy the same level of state benefits, or whether men or women, young or old, Swiss or foreign nationals receive more. Accordingly, the approach focuses on the distribution of expenditure. The total amount spent on population groups is presented from the standpoint of the state budget: The approach seeks to determine how much money the canton has spent in total on specific population groups, with particular consideration to the varying age structure between males and females and Swiss and foreign nationals.

Figure 3 presents expenditure in units of CHF 1,000 per head of population according to age and sex in 2000. Overall, expenditure on males and females is very similar over all age groups. Up to the age of 15 it rises to more than CHF 25,000, after which it declines sharply to below CHF 10,000 only to rise again from the age of 80. However, the chart clearly shows that up to the age of 75, state benefits per female inhabitant are lower than those per male inhabitant. Thereafter, per capita expenditure increases much more strongly for women than for men. Taking all age groups into consideration, therefore, slightly less is spent on female residents of Basel-Stadt than on male residents (CHF 9,290 versus CHF 10,870). These results suggest that, at the stage of life when human capital is being built up, women receive less from the state than men. Only at the stage of life when women lack essential resources such as health and income do they receive more benefits.

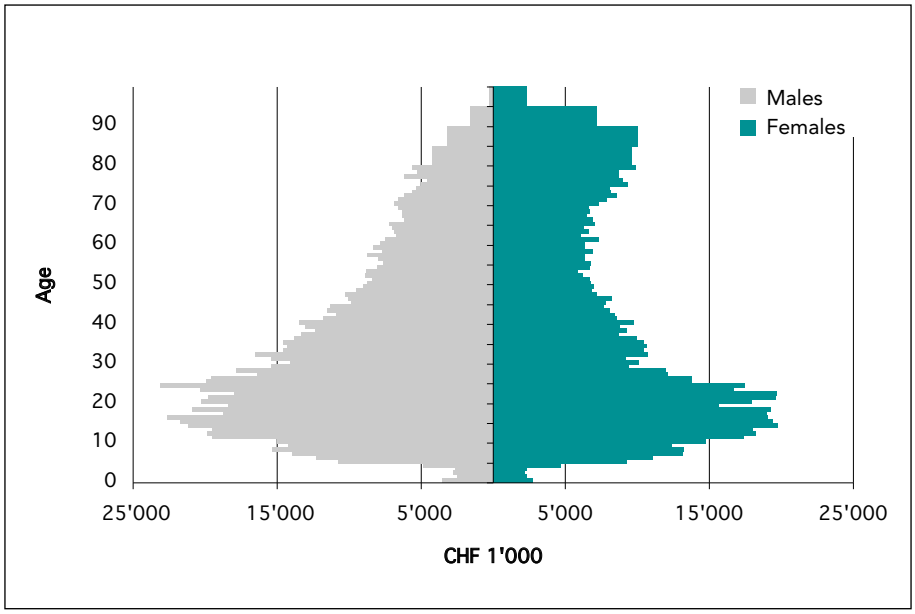
The fact that the canton intervenes at this stage in response to their emergency situation can be viewed as a ensuring a basic social right. The extent to which this interpretation can be borne out in the functional sectors through a detailed analysis will be demonstrated below.

Fig. 3
2000 expenditure of the canton of Basel-Stadt per capita of the population, according to sex and age



If we multiply expenditure per capita (see Fig. 3) by population (see Fig. 2), the result is the total expenditure in 2000 on males and females in various age groups (see Fig. 4). According to these findings, of the CHF 1.923 billion spent by the canton of Basel-Stadt in 2000, CHF 976 million was on men (51.1%) and CHF 933 million on women (48.9%). At CHF 43 million, the difference is relatively minor. Figures 3 and 4 illustrate that this difference varies widely between the genders across age groups. Expenditure on men exhibits a fir-tree shape, increasing each year until almost 25 and then declining at a relatively steady rate. By contrast, expenditure on women increases less strongly than for men with each year up to the age of 25, reaching a maximum of CHF 22 million at age 24 and CHF 19 million at age 22. Moreover, the cantonal benefits for female inhabitants of Basel-Stadt decline more sharply up to the age of 53 than for male inhabitants (CHF 6 million versus CHF 9 million), rising again up to the age of 84 to CHF 11.1 million and falling sharply thereafter. Up to age 65, therefore, the canton spends significantly less (CHF 675 million) on the female population than on the male population (CHF 848 million).

Fig. 4
Expenditure of the canton of Basel-Stadt in 2000 according to sex and age



The above result was obtained from a series of incidence analyses conducted for functional sub-sectors. Hence these detailed findings must be interpreted. As a first step the results obtained for the nine major state expenditure sectors are described. Only as the second step is an interpretation made, after presenting the results for individual functional subsectors.

How, then, is the result of the expenditure incidence presented in Fig. 3 arrived at? To which functional sectors can the differing distribution of average expenditure on males and females be attributed? If we first consider Figures 6–16 (even numbers), we can see that the average expenditure on women up to the age of 75 is lower primarily due to public safety and transport. Here the gender differences are marked. The strong rise in state spending on women from the age of 75 is almost exclusively attributable to social welfare. Contrary to expectations, average healthcare costs for female residents of Basel-Stadt from the age of 75 are not higher than for the male population (see Fig. 12).

Figures 6–16 (even numbers) also clearly demonstrate that, in certain areas of state expenditure, **nationality** is a far greater differentiating attribute than gender. In these areas, per capita expenditure differs more strongly between Swiss and foreign nationals than between males and females. This is generally true in the cultural, educational and healthcare sectors as well as in the field of social welfare for certain age groups. In education, average expenditure on the foreign population from the age of 16 declines much more sharply than for Swiss inhabitants. On average, foreign nationals receive higher state benefits from age 80 in the healthcare sector and between the ages of 50 and 80 in the social welfare sector.

Figures 5-15 (uneven numbers) show how much the state spends in which areas and on which population groups. The total expenditure is broken down into the various functional sectors according to age, gender and nationality. It is largely due to expenditure on education that public spending on males and females peaks roughly by the age of 25. The differences between the genders are relatively minor. However, it appears that cantonal spending on education for boys and young men up to age 30 is slightly higher than on girls and young women (CHF 273 million as opposed to CHF 248 million). Spending on social welfare also plays a role for younger inhabitants. Here, too, young women up to the age of 25 receive fewer state benefits than young men (CHF 53 million versus CHF 62 million). Public safety is mainly responsible for the finding that public spending on male inhabitants of Basel-Stadt declines less strongly than expenditure on female inhabitants from the age of 20. In this area the canton spends much more on male inhabitants between 20 and 65 than on female inhabitants (CHF 127 million versus CHF 42 million). After 20, with increasing age, state expenditure for men declines less sharply than for women, not only in public safety but also in social welfare and transport. In social welfare the canton spends CHF 111 million on male residents between the ages of 20 and 65, and CHF 104 million on female residents in the same age groups; in transport, CHF 82 million is spent on men and CHF 53 million on women between the ages of 20 and 65.

The sectors of healthcare and social welfare are responsible for women over 65 and up to the advanced age of 99 receiving more expenditure than men (CHF 98 million versus CHF 49 million and CHF 107 million versus CHF 36 million respectively), although this is due to the greater number of older women. Spending on spatial planning and the environment as well as the economy have no impact on the structure of expenditure distribution; general administrative expenditure reflects the distribution of expenditure in the functional sectors 1 to 8 (see list of base data used as the basis for assignment in the Annex).

Fig. 5
Total 2000 expenditure of the canton of Basel-Stadt in the Public Safety sector, according to age, nationality and sex

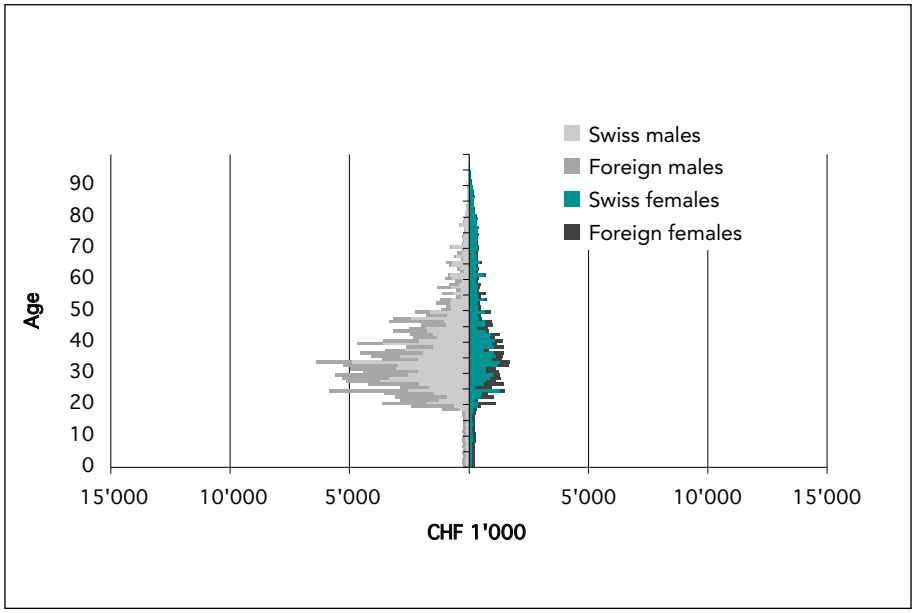


Fig. 6
2000 expenditure of the canton of Basel-Stadt per capita of the population in the Public Safety sector according to age, nationality and sex, in CHF 1000

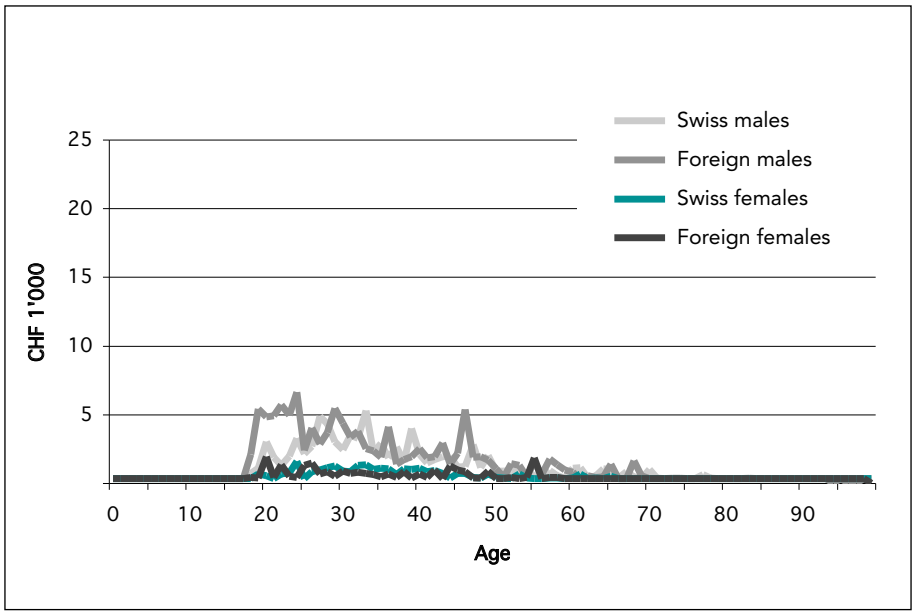


Fig. 7
Total 2000 expenditure of the canton of Basel-Stadt in the Education sector, according to age, nationality and sex

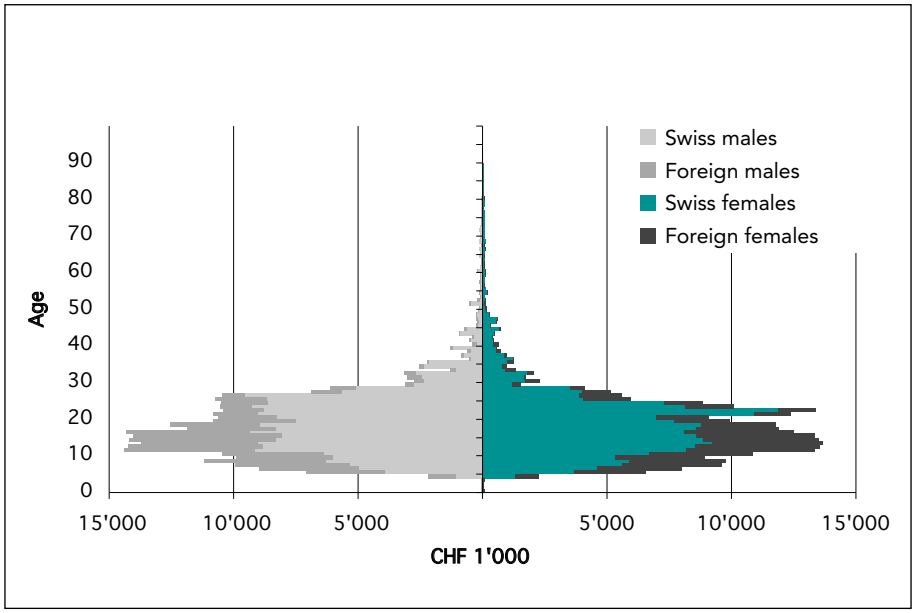


Fig. 8
2000 expenditure of the canton of Basel-Stadt per capita of the population in the Education sector according to age, nationality and sex, in CHF 1000

Fig. 9
Total 2000 expenditure of the canton of Basel-Stadt in the Culture and Leisure sector, according to age, nationality and sex

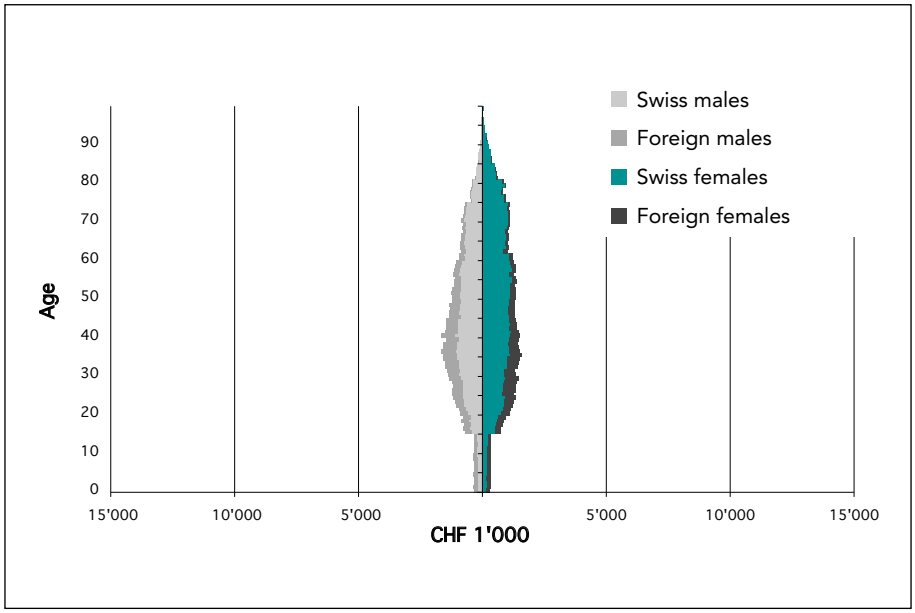


Fig. 10
2000 per capita expenditure of the canton of Basel-Stadt in the Culture and Leisure sector according to age, nationality and sex, in CHF 1000

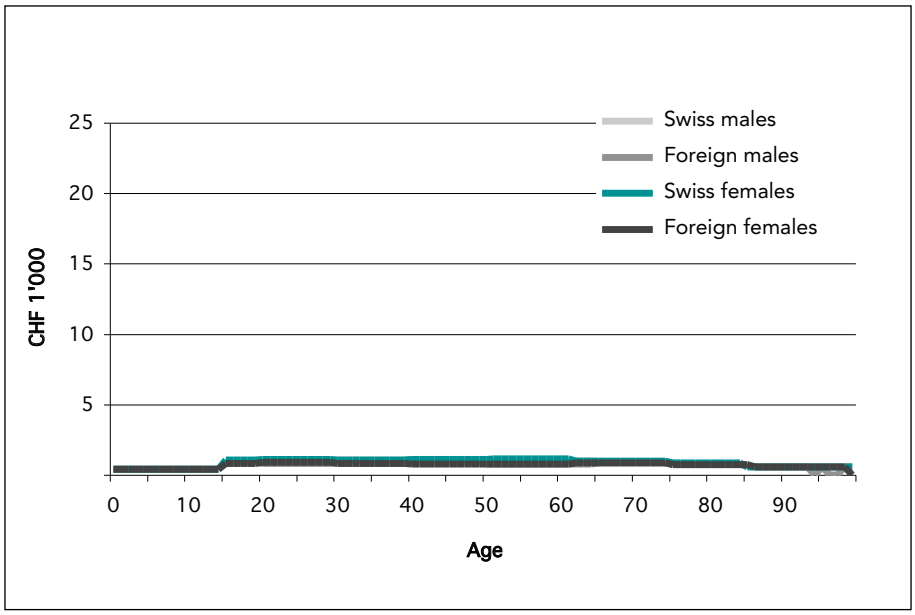


Fig. 11
Total 2000 expenditure of the canton of Basel-Stadt in the Health sector, according to age, nationality and sex

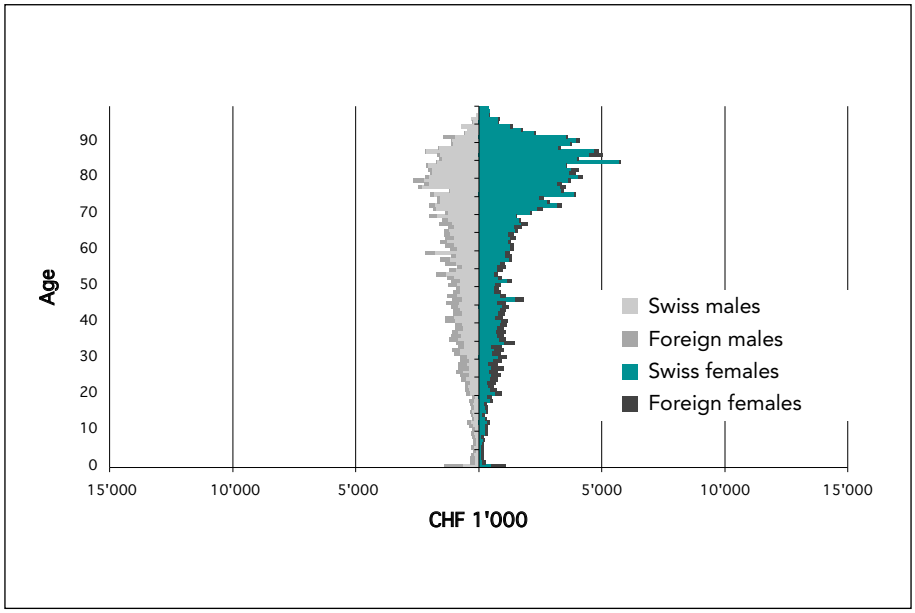


Fig. 12
2000 expenditure of the canton of Basel-Stadt per capita of the population in the Health sector according to age, nationality and sex, in CHF 1000

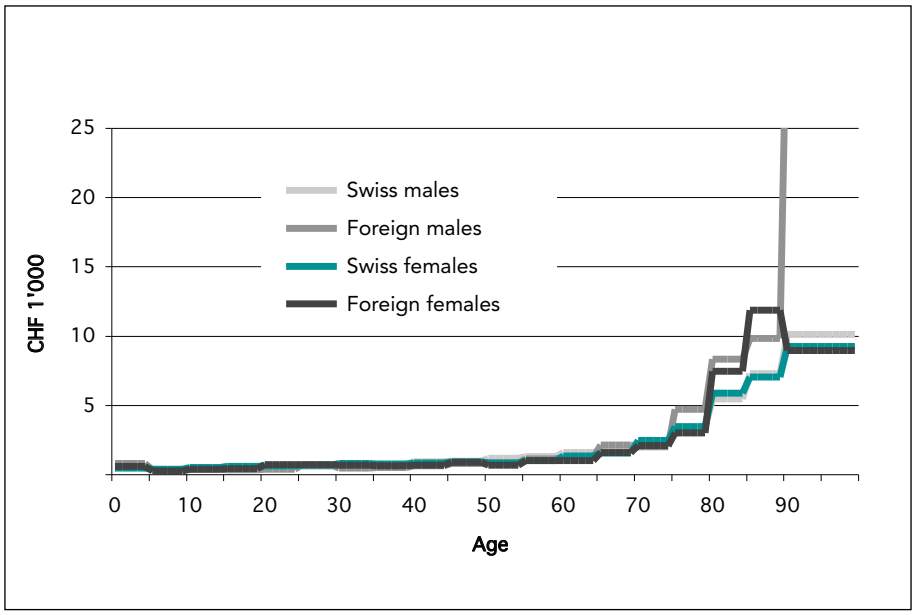


Fig. 13
Total 2000 expenditure of the canton of Basel-Stadt in the Social Welfare sector, according to age, nationality and sex

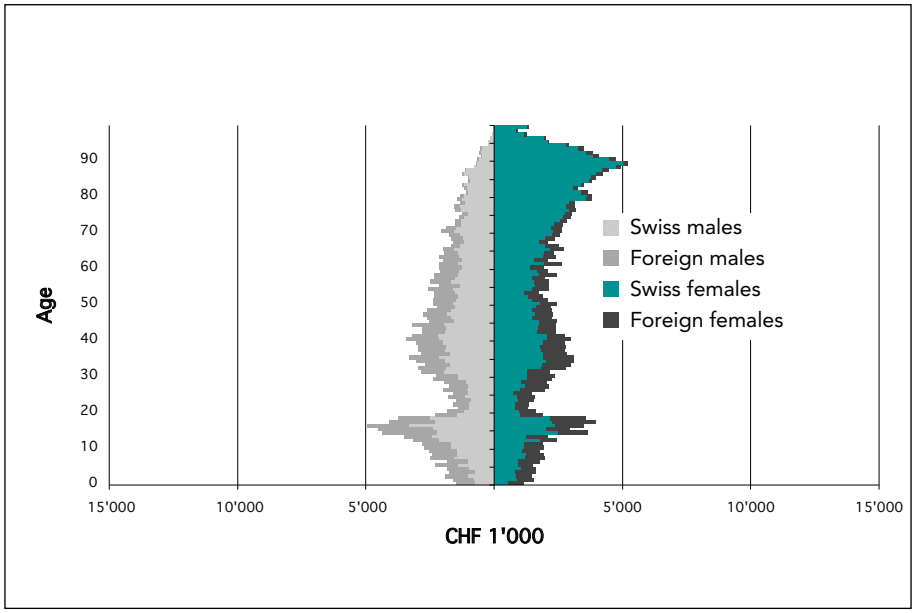
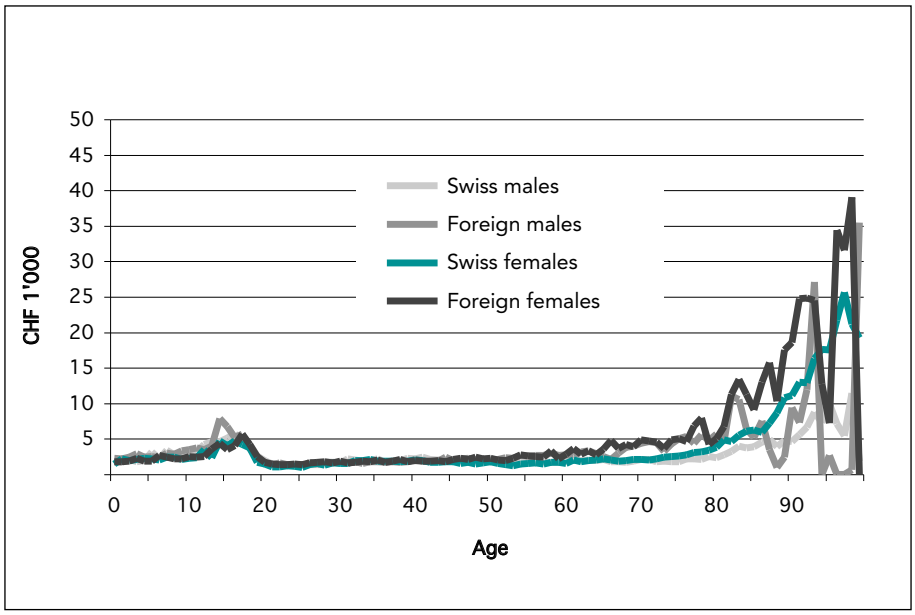


Fig. 14
2000 per capita expenditure of the canton of Basel-Stadt in the Social Welfare sector according to age, nationality and sex, in CHF 1000[21]



21 Note that the **scale** in this graph is halved compared to the other graphs charting per capita expenditure.

Fig. 15
Total 2000 expenditure of the canton of Basel-Stadt in the Transport sector, according to age, nationality and sex

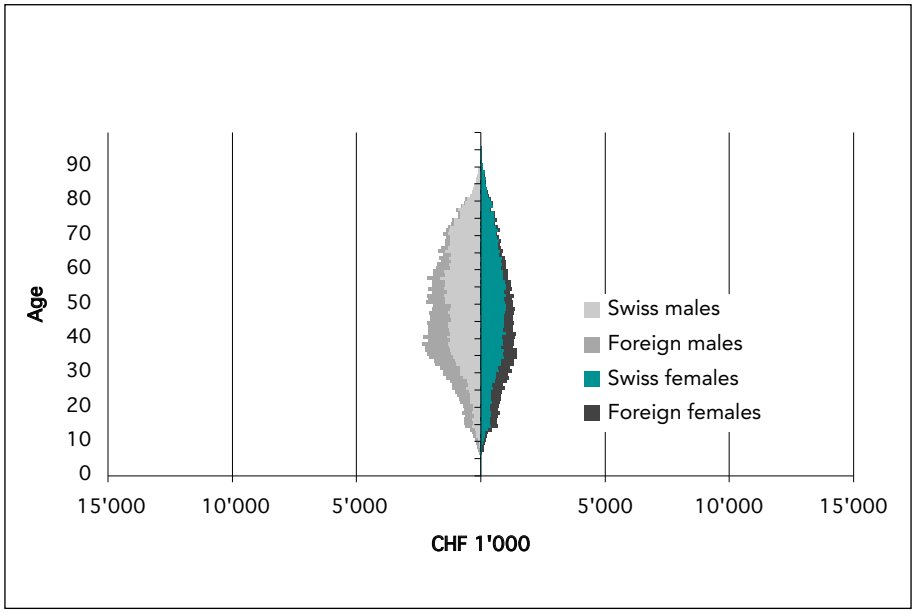
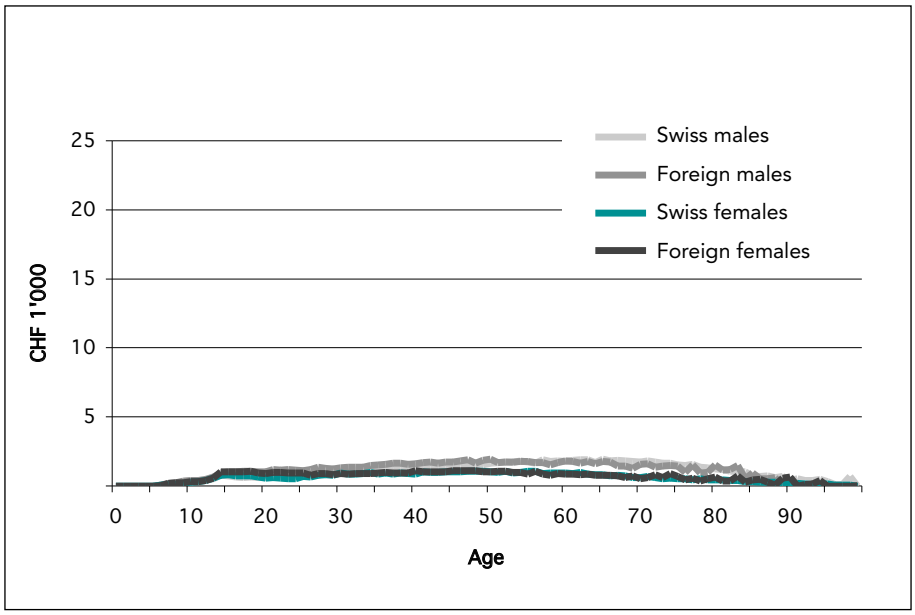


Fig. 16
2000 per capita expenditure of the canton of Basel-Stadt in the Transport sector according to age, nationality and sex, in CHF 1000



The following section presents the results from the education, social welfare, health and public safety sectors. These have the strongest weighting in the overall results of the expenditure incidence analysis - in terms of cantonal expenditure as well as the structure of expenditure distribution. The functional subsectors which show clear sex-specific differences are singled out for this report.

Education

Figures 7 and 8 on education show that the overall differences between the sexes are not particularly large. However, a look at the individual subsectors in which expenditure is distributed among students reveals differences from secondary school level II that reflect the typical segregation of sexes in education.

In the **Secondary Level I** subsector, which accounts for the lion's share of spending on education (CHF 59 million on primary education, CHF 126 million on secondary education and CHF 37 million on special schools), based on the selected assignment data – with the exception of special schools - no major gender-specific differences can be determined in the distribution of expenditure on education (see Figures 17–22). Mandatory schooling and the relatively low distribution of private schools in Basel-Stadt are primarily responsible for the fact that almost 90% of girls and boys attend state schools. Only in the special schools area is spending higher - as mentioned before - on boys than on girls (see Figures 23 and 24). The reason is that significantly more boys than girls attend special needs classes (see Swiss Conference of Cantonal Ministers of Education 1992). This may be explained, among other things, by the fact that boys demand more attention than girls in the classroom and are more frequently the cause of disruption. As a result, more boys are put into special needs classes than girls. This begs the question of how the distribution of expenditure at secondary school level I would look if one took into consideration the fact that boys demand - and receive – most of their teachers' attention, and therefore use up more public funds in the form of teachers' salaries (see also Spender 1989:71f.).

Secondary school level II reveals gender differences for industrial and vocational training and for caring and social occupations as well as other comprehensive schools (see Figures 25 and 26, 29 and 30, 33 and 34). Since significantly more young men than women in Basel-Stadt attend industrial and vocational training institutions due to gender-typical career choices, per capita cantonal expenditure is much higher for young men than for young women. The reverse is true for training in caring and social occupations and other comprehensive schools. The latter include vocational colleges which are largely attended by students who intend subsequently to train for a caring or social profession. Since these courses are traditionally female-dominated, per capita expenditure on women – particularly Swiss women – is significantly higher than on men in this area. A key criterion in this context is the cost to government of a study place. According to our evaluations, in 2000 the cost of a place was CHF 69,000 for courses in the caring and social occupations and CHF 32,000 for courses in industrial and commercial occupations.

It must, however, be noted that the calculation included only resident students native students, whose percentage in training courses may vary widely. Moreover, the cost is also heavily dependent on the extent to which the national government subsidises such courses. In recent years the federal state has contributed up to 20% of the cost of apprenticeships governed by the law on vocational training[22], while up to now vocational training in the fields of health, social welfare and art has been fully governed and financed by the cantons.[23] However, this will change when the new vocational training law comes into force at the beginning of 2004.

If we look at expenditure at the **tertiary level** (post-secondary school), overall and per capita expenditure is higher for male inhabitants in each age group at cantonal universities and universities of applied sciences; the situation is reversed for other higher education institutions, including teaching colleges (see Figures 35–40). This again is related to the different proportions of men and women represented in these courses of study. The reasons for the gender-specific choice of career and study are many and varied: While women no longer face any formal barriers, factors such as traditional role expectations, lack of role models, the gender connotations of certain areas of expertise, and professional structures with a male bias still play a role (see also Grossenbacher 2000).

On the other hand, at Basel University in particular it is plain that the higher expenditure on male students is largely attributable to the fact that the cost which the canton of Basel-Stadt is obliged to pay for a place in male-dominated fields of study tends to be higher (see Figures 41–48). For example, the annual cost of a place is estimated to be CHF 352,000 for the exact or natural sciences, CHF 45,000 for humanities and social sciences, and CHF 22,000 for business sciences.[24]

22 This covers apprenticeships "in professions in the field of industry, handicrafts, commerce, banking, insurance, transport, the restaurant and hotel industry, other service industries and household management" (Federal Law on Vocational Training [LVT] dated 19 April 1978 [status on 28 January 2003] Art. 1 § 1b).

23 Gehemmter Reformeifer an Fachhochschulen. Einführung von Bachelor und Master mit wenig Geld, in: Neue Zürcher Zeitung, No. 15, 20 January 2003; Federal Law on Vocational Training (LVT) dated 19 April 1978 (Status on 28 January 2003).

24 Calculation based on the 2000 annual budget accounts of Basel University (Basel University 2000:66f.). Contributions by the Swiss National Science Fund and from third parties, as well as fees, services and other income are deducted from costs, and expenditure on central university administration (corresponding to personnel costs) is added. The university contribution by the canton of Basel Country as well as the contributions paid by other cantons for their students under the 2000 intercantonal agreement on universities are then deducted from the net costs. Based on the percentage of residual net costs accounted for by each field of study, the net financial requirement was then distributed among all students who had resided in the canton of Basel-Stadt at the time of their matriculation. The expenditure per student in the medical and pharmaceutical fields was not listed here. It is too low, since the University of Basel's contribution to the Health Department's clinical medicine costs is not taken into account in the functional breakdown.

By comparison, at CHF 6,000 the cost is extremely low for medicine and pharmaceutical studies as well as for jurisprudence.[25] By far the highest expenditure per student in the canton of Basel City is accounted for by a field of study with a relatively low proportion of women (32.9%); this expenditure is also responsible for the uneven distribution of the public contribution to the university. Conversely, in faculties where women are slightly over-represented (such as humanities and social sciences, 56.5%) or almost equally represented (such as jurisprudence, 45.8%), the cost of a study place is far lower. However, with female students accounting for 26.6%, business sciences are an exception to the general tendency for male-dominated fields of study to be more expensive.

It is also clear that the distribution of educational expenditure among men and women in the canton of Basel City depends on the way in which spending is distributed between the central government, the cantons and communities, and on how funding is regulated. For example, the central government finances the prestigious, heavily male-dominated Swiss Federal Institutes of Technology (ETH), while the communities are responsible for financing kindergartens. If one were to examine the proportion of spending on Swiss Federal Institutes of Technology accounted for by men and women, one would find a strong bias towards male students. Conversely, female-dominated courses of study are financed virtually exclusively by the canton. For example, the revised law on universities defines only CHF 10 million per year as the federal contribution for studies in health, social sciences and art from 2004 to 2007: a small fraction of the target figures previously calculated. On the other hand, in recent years the federal contribution for universities of applied sciences has amounted to 28%. Consequently, even at the university of applied sciences level the cantons are obliged to bear a significant proportion of the costs for studies in the fields of health, social sciences and art.

25 These differences are due not only to the different level of costs which the University of Basel incurs in individual fields of study, but also to different levels of contributions by other cantons or by the federal government.

Fig. 17
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Kindergarten sector, according to sex, nationality and age

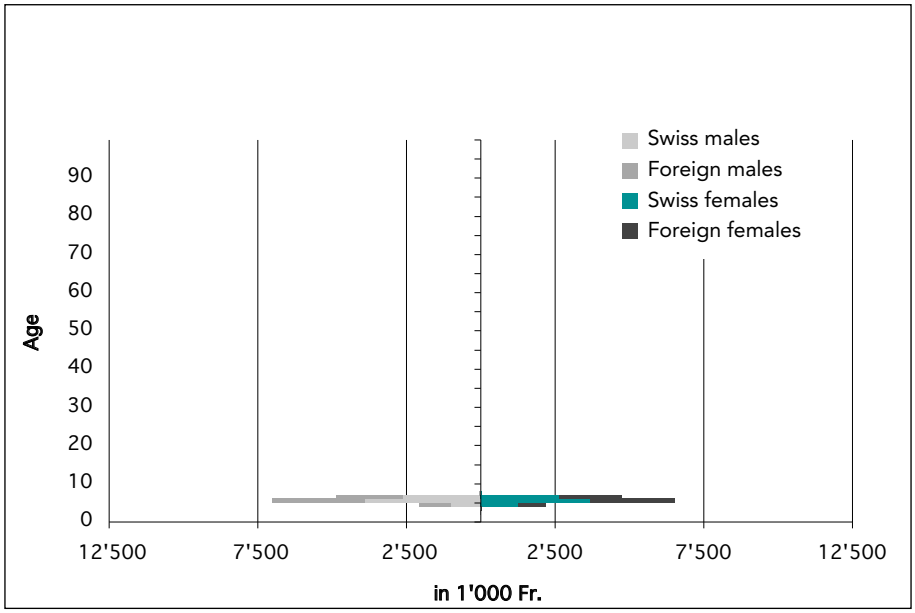
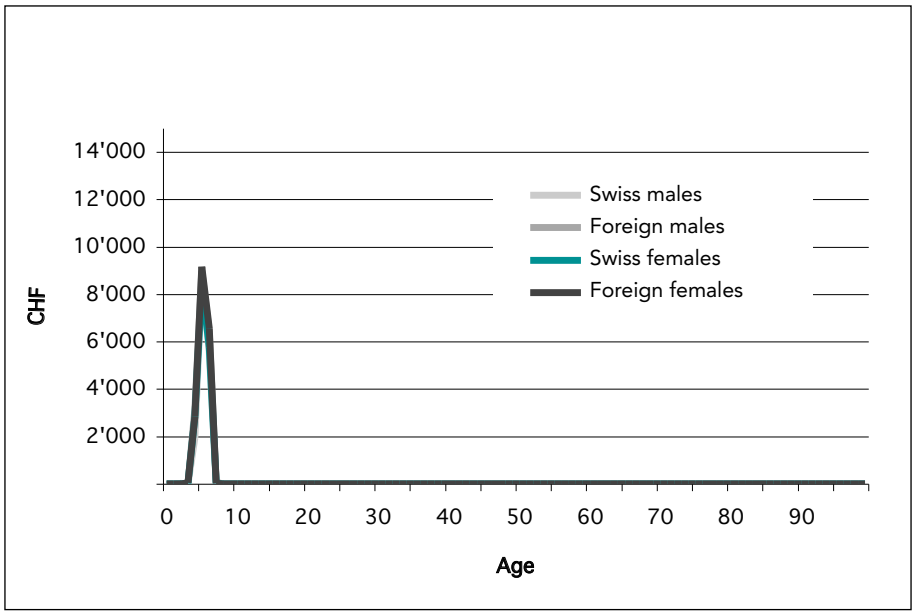


Fig. 18
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Kindergarten sector, according to sex, nationality and age[26]



26 In this graph, per capita expenditure in the individual age groups is so similar that the lines for Swiss males and females and foreign males and females overlap and are difficult to distinguish visually.

Fig. 19
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Primary School sector, according to sex, nationality and age

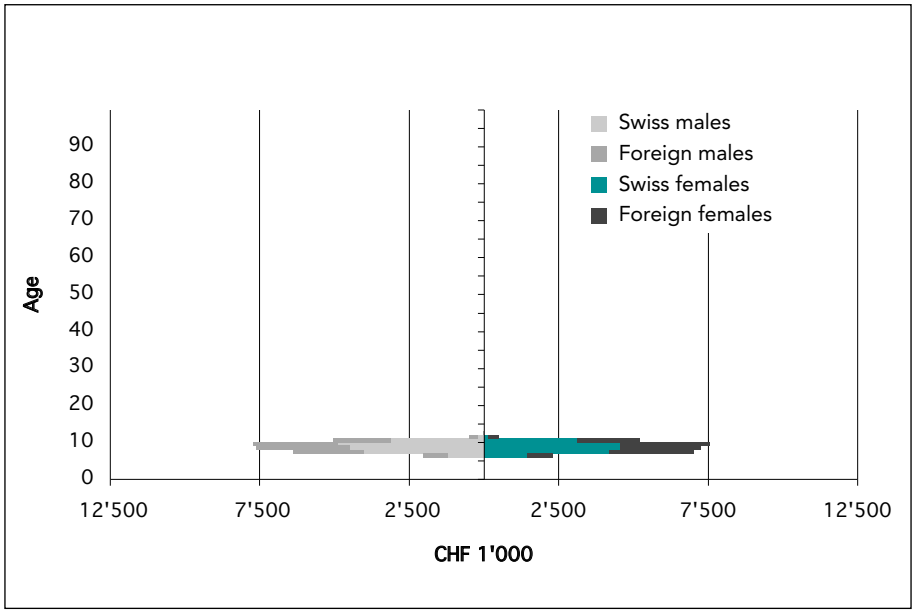
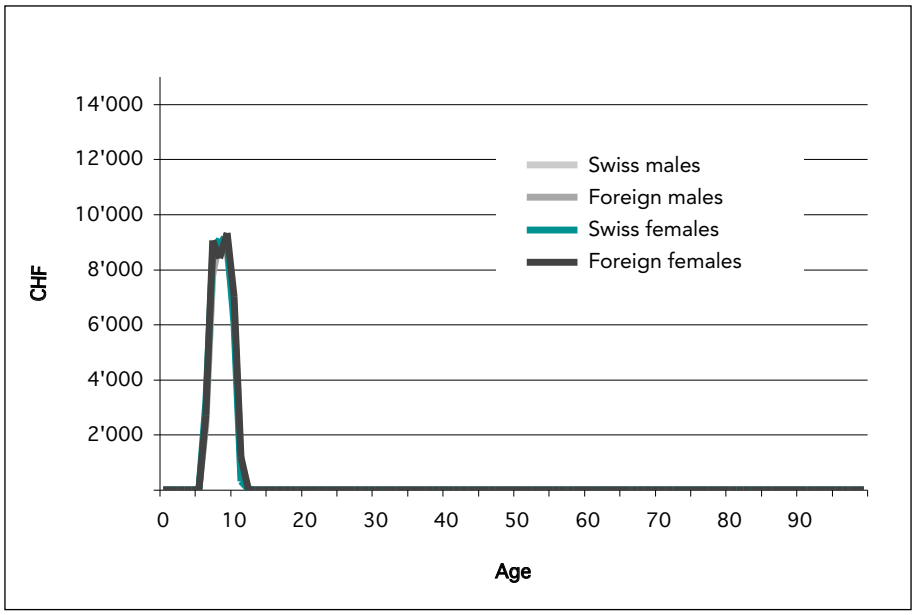


Fig. 20
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Primary School sector, according to sex, nationality and age[27]



27 See footnote 26.

Fig. 21
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Secondary School sector, according to sex, nationality and age

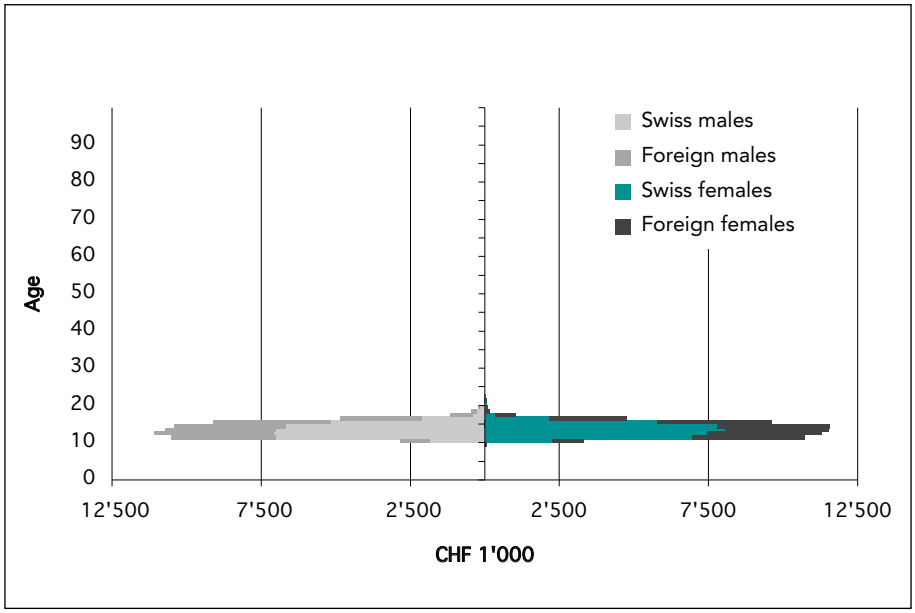
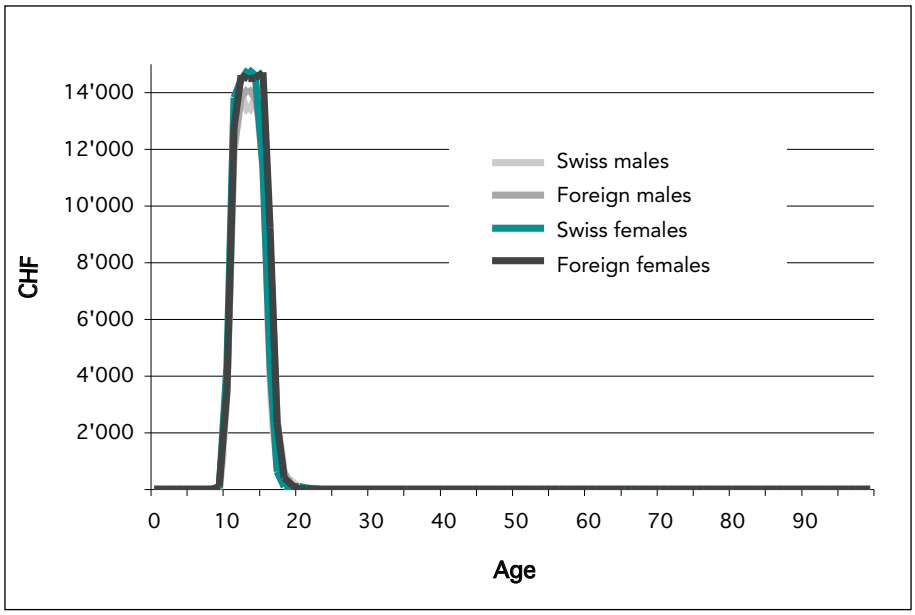


Fig. 22
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Secondary School sector, according to sex, nationality and age[28]



28 See footnote 26.

Fig. 23
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Special Schools sector, according to sex, nationality and age

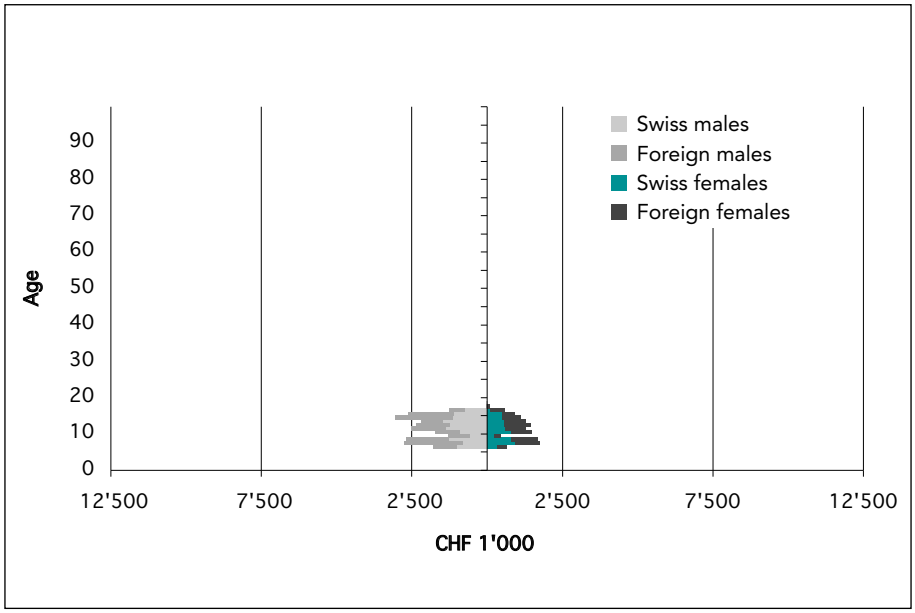


Fig. 24
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Special Schools sector, according to sex, nationality and age

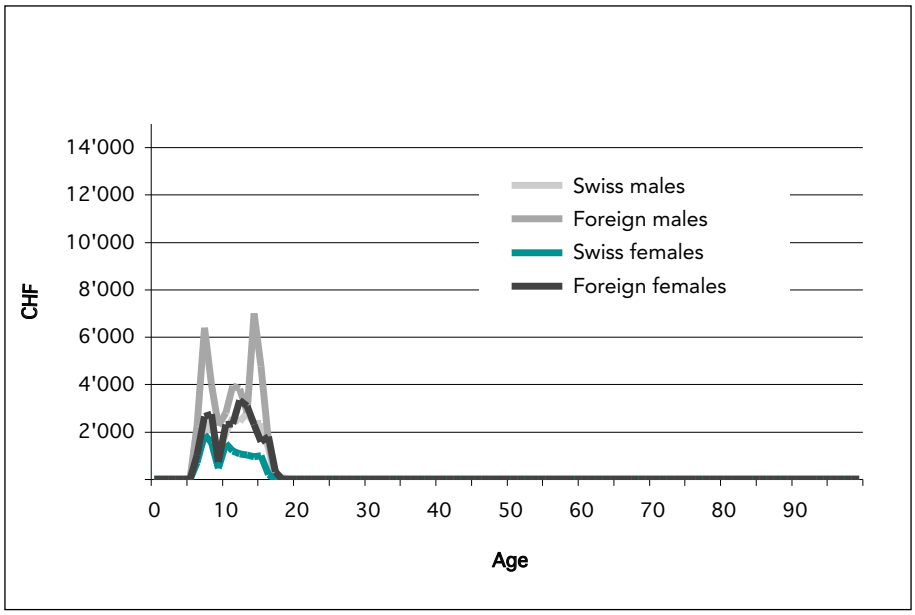


Fig. 25
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Industrial/Trade Occupations Schools sector, according to sex, nationality and age

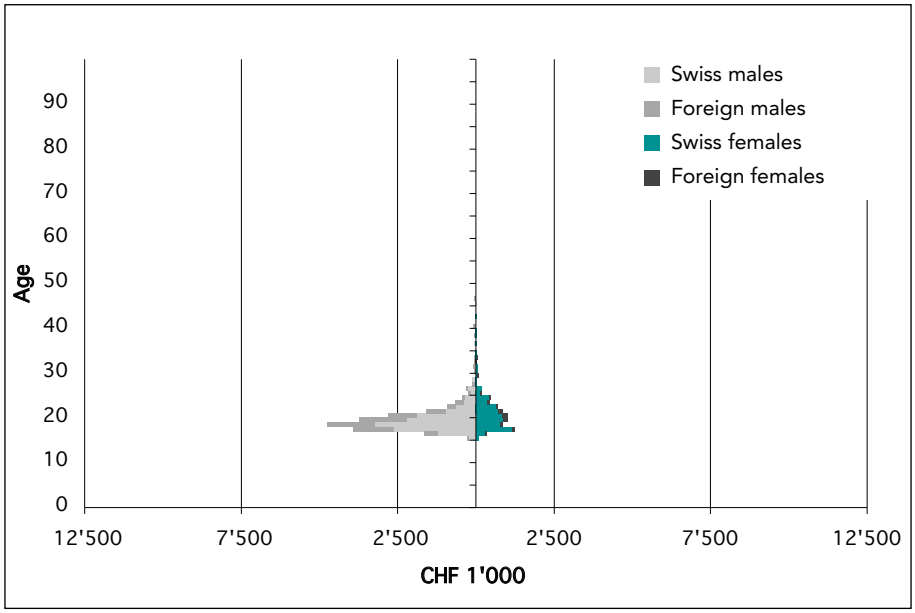


Fig. 26
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Industrial/Trade Occupations Schools sector, according to sex, nationality and age

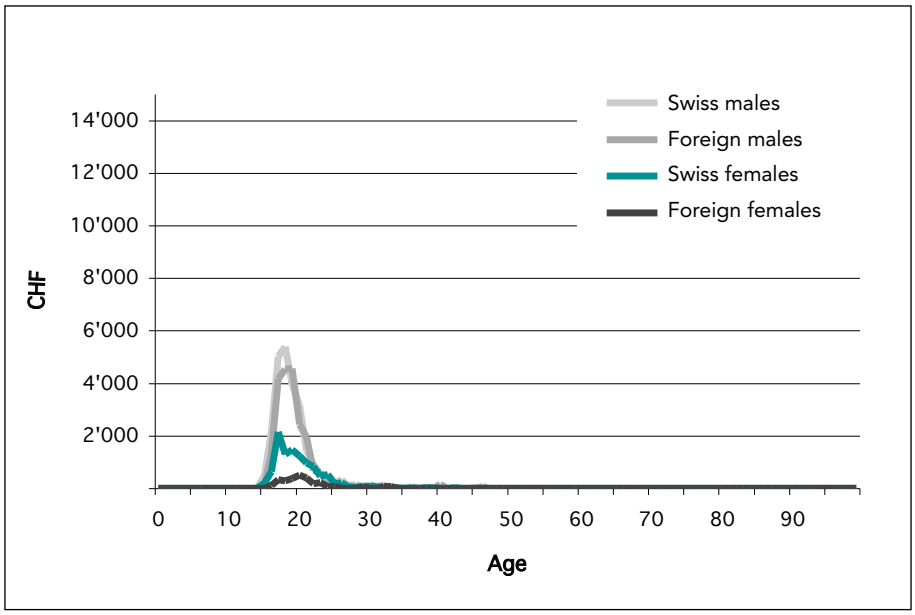


Fig. 27
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Commercial Occupations Schools sector, according to sex, nationality and age

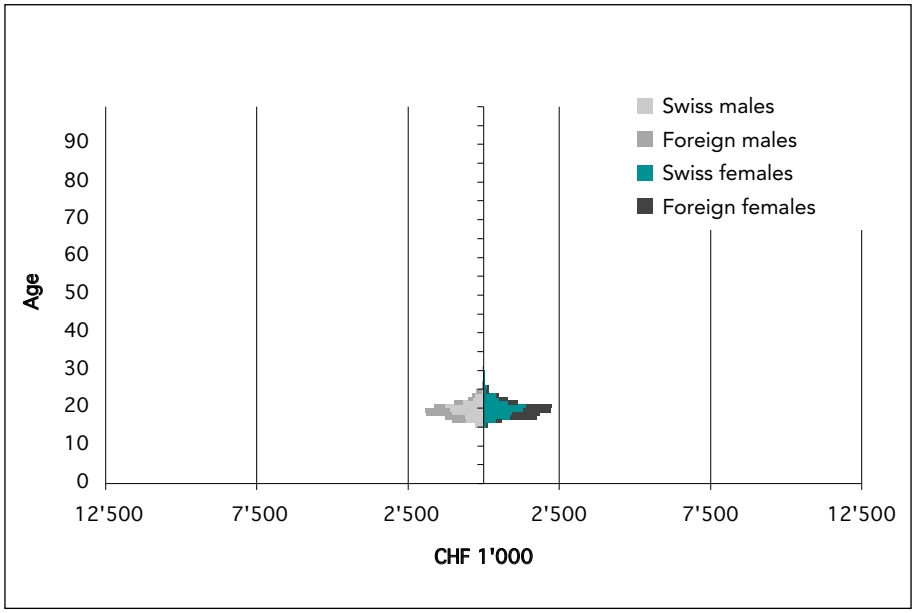


Fig. 28
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Commercial Occupations Schools sector, according to sex, nationality and age

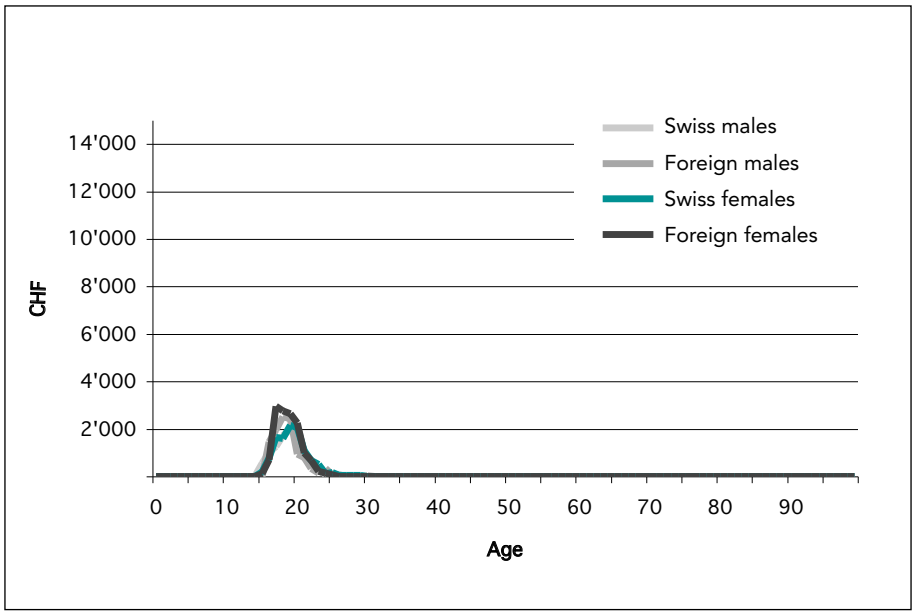


Fig. 29
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Care-giving and Social Work Schools sector, according to sex, nationality and age

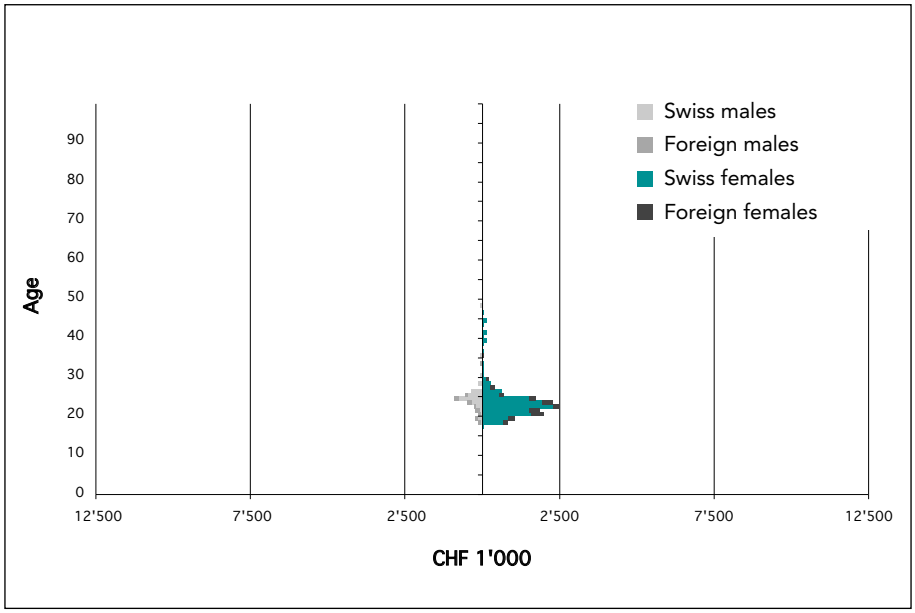


Fig. 30
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Care-giving and Social Work Schools sector, according to sex, nationality and age

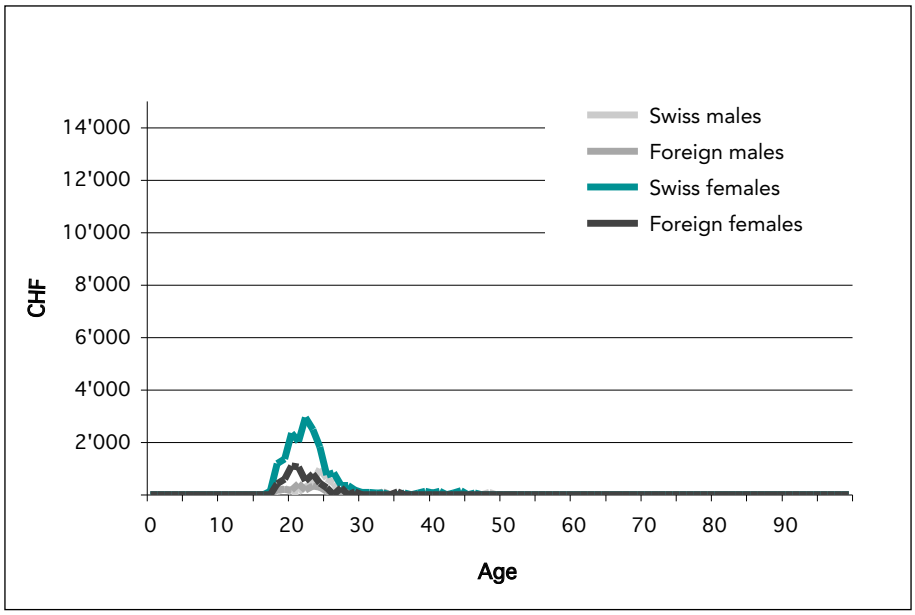


Fig. 31
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Upper Secondary Schools sector, according to sex, nationality and age

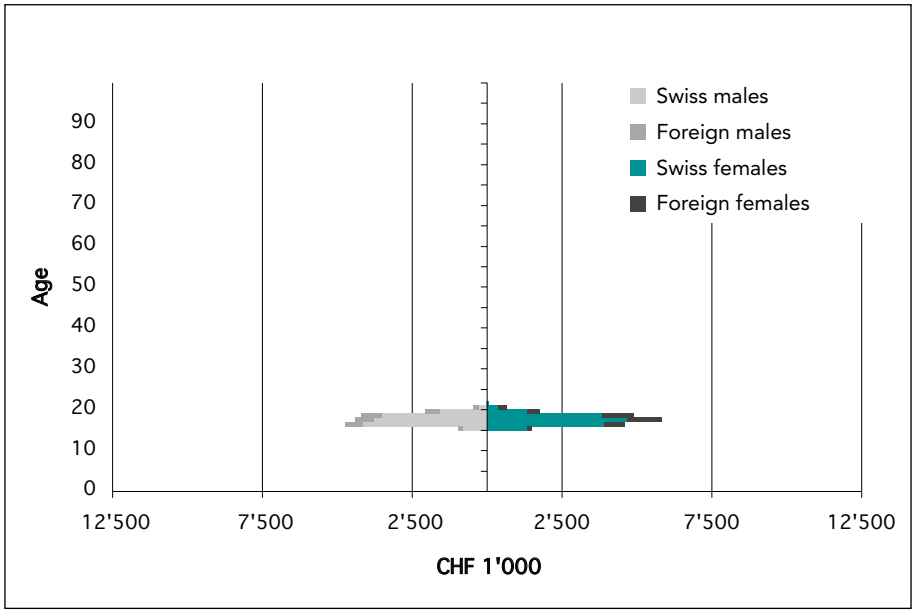


Fig. 32
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Upper Secondary Schools sector, according to sex, nationality and age

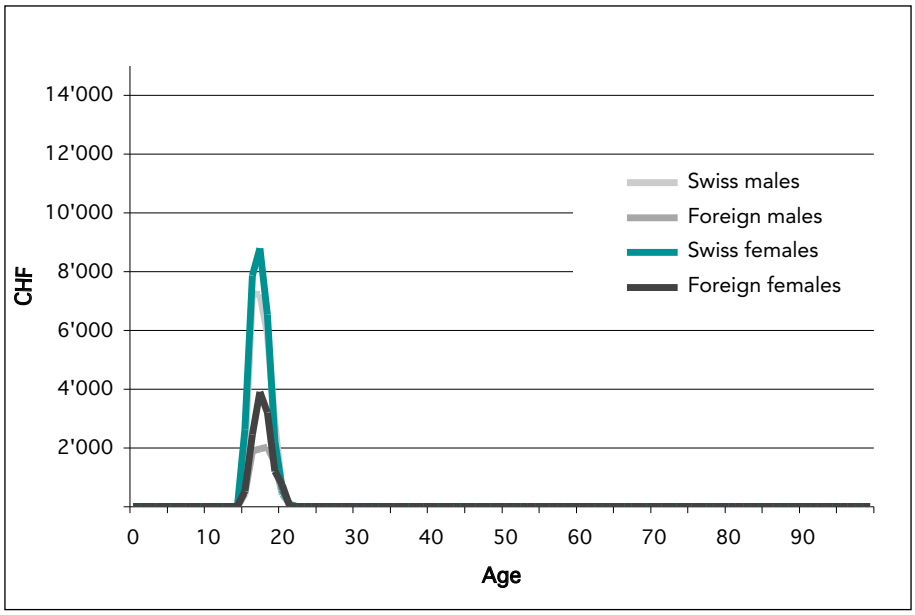


Fig. 33
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Other Comprehensive Schools sector, according to sex, nationality and age

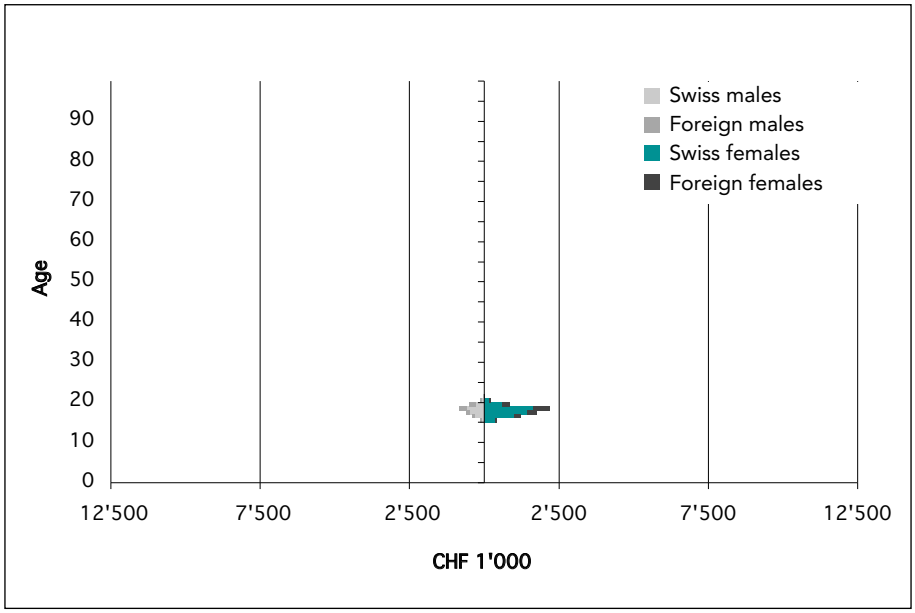


Fig. 34
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Other Comprehensive Schools sector, according to sex, nationality and age

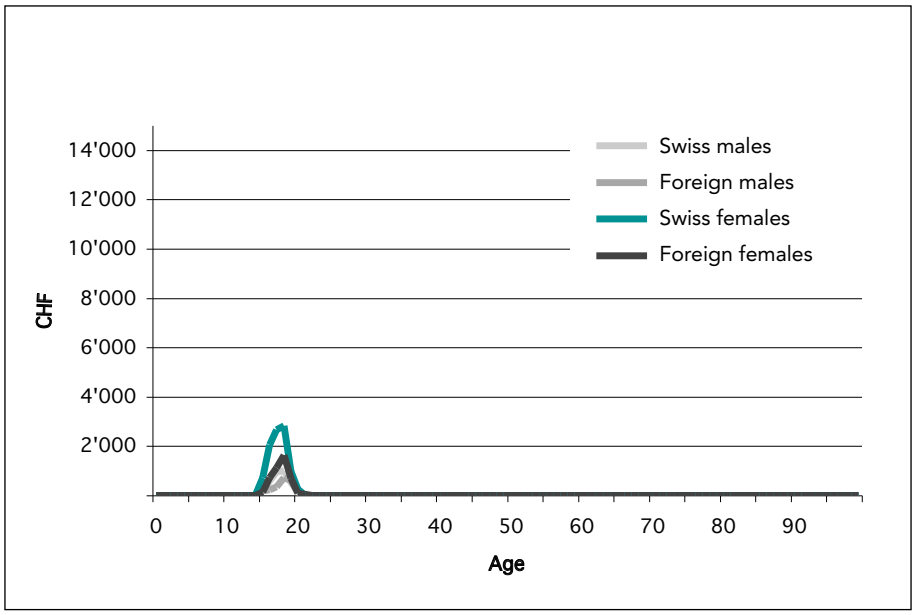


Fig. 35
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Other Higher Education Institutions sector, according to sex, nationality and age

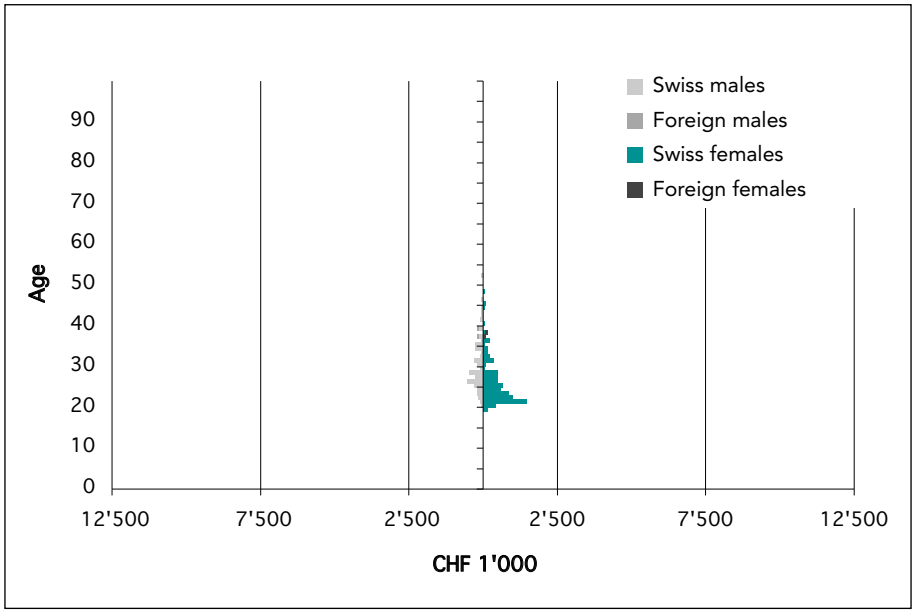


Fig. 36
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Other Higher Education Institutions sector, according to sex, nationality and age

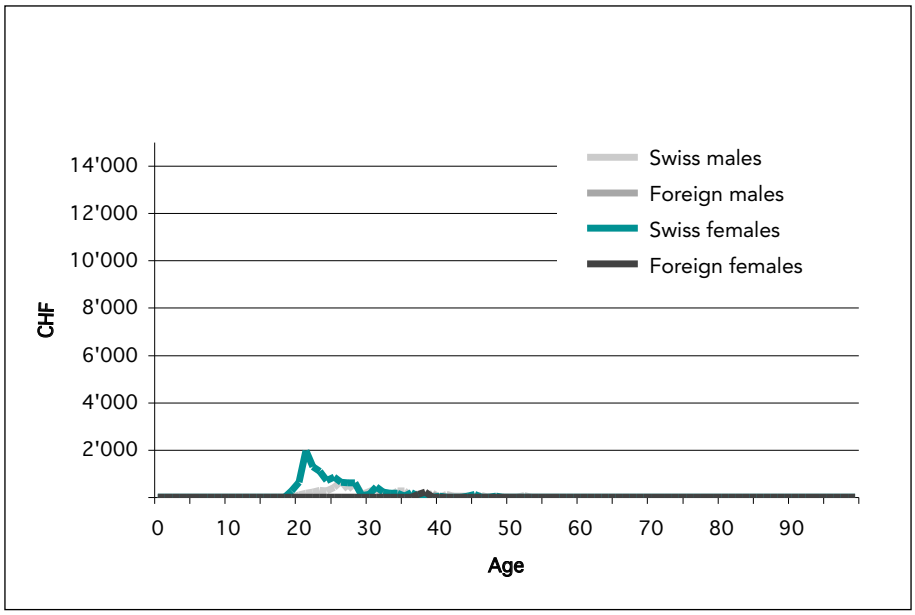


Fig. 37
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Cantonal Universities sector, according to sex, nationality and age

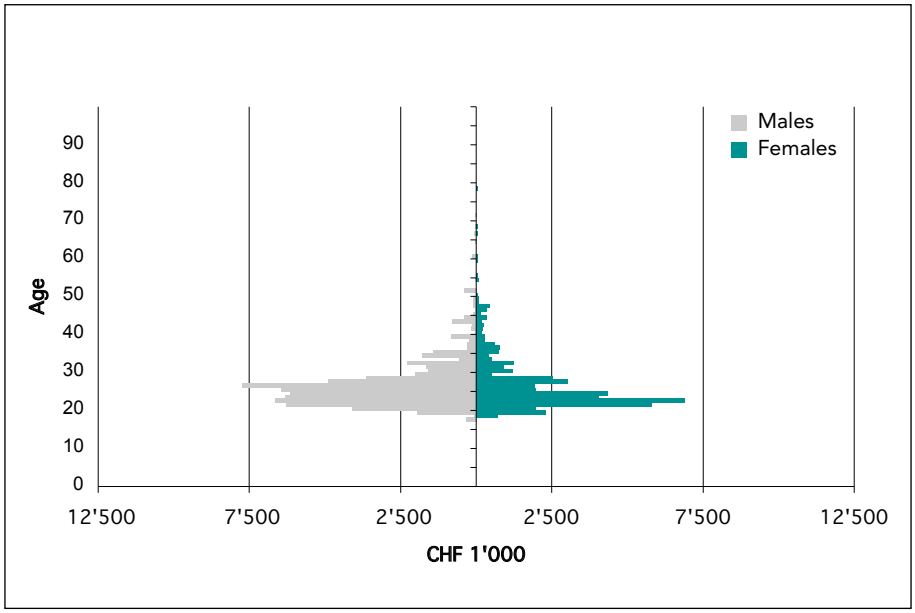


Fig. 38
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Cantonal Universities sector, according to sex, nationality and age

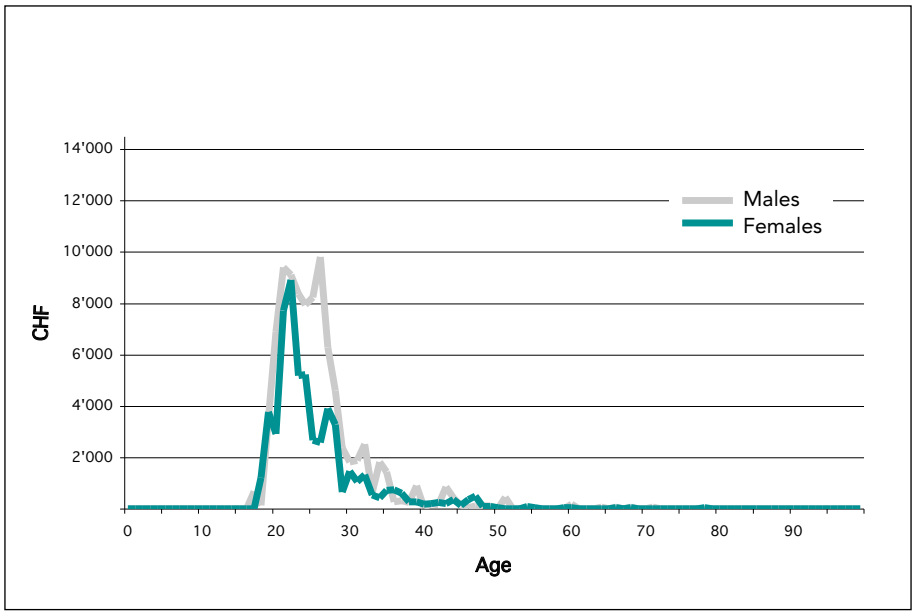


Fig. 39
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Universities of Applied Sciences sector, according to sex, nationality and age

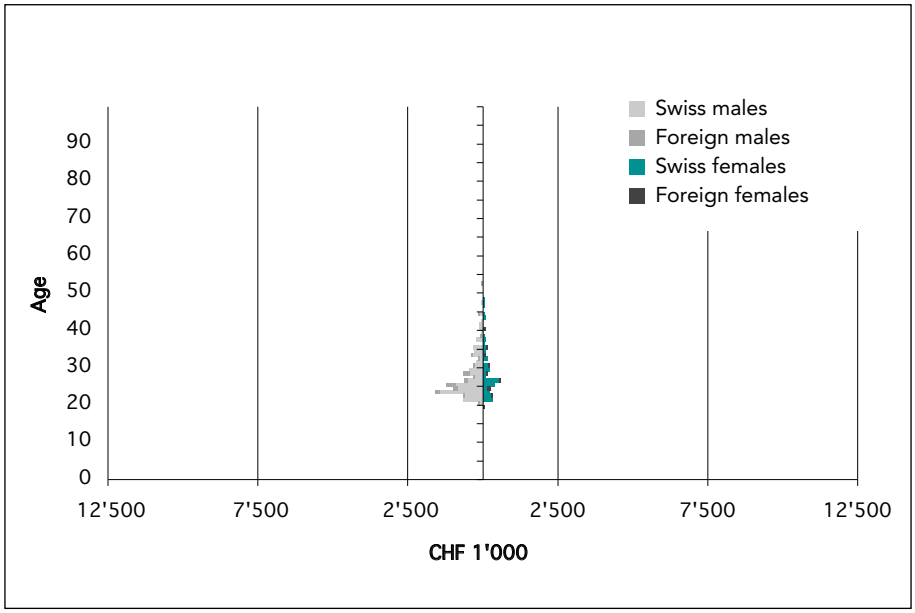


Fig. 40
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Universities of Applied Sciences sector, according to sex, nationality and age

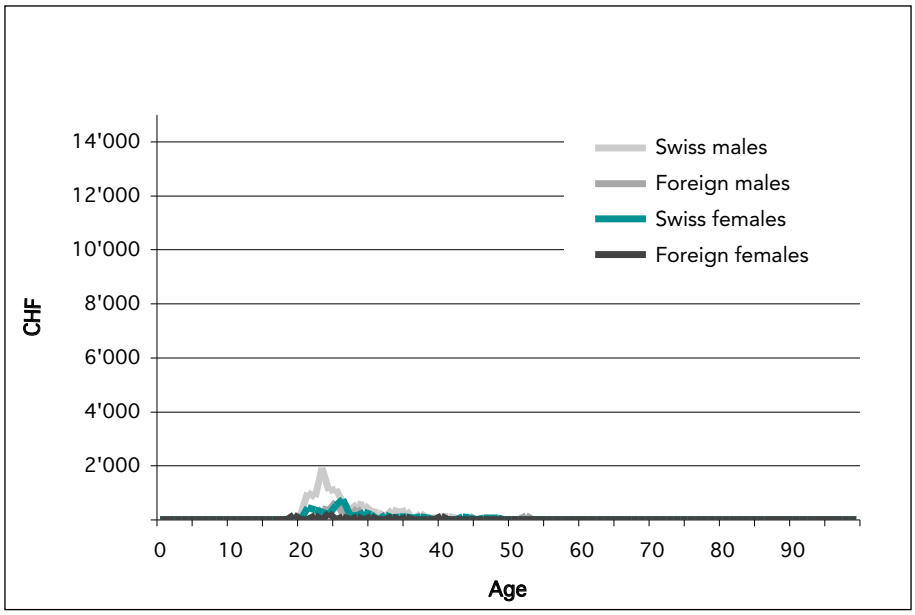


Fig. 41
Students of humanities and social sciences at Basel University in 2000/2001 according to sex and age

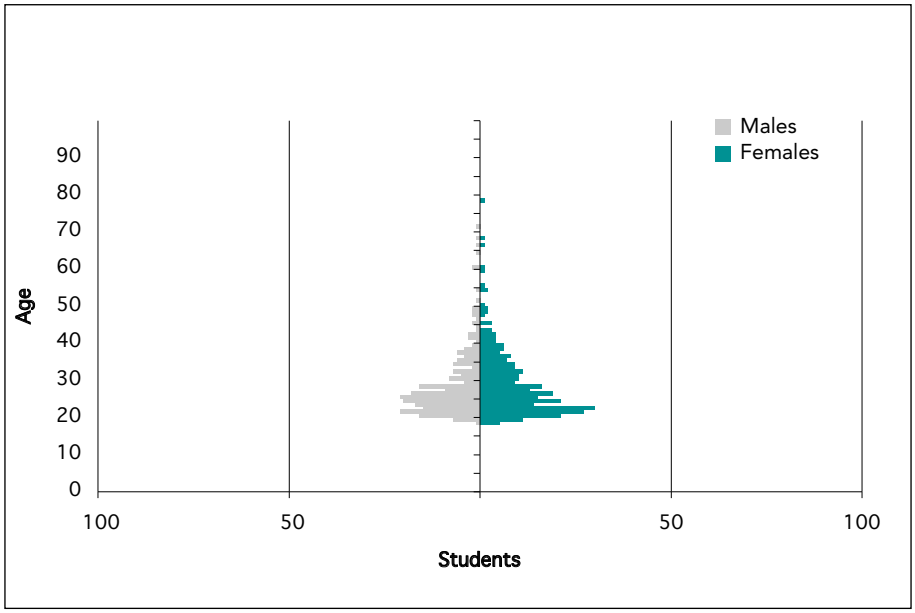


Fig. 42
Expenditure of the canton of Basel-Stadt per student of humanities and social sciences at Basel University in 2000/2001 according to sex and age

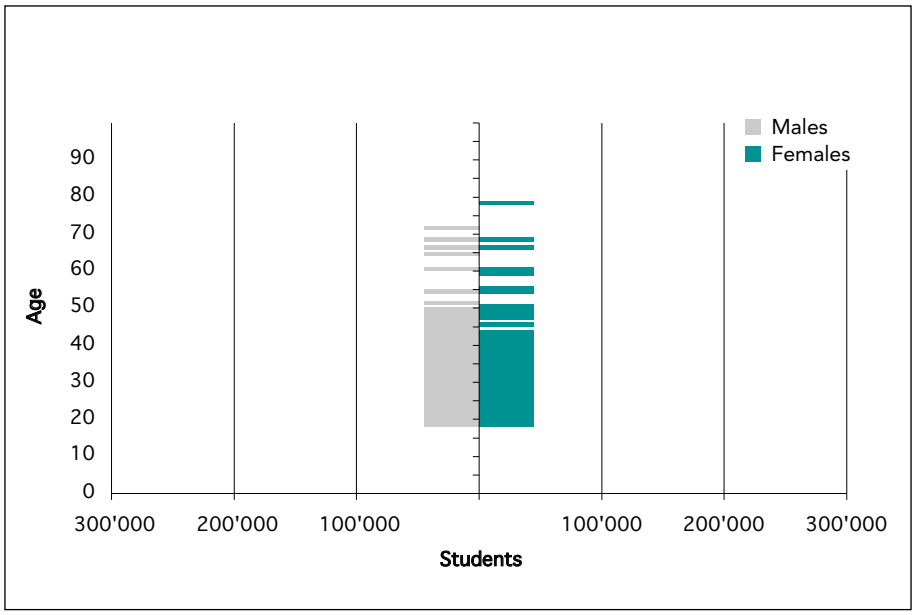


Fig. 43
Students of business sciences at Basel University in 2000/2001 according to sex and age

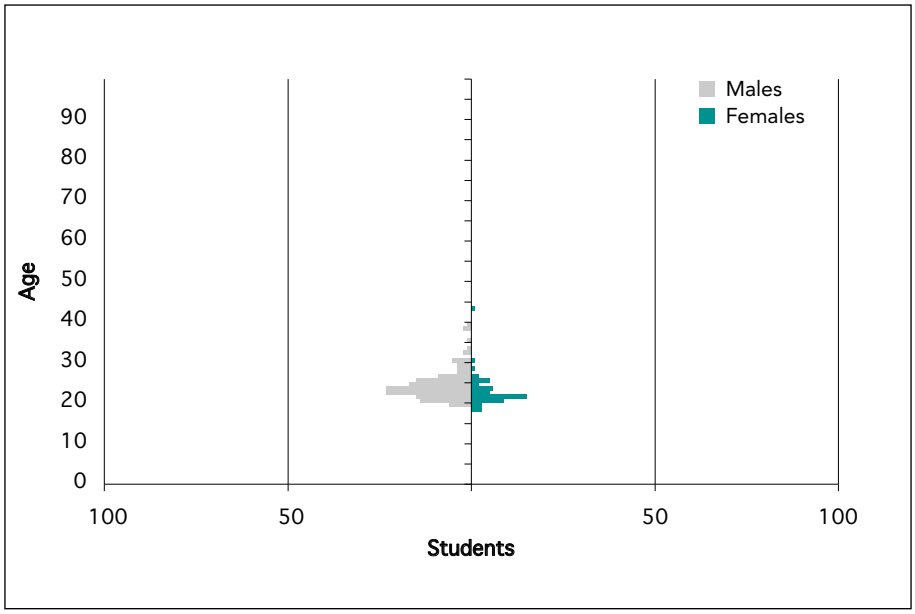


Fig. 44
Expenditure of the canton of Basel-Stadt per student of business sciences at Basel University in 2000/2001 according to sex and age

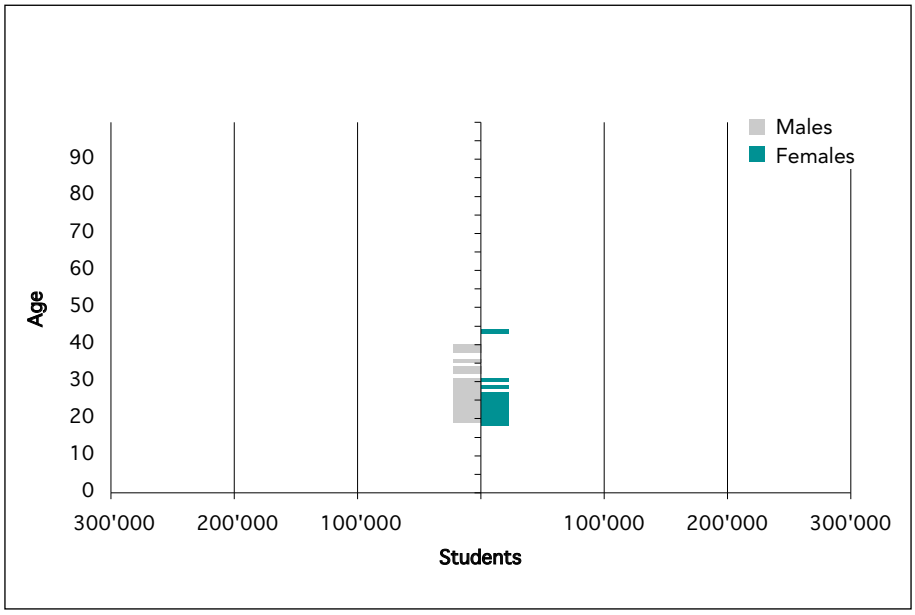


Fig. 45
Law students at Basel University in 2000/2001 according to sex and age

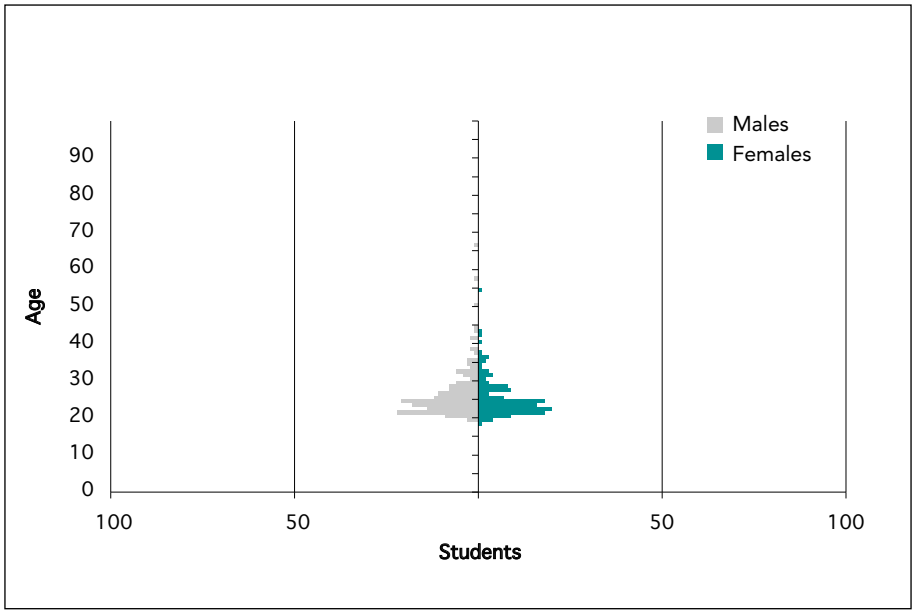


Fig. 46
Expenditure of the canton of Basel-Stadt per student of law at Basel University in 2000/2001 according to sex and age

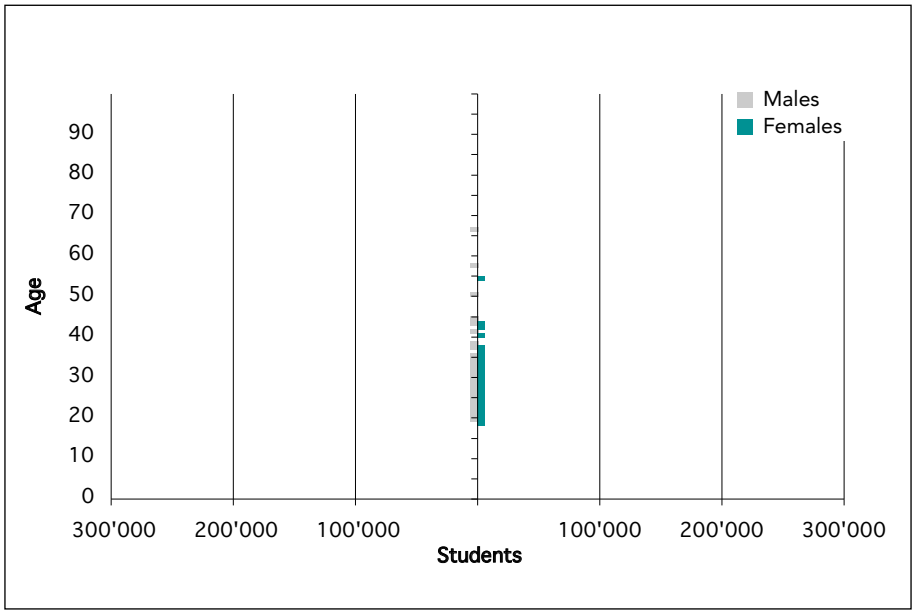


Fig. 47
Students of exact and natural sciences at Basel University in 2000/2001 according to sex and age

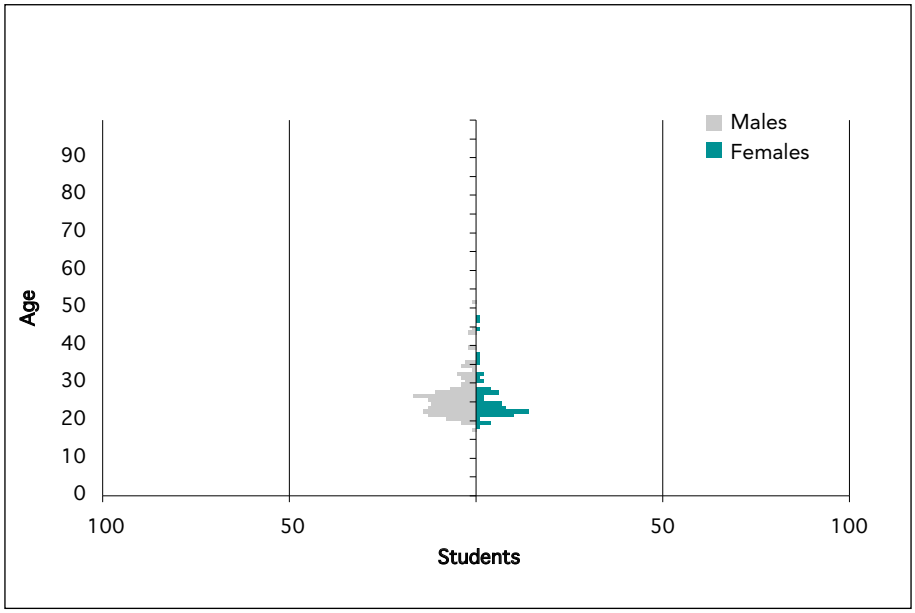
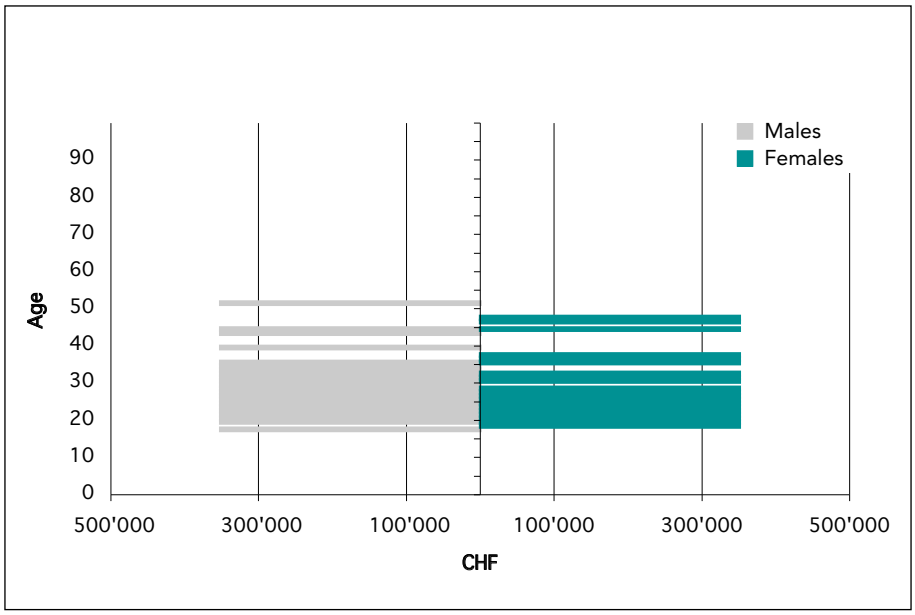


Fig. 48
Expenditure of the canton of Basel-Stadt per student of exact and natural sciences at Basel University in 2000/2001 according to sex and age



Social welfare

The social welfare sector covers several subsectors with an extremely high net funding cost (see also list of base data used as the basis for assignment in the Annex). At CHF 107.0 million, poor relief – which also covers the city of Basel's costs for social assistance – accounts for the largest expenditure in 2000. The main expenditure is in the areas of old age security (CHF 47 million), disability insurance (CHF 60 million), health insurance (CHF 65 million) and complementary benefits for beneficiaries of the national pension scheme (CHF 68 million). Other important areas of spending are cantonal contributions towards complementary benefits for recipients of disability insurance (CHF 40 million), juvenile protection (CHF 48 million) and other welfare (CHF 46 million), which includes the canton's financial contributions towards retirement and survivors' insurance and disability insurance. These are therefore the main cantonal activities which shape the characteristic structure for spending on social welfare (see Fig. 13). Figures 49–65 (uneven numbers) reveal that spending on social welfare for young residents up to age 20 is primarily related to poor relief, particularly for places in homes, as well as disability insurance and health insurance premium reductions. Cantonal expenditure for the age group between 20 and 60 also covers poor relief as well as disability insurance and complementary benefits for recipients of disability insurance, and cantonal contributions towards disability insurance and health insurance. A significant proportion of cantonal expenditure is attributable to the older, 60-plus age group due to the cost of old age insurance and complementary benefits for recipients of the national pension scheme, as well as cantonal contributions to the national pension scheme. Both the latter subsectors also reveal a marked rise in spending on elderly women, which was also shown in Fig. 13.

If we look at the average cost per capita of the population (see Figures 50–66, even numbers), we can see that in many areas of social welfare **this varies more strongly by nationality than by gender.** This is true of retirement and disability insurance, benefits to supplement retirement and survivors' insurance and disability insurance, poor relief and other welfare[29]. As a general rule, this is primarily attributable to the fact that far more foreigners than Swiss have no professional qualifications and are therefore significantly more disadvantaged on the labour market. Consequently, they work in unskilled, insecure, low-income jobs where the conditions are hazardous to health. In the first place, this means that they are more frequently unemployed and are therefore more likely to draw on the services of unemployment bureaux than Swiss. Secondly, since their income is insufficient to cover their subsistence, they are more likely to have to rely on social relief. Thirdly, because of their occupation they are more likely to become unfit for work, and to require more disability benefits and complementary benefits for disability insurance the longer they remain in these occupations. Fourthly, due to their lower income they draw lower retirement pensions but receive more complementary benefits as beneficiaries of the national pension scheme.

29 Health insurance premium reduction is not mentioned here due to the lack of data classified by nationality. However, it may be assumed that here, too, the average cantonal contributions are higher for foreign nationals than for Swiss.

From a **gender** perspective, by far the greatest differences appear in old age security: namely in the **complementary benefits and cantonal financial assistance for recipients of the national pension scheme** (other welfare). Women over 85 receive on average substantially more of these benefits than men. For example, while Swiss men[30] receive on average between CHF 2,000 and CHF 4,000 in the form of complementary benefits for recipients of the national pension scheme, Swiss women receive between CHF 4,000 and CHF 11,500 (see Fig. 56). These differences are so large that they are clearly visible not only in the overall results for social welfare (see Fig. 14) but also in the expenditure incidence analysis (see Fig. 3).[31] The result is explained, among other things, by the fact that women are less frequently looked after at home by their partners than the other way round. To finance their stay in a home, they therefore have to rely on complementary benefits if their pension and assets cannot cover the cost. The difference between men and women in terms of caring may well also be attributable to the fact that men die earlier and are usually older than their partners, so are less likely to be still alive when their partners reach 80. In addition, gender-specific notions of roles – where caring is traditionally regarded as a female skill and duty – almost certainly play a part. This interpretation supports the finding that the per capita cost for women below 85 is slightly higher than the cost for men (see Fig. 56).

With regard to **old age security** (see Fig. 50), women between 70 and 95 receive on average higher pensions than men, even when the different gender-specific age structure is taken into account. This seems surprising at first glance, since the opposite would be expected to be true, given the fact that women earn lower incomes and may have gaps in their years of employment. The data used as for assignment of expenditure are based on the status at January 2001, when the 10th revision of the retirement and survivors' insurance was introduced. The reform included pension splitting, which meant that income as well as allowances for child care and care for adults in need were split 50:50 during the years of marriage. For married couples with children, therefore, lower income and gaps in the wife's years of employment are less relevant. The reason for the difference in per capita spending on retirement and survivors' insurance is more likely to lie in the fact that women of retirement age are more likely to live alone, and their pensions are therefore more likely to be higher than 50 percent of a couple's combined individual pensions. According to the 10th revision of the retirement and survivors' insurance, the two individual pensions of a married couple may not exceed 150 percent of a maximum individual pension.

In addition to old age security, there are also marked gender-based differences in the area of child and **juvenile protection** (see Fig. 60). The CHF 48 million net funding requirement is distributed among all children and juveniles residing in children's and juvenile homes as well as special needs schools and homes in the canton of Basel-Stadt (see list of of base data used as the basis for assignment in annex). The higher expenditure for young males is due to the fact that they are more strongly represented.

30 Age groups (in 5-year increments) were formed for this purpose.

31 Note also that the **scale** of Figures 56, 60 and 66 has been reduced by a factor of ten and that the average expenditure is ten times as much as in the figures on other functions subsectors of social welfare.

As with the differences in special needs schools[32] , the differences here may be explained by the fact that young males externalise their internal conflicts more strongly and are therefore more likely to cause disruption. Consequently they are removed from their social milieu and receive a special education and upbringing in homes.[33]

Other, admittedly less marked, gender-specific differences in per capita spending on residents of Basel-Stadt are in the area of benefits that supplement disability insurance, in health insurance and in unemployment bureau services. As regards health insurance, women between 20 and 40 and again from age 60 receive increasingly higher contributions towards health insurance premium reductions than men (see Fig. 54). The reason for the difference in the 20 to 40 age group may be that there are more single mothers than single fathers entitled to contributions towards premium reductions due to their childcare obligations and low incomes. If the generally lower income of women were responsible for the difference in per capita expenditure, these differences should also be identifiable for women over 40 – unless their income from this age reaches a level that would no longer entitle them to premium reductions. The worse material situation of women above age 60, dictated among other things by the lower income earned during their working lives, may account for the higher volume of contributions towards health insurance premium reductions among this age group. Finally, examination of Figure 64 shows that men receive slightly higher benefits from unemployment bureaux than women. This includes not only unemployment benefits but also services such as advice on job opportunities. The reason for the higher per capita costs for men in the relevant age groups is their higher unemployment rate. One of the reasons why the unemployment rate is lower among women is that they either stop working [and looking for work] after becoming unemployed, or work for fewer hours than they would like. Thus they do not make use of public services for the unemployed, such as employment advice and labour exchanges.

32 See p. 40, Education at Secondary School Level I: Special schools.

33 It is to be assumed that the gender-related difference in average expenditure would be less marked if some of the spending on juvenile protection, namely on crèches and nurseries, were disaggregated and distributed among children who are looked after outside the family.

Fig. 49
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Old Age Security sector, according to sex, nationality and age

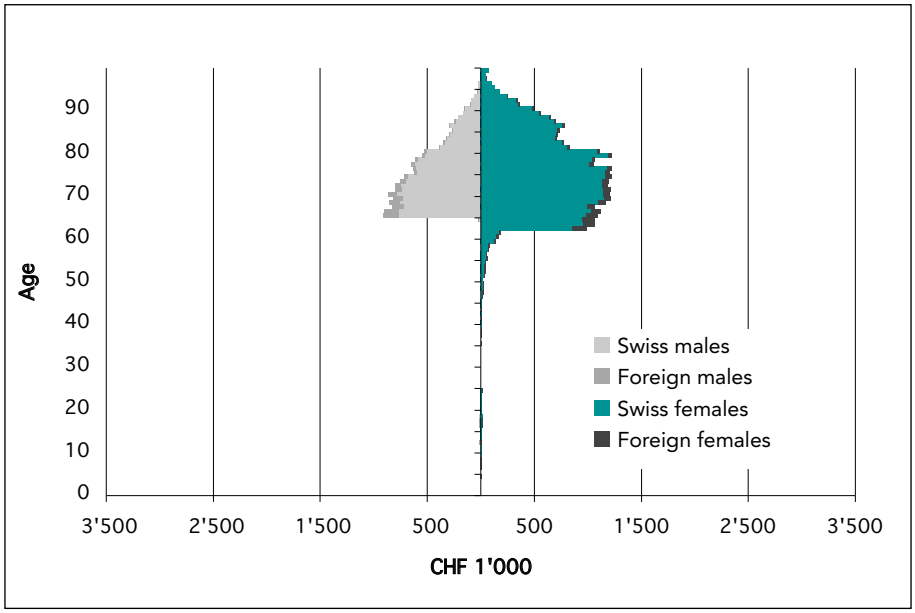
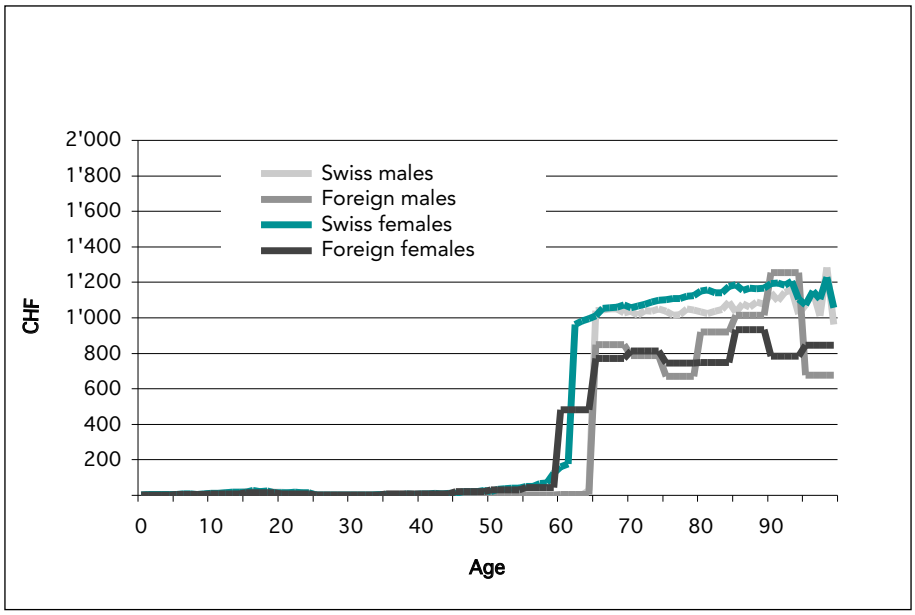


Fig. 50
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Old Age Security sector, according to sex, nationality and age[34]



34 Note that the **scale** in figures 56, 60 and 66 is ten times smaller compared to the other social welfare charts.

Fig. 51
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Disability Insurance sector, according to sex, nationality and age

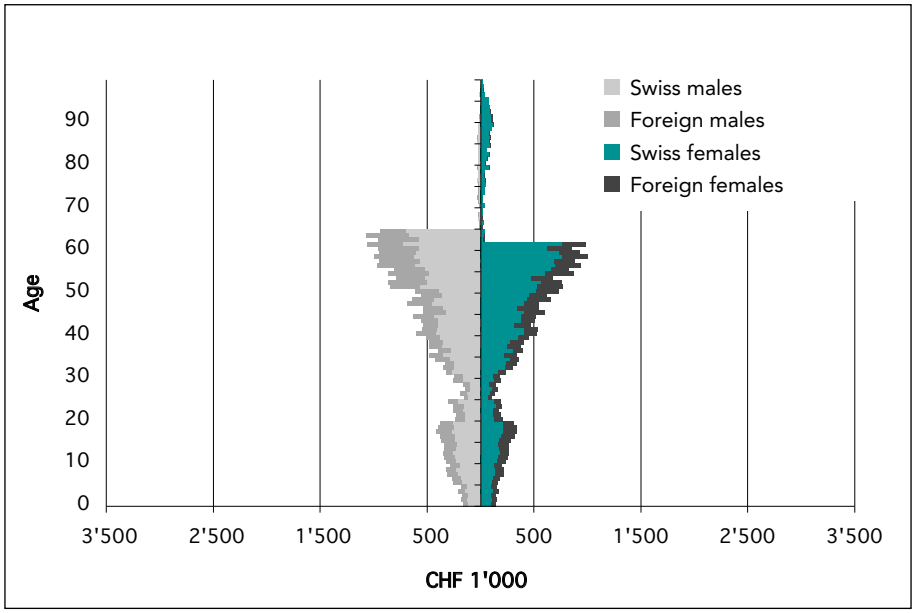
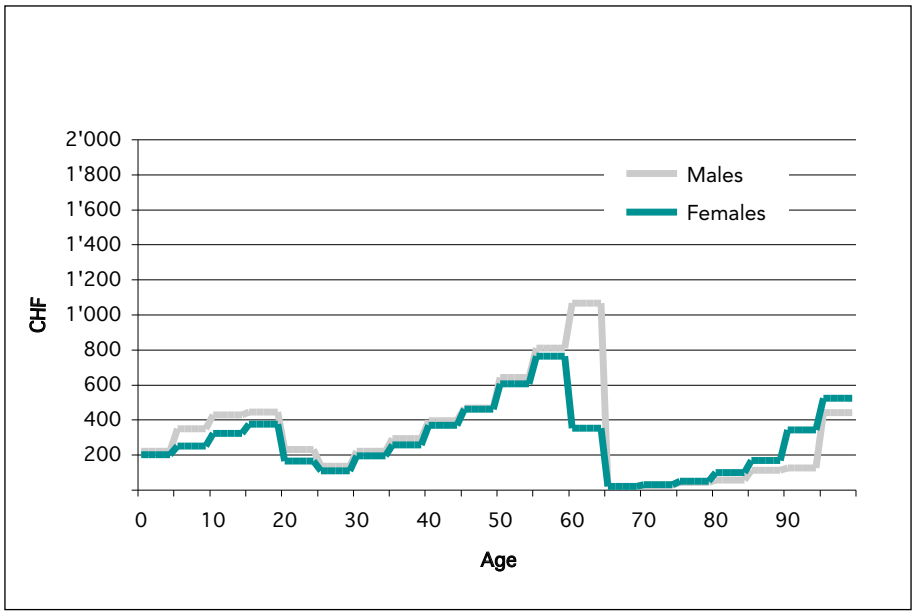


Fig. 52
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Disability Insurance sector, according to sex and age.[35]



35 For reasons of clarity, the minor differences according to nationality are not shown in Figures 52 and 60.

Fig. 53
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Health Insurance sector, according to sex, nationality and age

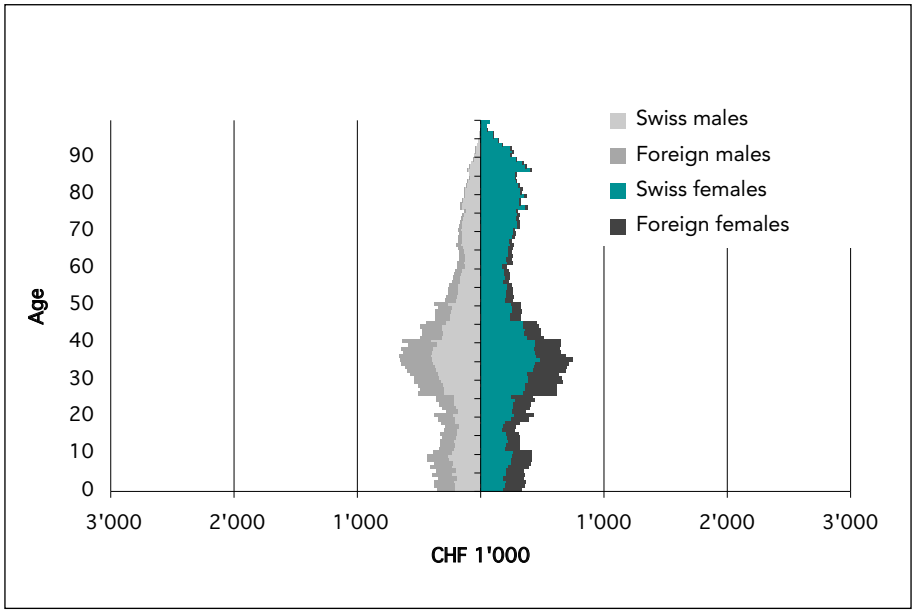
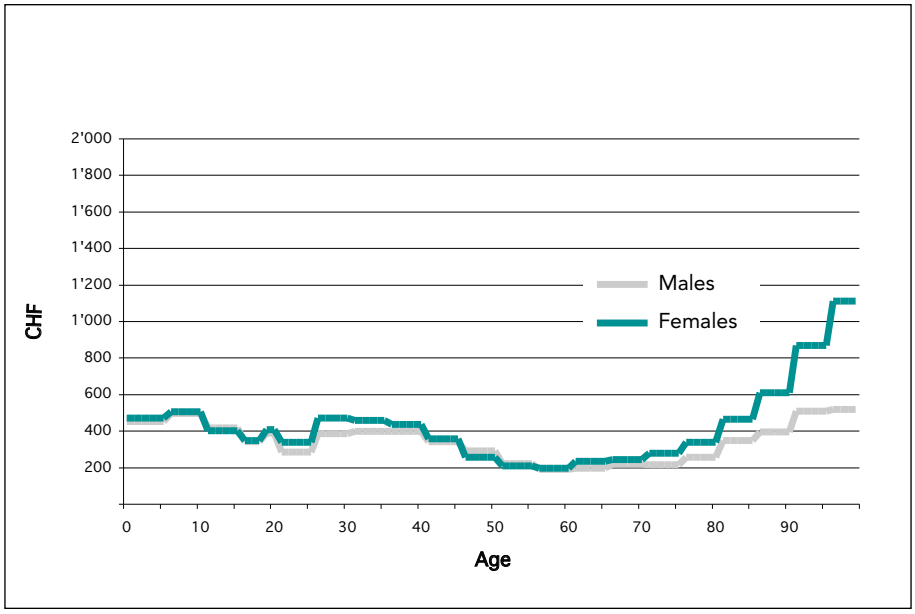


Fig. 54
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Health Insurance sector, according to sex, nationality and age[36]



36 Fig. 54 is based on data which are not broken down by nationality.

Fig. 55
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Retirement and Survivors Insurance Top-up sector, according to sex, nationality and age

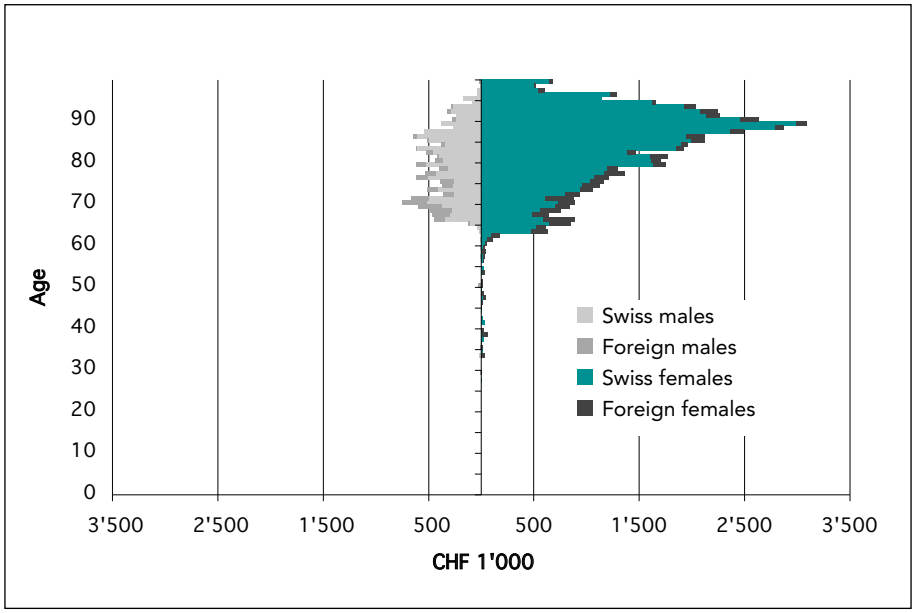
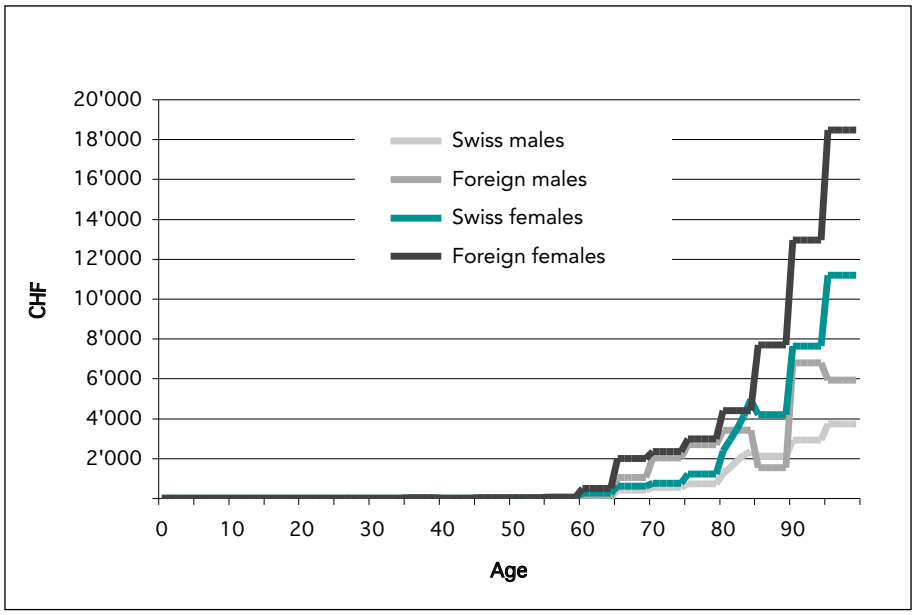


Fig. 56
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Retirement and Survivors Insurance Top-up sector, according to sex, nationality and age[37]



37 See footnote 34.

Fig. 57
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Disability Insurance Top-up sector, according to sex, nationality and age

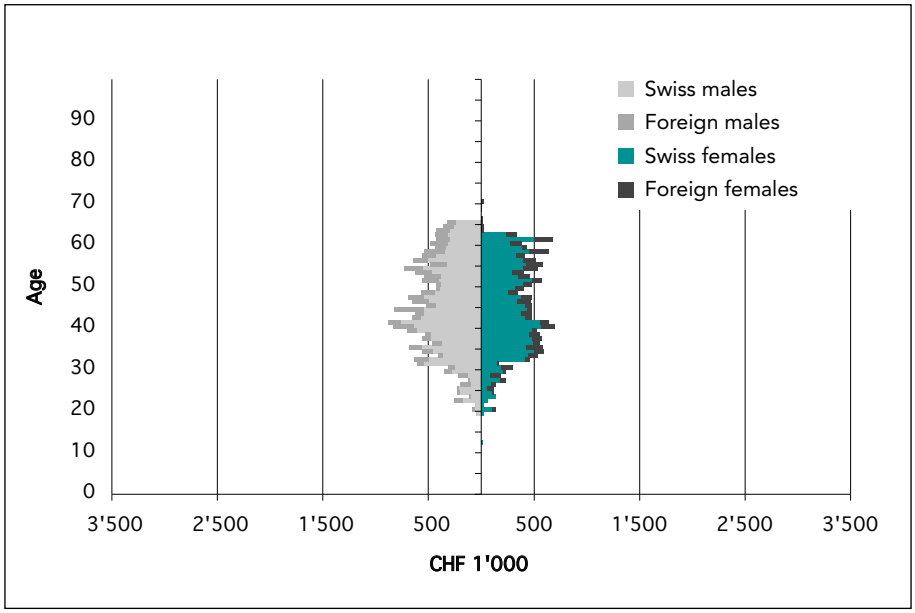


Fig. 58
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Disability Insurance Top-up sector, according to sex, nationality and age

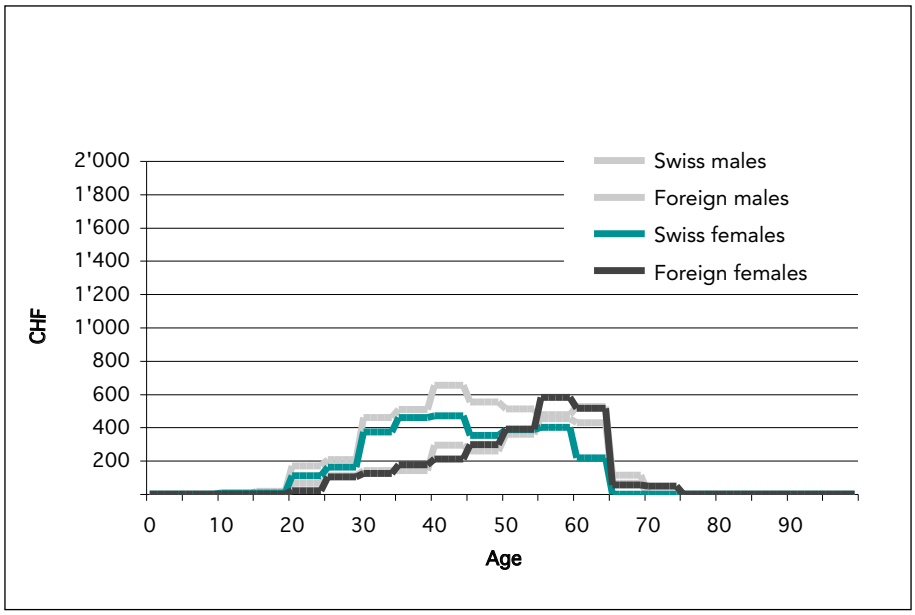


Fig. 59
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Juvenile Protection sector, according to sex, nationality and age

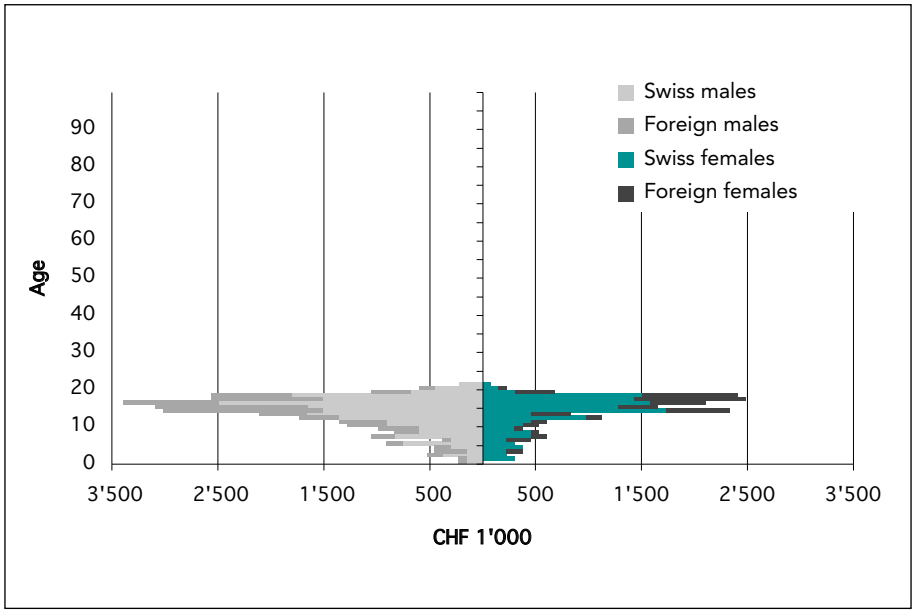
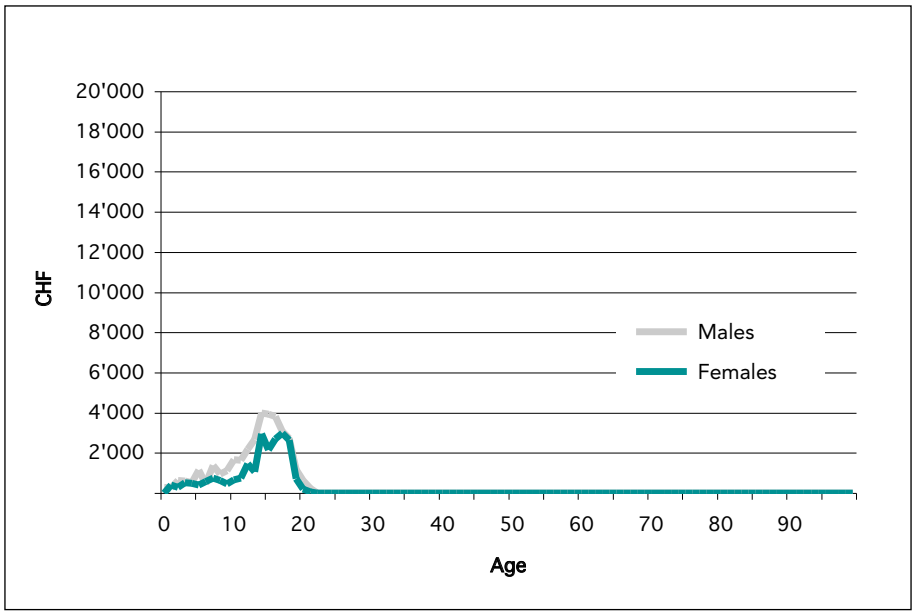


Fig. 60
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Juvenile Protection sector, according to sex and age[38]



38 See footnote 34 and 35.

Fig. 61
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Poor Relief sector, according to sex, nationality and age

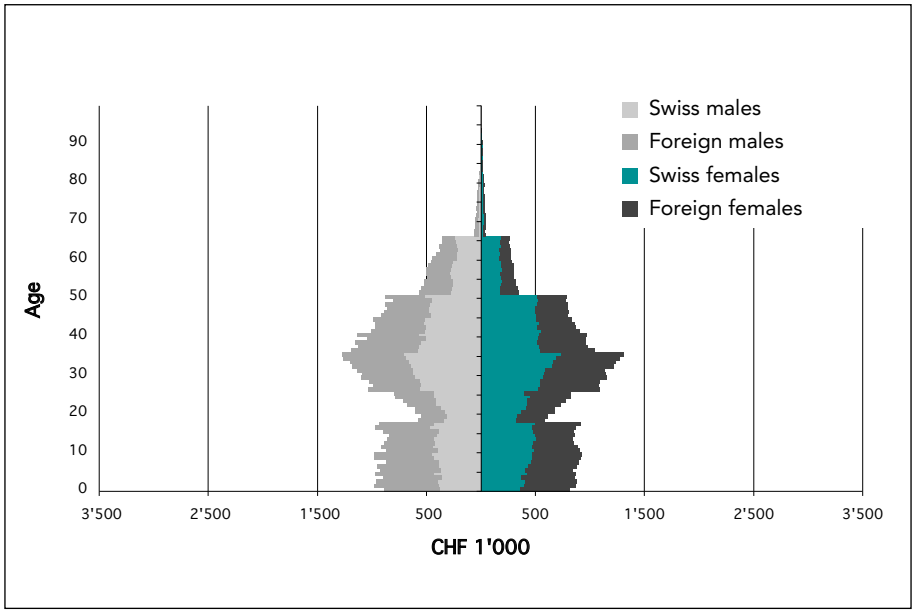


Fig. 62
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Poor Relief sector, according to sex, nationality and age

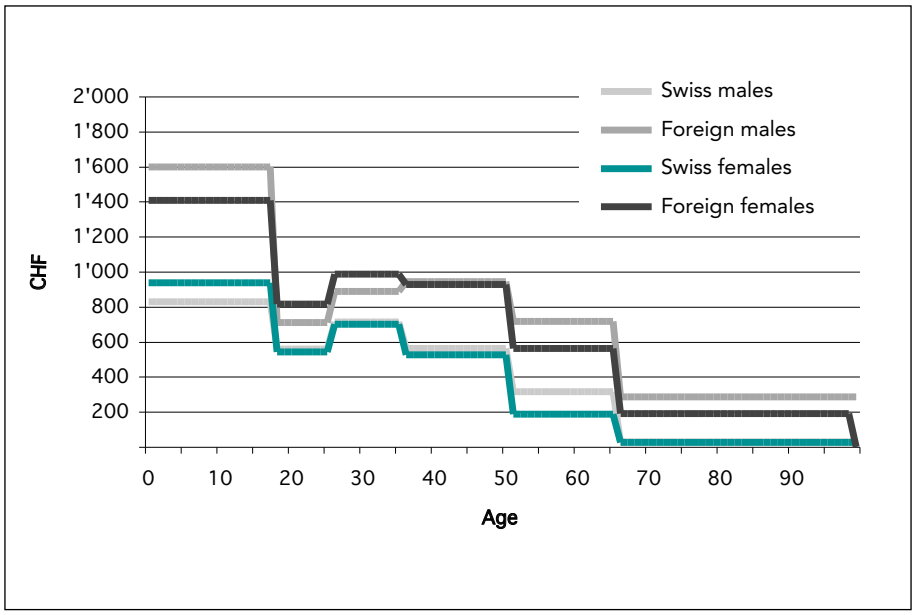


Fig. 63
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Unemployment Bureaux sector, according to sex, nationality and age

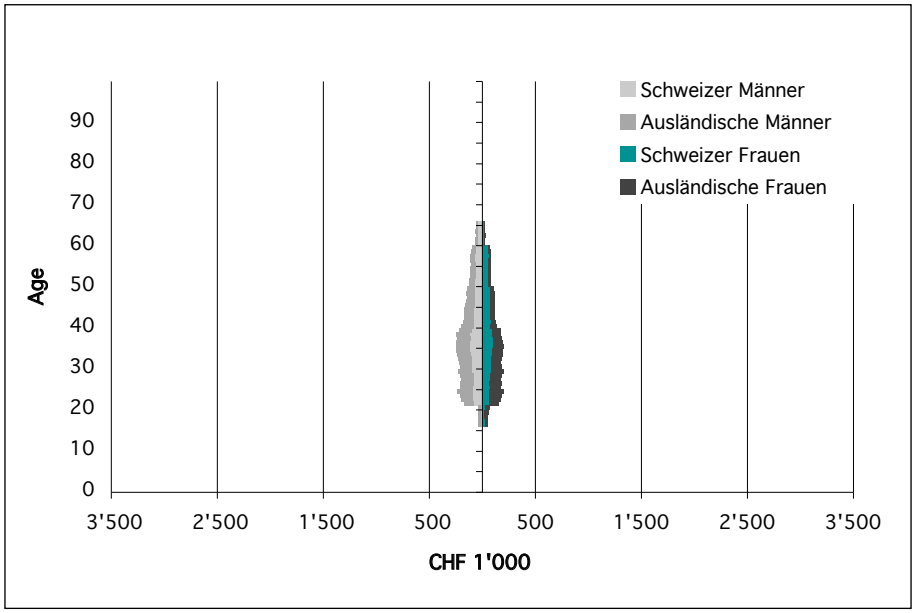


Fig. 64
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Unemployment Bureaux sector, according to sex, nationality and age

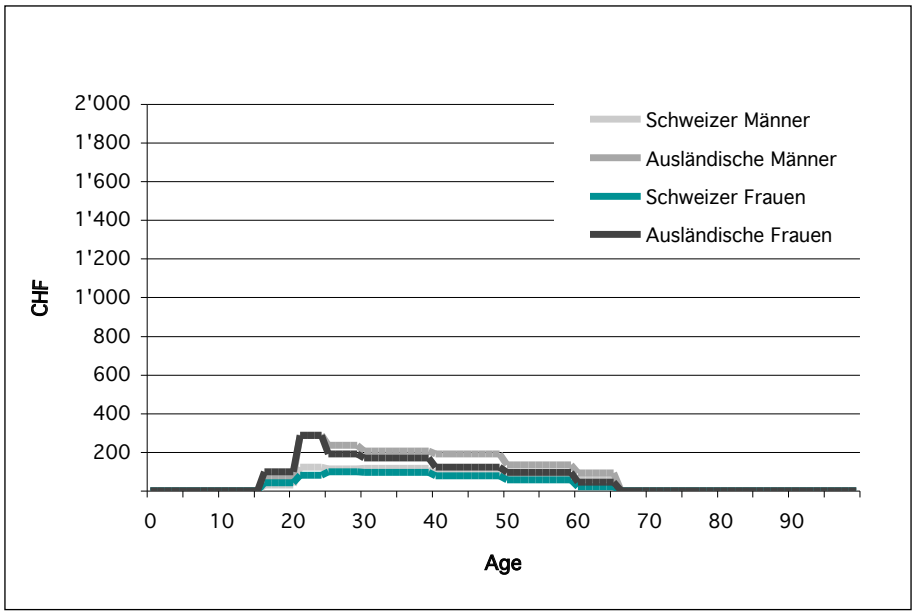


Fig. 65
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Other Welfare sector, according to sex, nationality and age

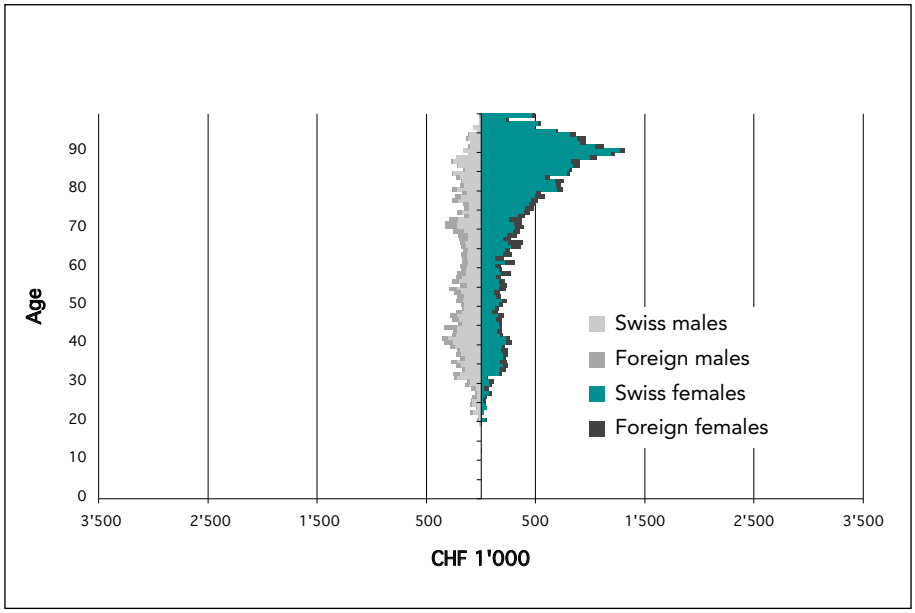
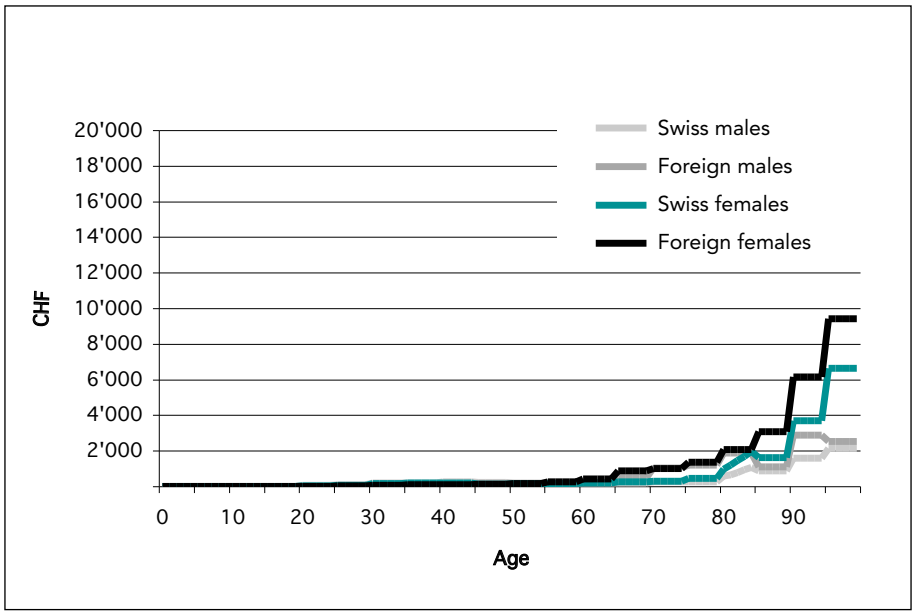


Fig. 66
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Other Welfare sector, according to sex, nationality and age[39]



39 See footnote 34.

Health

Figures 67–72 show the total and per capita expenditure on the three main subsectors of health: hospitals, psychiatric clinics and outpatient care. Hospitals have by far the largest net financial requirement: In 2000 this amounted to CHF 183 million for public and private hospitals subsidised by the canton. The expenditure is significantly lower in the two other subsectors, amounting to CHF 34 million for psychiatric clinics and CHF 17 million for outpatient care. This is the reason why the structure of expenditure on the health sector (see Figures 11 and 12) is very similar to the structure for **hospitals**.

Although Fig. 67 reveals a strong bias towards expenditure on women from age 70, the average costs for the 70 to 85 age group are only slightly higher, and from age 86 the costs are even lower than for men in the same age group.[40] Hence the bias towards expenditure on older women is largely attributable to the population structure i.e. their greater numbers. Overall, the differences in per capita expenditure on males and females of all age groups are minimal.

The slightly higher average expenditure on hospital costs for women between 70 and 85 can be explained by the circumstance that women are less likely to receive unpaid care at home by their partners (Federal Office for Gender Equality/Federal Office of Public Health 1997:101) and are therefore more likely to be hospitalised than their partners. Here the same reasons apply as were discussed in connection with the comparison of higher complementary benefits for female beneficiaries of the national pension scheme from age 80 (see also Ackermann-Liebrich 2002:11).[41]

As mentioned, from the age of 86 male residents once more draw more benefits in the form of hospitalisation. The reason may be that their partners are too old to care for them at home. Men of this age may also be more frequently hospitalised for the same illnesses for which women tend to be referred to nursing homes. Whether this is in fact the case requires further investigation. However, it is a well-known phenomenon that doctors tend to take men's illnesses more seriously than women's (see also Legato 2002). Slight differences in average cantonal hospital costs for male and female members of the population can also be found in the below-70 age groups. These are slightly higher for women aged between 20 and 40, and for men aged between 50 and 69. The most frequent reason for hospitalisation among women of childbearing age is confinement, i.e. "healthy hospitalisation" (Ackermann-Liebrich 2002:12). The fact that births generally take place in a hospital, however, is a consequence of the "medicalisation of the female body" (Federal Office for Gender Equality/Federal Office of Public Health 1997:82). The higher hospital costs for men aged between 50 and 69, on the other hand, is attributable to the fact that men take less care of their health and smoke more, drink more alcohol and eat less healthily (Federal Office for Gender Equality/Federal Office of Public Health 1997:63ff.). Cardiac disease is the main reason for the hospitalisation of males above 40 (Ackermann-Liebrich 2002:12; Federal Statistical Office 2001b:19).

40 The hospitalisation period was used as a base assignment data, whereby expenditures of publicly subsidised hospitals were dissaggregated and then aggregated (see also list base data used as the basis for assignment). Due to the strong fluctuations in hospitalisation periods, average per capita expenditure for age groups covering 5 years is shown.

41 See page 59, Social welfare: Complementary benefits for beneficiaries of the national pension scheme.

Figure 69 reveals strong fluctuations in expenditure on **psychiatric clinics** in the individual age groups. This is because patients remain in psychiatric clinics for a significantly longer time than in hospitals. Individuals who remain in such clinics for a very long time can skew the data on expenditure. Overall, cantonal spending is higher on middle-aged residents of Basel-Stadt (between 25 and 50), and the increase is more pronounced among men than among women. Other than this, there is no distinct age-specific pattern. Figure 70 reveals that the per capita costs for the male population are also slightly higher for all age groups than for the female population. At first glance, this contradicts the findings of other studies which show that women suffer more frequently from depression and are therefore more likely to receive medical treatment than men (Federal Statistical Office 2001a:31). However, it is possible that men stay longer in psychiatric clinics than women once they have been committed. However, this supposition requires verification.

The net financial expense of the canton of Basel-Stadt for **outpatient care** consists of the following costs: CHF 9 million for Spitex Basel (home-based care), CHF 6 million for nursing homes, and CHF 2 million for contributions to care. Figures 71 and 72 show that older people from age 70 are most likely to use these goods and services. In Figure 72, which takes account of the age structure of the population, the differences according to nationality are much greater than according to gender. Notably, women receive more publicly financed outpatient care; from the perspective of nationality, however, the average cantonal expenditure on foreigners is much higher than on Swiss. This is mainly because foreign residents use Spitex (home-based care) more frequently than Swiss nationals. Why this should be the case requires further investigation. It may be that foreign residents of Basel-Stadt are less likely to live in senior citizens' and nursing homes and therefore require additional care at home. Moreover, older foreigners living in Basel-Stadt may not have the same network of relations as Swiss, with the result that they need to rely on professional care rather than being looked after by relatives.[42]

42 It is worth noting that the base data which produce this difference according to nationality may not be fully reliable. Since neither the client statistics of Spitex Basel nor the Spitex statistics compiled by the Federal Office for Social Insurance are disaggregated for Swiss and foreigners, the micro census i.e. the Swiss health survey of 1997, was used as a basis (Federal Statistical Office 1998). According to this, roughly 10% of the individuals who used a Spitex service over the previous 12 months were foreigners. This analysis does not take into account the fact that this percentage may vary across age groups and be lower for elderly foreign nationals.

Fig. 67
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Hospitals sector, according to sex, nationality and age

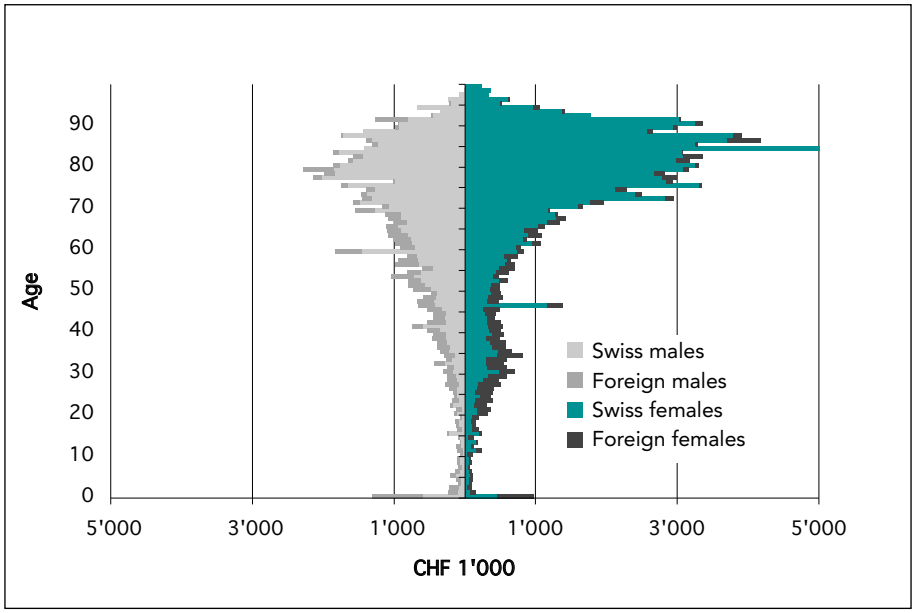
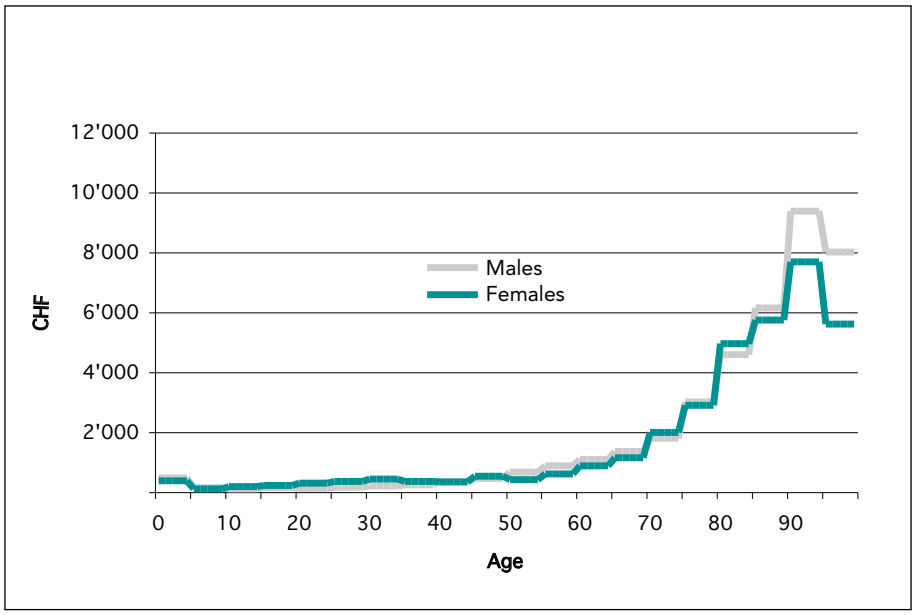


Fig. 68
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Hospitals sector, according to sex and age[43]



43 For reasons of clarity, the differences according to nationality are not shown.

Fig. 69
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Psychiatric Clinics sector, according to sex, nationality and age

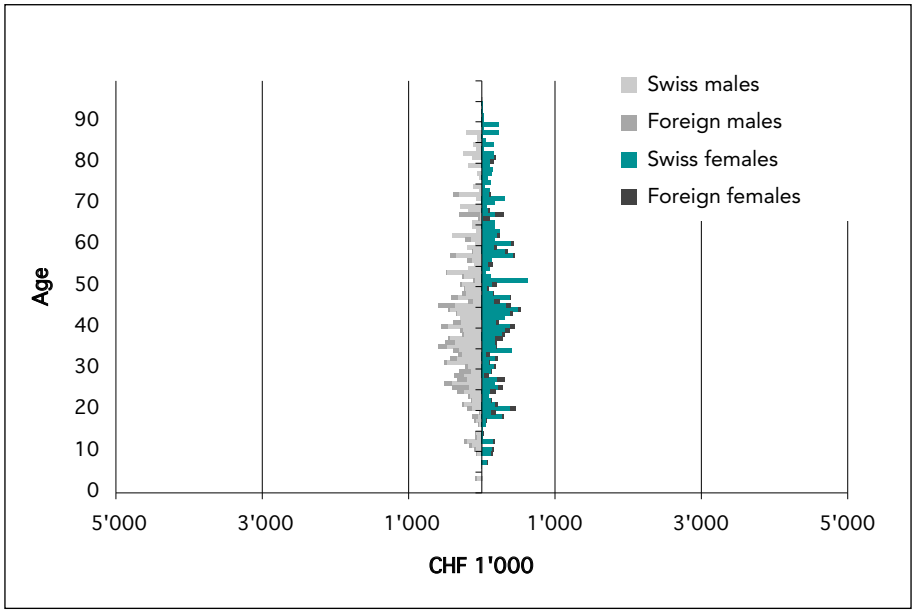
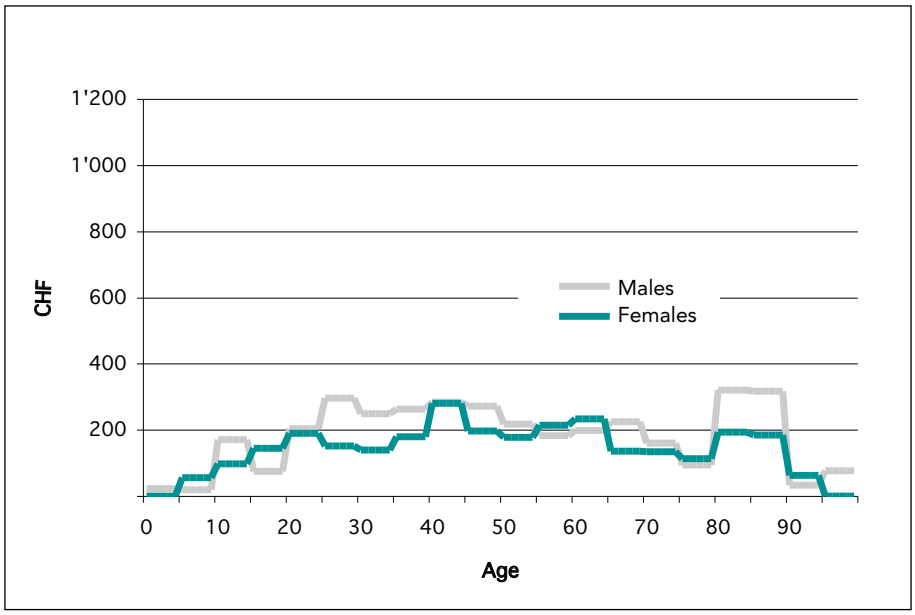


Fig. 70
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Psychiatric Clinics sector, according to sex and age[44]



44 Note that the scale of this graph is ten times larger than in Figures 68 and 72. For reasons of clarity, the differences according to nationality are not shown.

Fig. 71
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Outpatient Care sector, according to sex, nationality and age

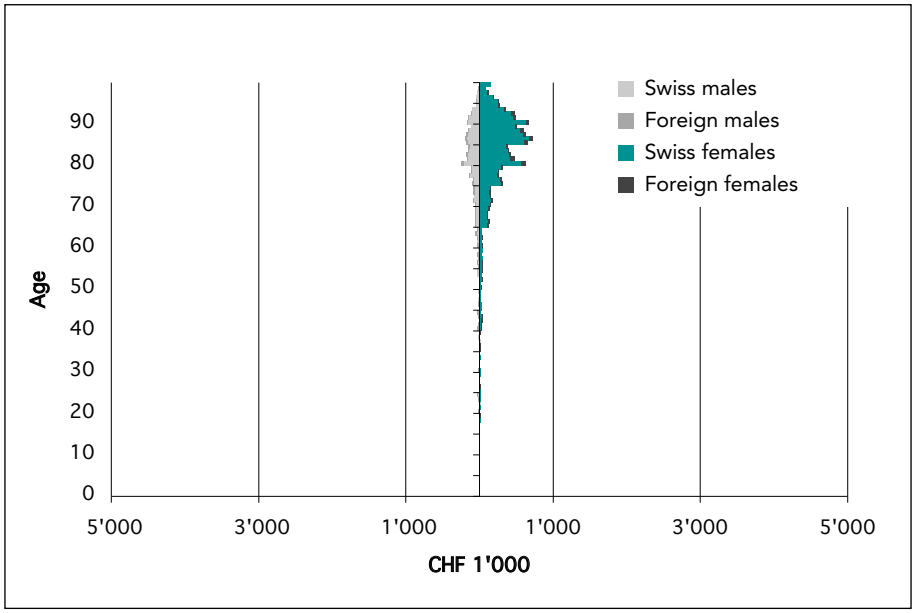
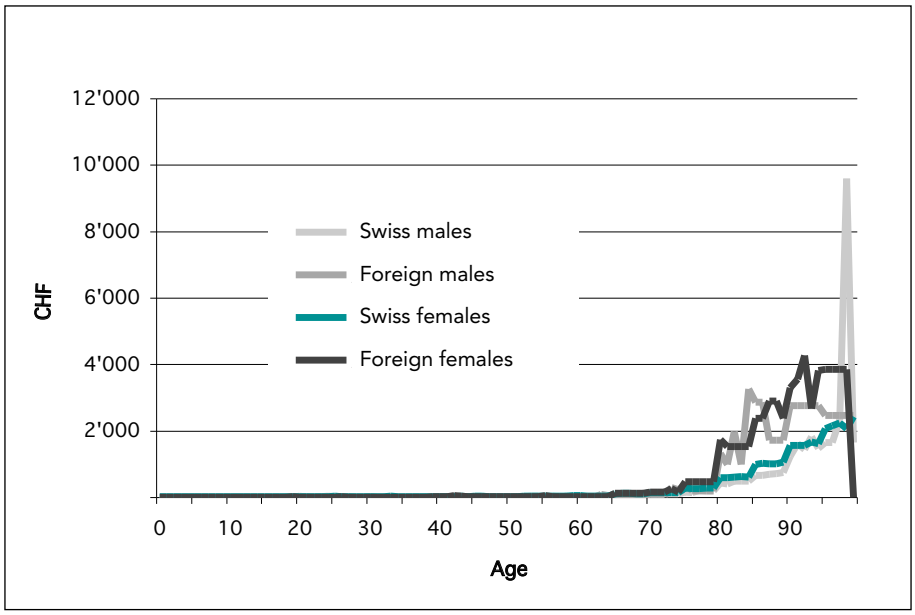


Fig. 72
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Outpatient Care sector, according to sex, nationality and age



Public safety

In the public safety sector, spending is distributed primarily among three key areas of responsibility: The police force, jurisdiction and prisons with a net financial requirement of CHF 100 million, CHF 36 million and CHF 19 million respectively (see list of base data used as the basis for assignment). Together these account for 79% of the CHF 196 million spent on public safety.

In all three of the above areas **men incur considerably more costs than women**, both in terms of total expenditure and expenditure per capita of the population (see Figures 73–78). This gender-specific difference is examined more closely by studying the cantonal expenditure on the **police force**, where 80% of the costs are related to the conviction of residents of the canton of Basel-Stadt for offences under the penal code and the law on narcotics, and the remaining 20% is attributed per capita of population expenditure (see list of base data used as the basis for assignment). Here the average costs for men in the 20 to 35 age group are roughly four times higher and for the 36 to 50 age group slightly more than double the costs incurred by women (see Fig. 74).[45] Viewed from a gender perspective, one explanation for the higher incidence of delinquency among men is that the traditional social image of masculinity is associated with a propensity to use force, violent behaviour and aggressiveness, and this image not only informs everyday experiences and preconceptions of behaviour but is also sustained by the media. It has a strong appeal among younger men, since it is of great importance for them to find and project their gender identity (see also Kersten 1997).

45 As alluded to in the section on methodology (see assignment criteria, p. 24.), how much the cantonal police spends on safety and how much on fighting crime is open to discussion. In the 2002-2005 policy plan, the police and military department gave different weightings to its expenditure: In 2002 CHF 108.1 million in costs was budgeted for expenditure on safety, order and assistance for the public, CHF 43.8 million on crime-fighting, and CHF 10.7 on protective measures for extraordinary events. Within the police and military department, therefore, 63% of expenditure is earmarked for safety. The response to the objection that this analysis has attributed too large a share of expenditure to sentences passed (on males), is that protection is also required for extraordinary events such as football matches, particularly in view of the risk of violent riots posed by male hooligans. Moreover, the majority of the protected individuals are likely to be male.

Fig. 73
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Police Force sector, according to sex, nationality and age

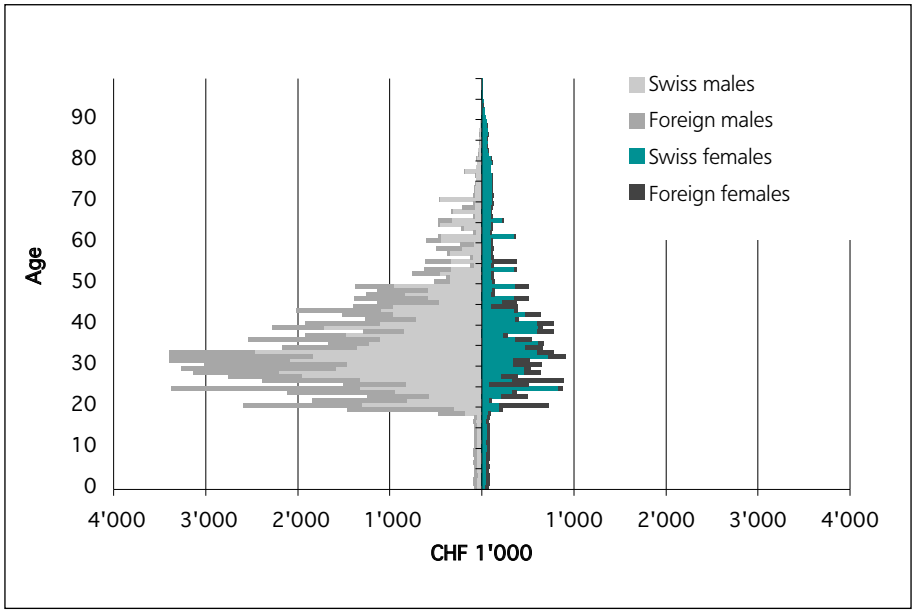


Fig. 74
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Police Force sector, according to sex, nationality and age

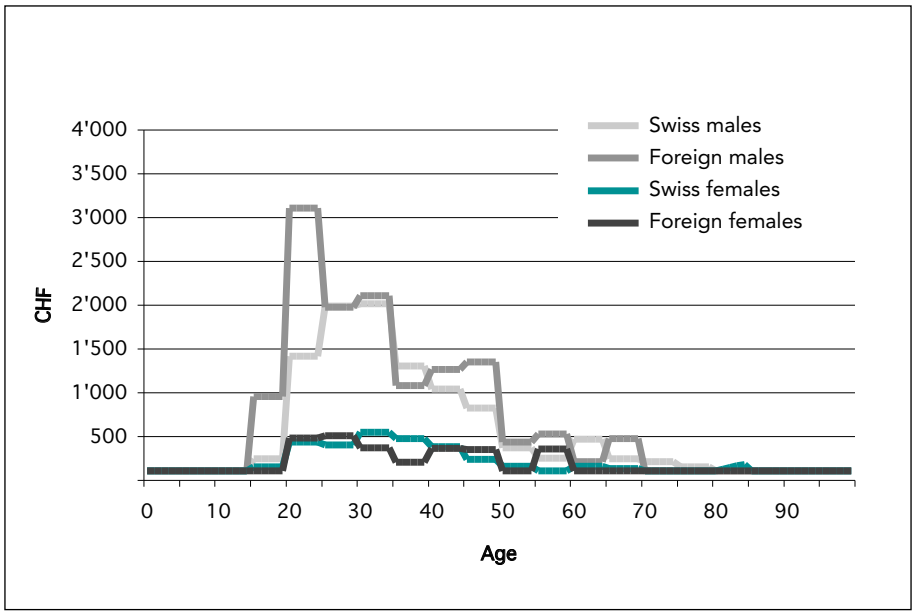


Fig. 75
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Jurisdiction sector, according to sex, nationality and age

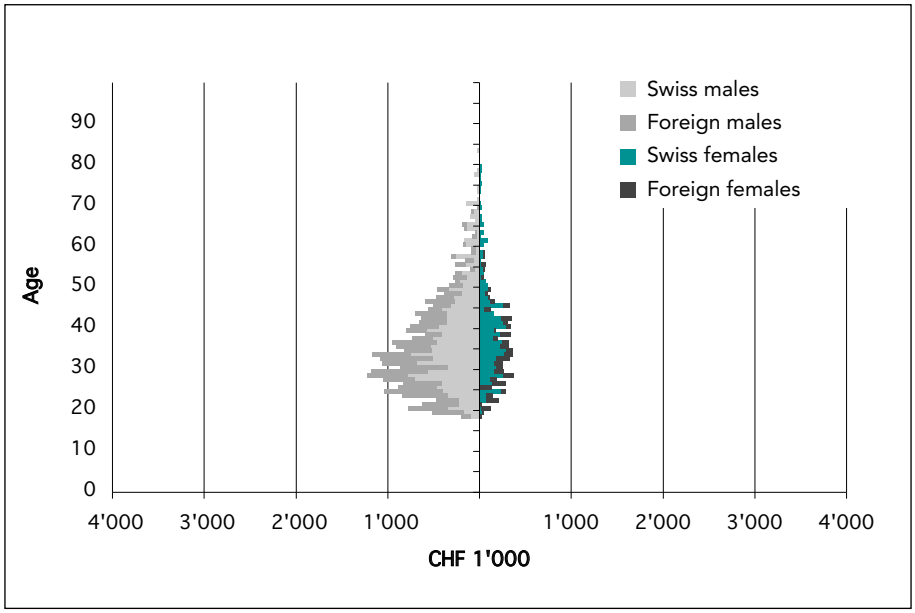


Fig. 76
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Jurisdiction sector, according to sex, nationality and age

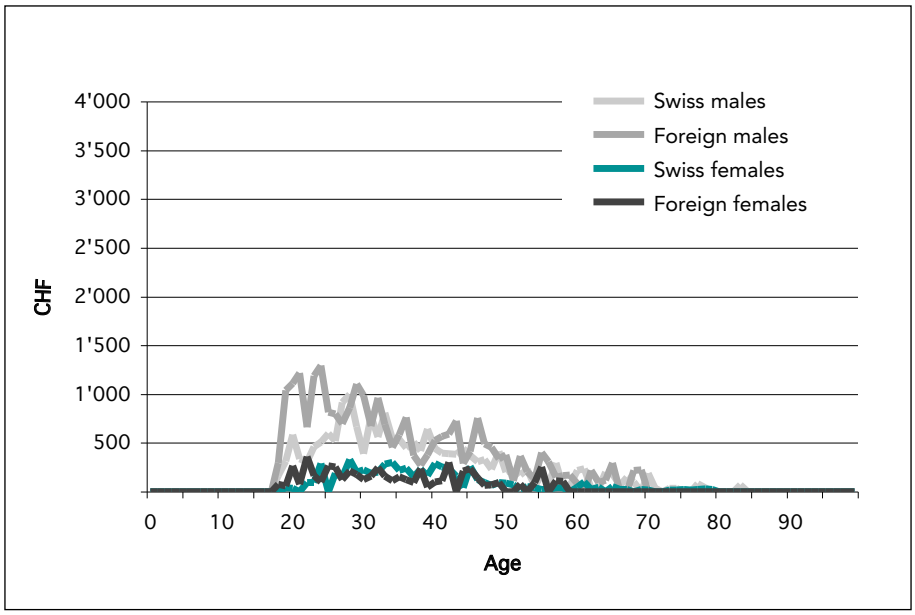


Fig. 77
Total 2000 expenditure of the canton of Basel-Stadt in the 3-digit Penitentiaries sector, according to sex, nationality and age

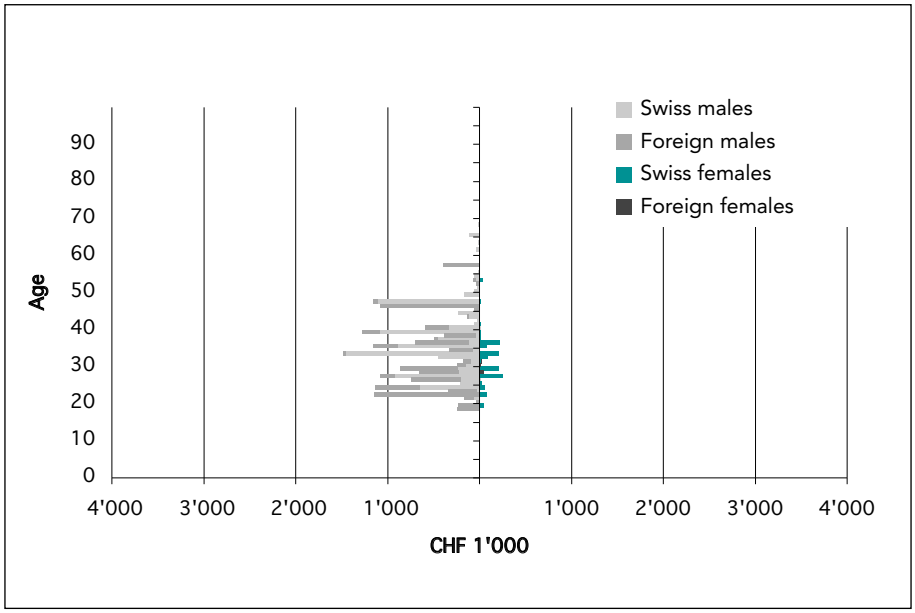
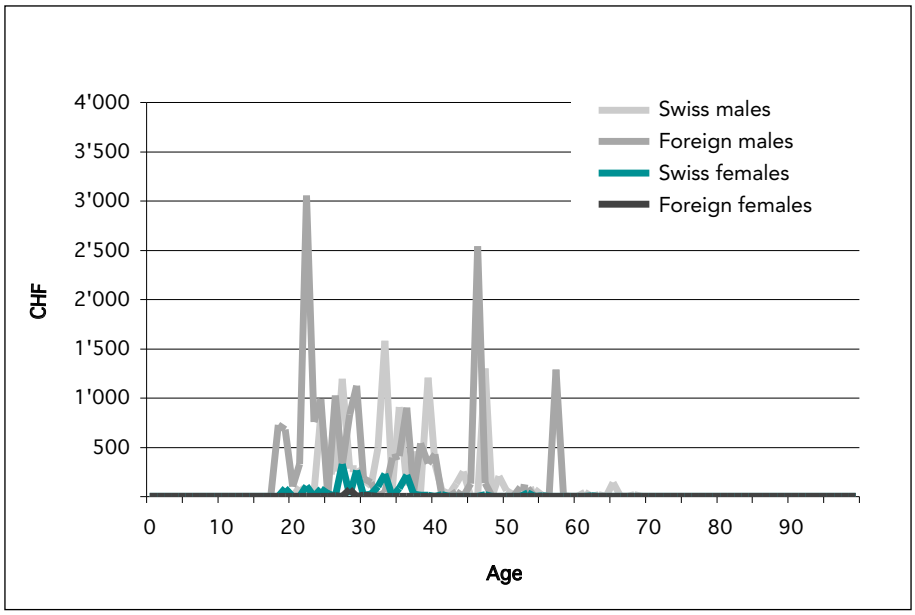


Fig. 78
Total 2000 per capita expenditure of the canton of Basel-Stadt in the 3-digit Penitentiaries sector, according to sex, nationality and age



Conclusion

The findings of the expenditure incidence analysis have shown that, on average, the canton spends slightly less on female citizens of Basel-Stadt than on male citizens up to the age of 75. For each additional year from then on, cantonal expenditure on women becomes increasingly higher than on men. Even if one considers the distribution of total cantonal expenditure, which depends not only on the client structure but also on the differing age structure of males and females, the picture is unchanged. Here the female population – which accounts for 52% of the total – receives 48.2% of total cantonal expenditure, but up to age 65 receives only 45.0%. The hypothesis posited in the introduction,[46] whereby women receive fewer public funds than men at the stage of life in which they are building up human capital, but more at an age when they lack basic resources such as health and income, must be disaggregated on the basis of detailed findings. Based on average expenditure per citizen and age, it is mainly in the area of public safety and transport (in terms of the use of roads by private vehicles) that public spending is lower on women up to age 75. Conversely, in education – the most important area for building up human capital - the differences are minor at the **aggregated** level. The use of roads can be viewed as an element for building up human capital if it is regarded as a means of promoting mobility and flexibility in working life. The public safety area is more concerned with public measures to compensate for (male-biased) deficits than with building up resources. Interestingly, the average cantonal expenditure on health for women in the 75-plus age group is not significantly higher than for men, whereas for social welfare and age security in particular the reverse is true. This may be attributable to the fact that women of this age are more likely to live alone due to their higher life expectancy. The result is that their partners – most likely due to traditional notions of roles – are not (or no longer) able to take care of them should the need arise, and women are more frequently obliged to rely on complementary benefits and cantonal contributions to the state pension scheme if they enter a nursing home. On the other hand, women are more likely to receive national pensions for persons living alone, which are higher than half the pension paid to married couples.

In conclusion, the question arises as to which refinements of the base data and method are possible or necessary, and how the expenditure incidence analysis can be further extended to ensure its policy relevance: As far as the base data or basis for assignment are concerned, expenditure on social assistance (i.e. expenditure on protection against social exclusion) could in future be distributed not, as is the case at present, equally among all recipients of social benefits but according to the level of their social assistance benefits.[47] This would enable a more accurate record of the public goods and services drawn on by social welfare recipients, and further improve the distribution of cantonal expenditure on national and cantonal roads.

46 See p. 29, results: Expenditure incidence per capita of the population.

47 Moreover, contributions for social welfare recipients in Riehen and Bettingen would also have to be factored in.

This analysis distributes such expenditure among all owners of a motorised vehicle (see list of base data as the basis for assignment in the annex). The problem with a sex-disaggregated analysis is that, while family cars in particular are frequently registered in the man's name, they are also used by their partners or for chauffeuring their children. The census conducted for the first time by the Canton of Basel-Stadt Office of Statistics in 2003 will provide representative data on who makes daily trips by which mode of transport, and over which distance.

In terms of further developing the methodology, the next step could involve omitting the goods and services used by companies or residents of other cantons or from abroad, such as commuters or tourists. This would produce information on which central goods and services Basel-Stadt provides. In this analysis, expenditure is spread exclusively among residents of the canton of Basel-Stadt. From a policy relevance standpoint, incorporating the two dimensions of time and space in the analysis would also be desirable. Historical comparisons could be used to show how expenditure distribution varies by population group, and who the winners and losers are. Comparisons with other cantons or cities could be used to identify the factors that dictate the expenditure structure and changes in this structure: The population structure of the canton, its central goods and services, policy decisions concerning gender equality or other factors.

Moreover, based on the expenditure incidence work performed to date, an instrument could be developed for medium-term policymaking within the context of the policy plan. This could provide information on the way in which public expenditure in the areas of responsibility is distributed among males and females, by age group and nationality, and how this is likely to change over the next few years. A considerable number of the indicators developed on the basis of the functional classification could be transferred to the 48 domains of state activities and resource areas of the policy plan; some assignment basis would require revision. In principle, the same method as proposed by the city of Zurich could also be applied to product groups.

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Annex to incidence analysis

Table 1
Average expenditure of the canton of Basel-Stadt per capita of inhabitants according to function, age, nationality and gender, 2000 in CHF

	Total Expenditure	0 General Administration	1 Public Safety	2 Education	3 Culture and leisure
Total	10,030	640	1,030	2,960	880
Females	9,290	590	550	2,670	900
Males	10,870	690	1,570	3,300	870
Swiss	10,110	640	900	2,900	930
Foreigners	9,830	620	1,370	3,120	760
Swiss females	9,440	600	530	2,510	940
Swiss males	10,930	690	1,360	3,390	910
Foreign females	8,790	560	590	3,170	750
Foreign males	10,740	680	2,050	3,080	770
Females 0 - 15 years	14,600	930	320	9,910	460
Females 16 - 25 years	16,000	1,020	680	10,070	1,020
Females 26 - 35 years	7,280	460	950	1,810	990
Females 36 - 45 years	6,010	380	790	460	1,000
Females 46 - 55 years	5,440	350	500	200	1,050
Females 56 - 65 years	5,760	370	390	90	1,040
Females 66 - 75 years	6,790	430	340	90	950
Females 76 - 85 years	11,090	700	340	90	820
Females 86 years and over	21,630	1,370	320	80	580
Males 0 - 15 years	15,140	960	320	10,050	450
Males 16 - 25 years	19,040	1,210	2,510	10,940	930
Males 26 - 35 years	11,260	720	3,400	2,870	960
Males 36 - 45 years	8,100	510	2,100	440	1,010
Males 46 - 55 years	7,390	470	1,370	170	990
Males 56 - 65 years	7,440	470	770	100	970
Males 66 - 75 years	7,720	490	480	100	940
Males 76 - 85 years	10,180	650	370	80	750
Males 86 years and over	16,450	1,040	320	80	580

	4 Health	5 Social welfare	6 Transport	7 Environment, regional planning	8 Economy
Total	1,380	2,410	930	–120	–80
Females	1,550	2,550	690	–120	–80
Males	1,190	2,260	1,200	–120	–80
Swiss	1,610	2,420	900	–120	–80
Foreigners	770	2,370	1,010	–120	–80
Swiss females	1,790	2,600	670	–120	–80
Swiss males	1,390	2,200	1,180	–120	–80
Foreign females	800	2,370	760	–130	–80
Foreign males	740	2,380	1,230	–120	–80
Females 0 - 15 years	440	2,530	220	–130	–80
Females 16 - 25 years	630	2,070	720	–130	–80
Females 26 - 35 years	710	1,730	830	–130	–80
Females 36 - 45 years	770	1,860	940	–130	–80
Females 46 - 55 years	850	1,690	1,010	–130	–80
Females 56 - 65 years	1,200	1,990	880	–130	–80
Females 66 - 75 years	2,210	2,360	620	–130	–80
Females 76 - 85 years	4,730	4,190	420	–130	–80
Females 86 years and over	8,140	11,140	190	–130	–80
Males 0 - 15 years	460	2,860	230	–120	–80
Males 16 - 25 years	470	2,390	800	–130	–80
Males 26 - 35 years	630	1,750	1,130	–130	–80
Males 36 - 45 years	770	2,000	1,470	–130	–80
Males 46 - 55 years	950	1,970	1,660	–130	–80
Males 56 - 65 years	1,430	2,130	1,770	–130	–80
Males 66 - 75 years	2,150	2,060	1,700	–130	–80
Males 76 - 85 years	4,490	2,810	1,240	–130	–80
Males 86 years and over	8,850	5,220	560	–130	–80

Table 2
List of base data used as the basis for assignment[1]

Functional breakdown		Net financial requirement 2000 in CHF m	
	Total	**1,908.9**	
0	**General administration**	**121.3**	
			Data: –
			Source: –
			Statistical basis: Expenditure in functional sectors 1 to 8
1	**Public safety**	**196.2**	
100	Land register, weights and measures	1.4	Data: Register of residents of canton Basel-Stadt (status end-2000)
			Source: Statistical Office of the Canton of Basel-Stadt
			Statistical basis: Resident population
101	Other administration of justice	13.3	Data: Register of residents of canton Basel-Stadt (status end-2000)
			Source: Statistical Office of the Canton of Basel-Stadt
			Statistical basis: Resident population
110	Road Traffic Department	–2.2	Data: Register of residents of canton Basel-Stadt (status end-2000)
			Source: Statistical Office of the Canton of Basel-Stadt
			Statistical basis: Resident population
112	Traffic police	1.9	Data: Register of residents of canton Basel-Stadt (status end-2000)
			Source: Statistical Office of the Canton of Basel-Stadt
			Statistical basis: Resident population
113	Police force	99.5	
	Of which:		
	Crime fighting	79.6	Data: 1999
			Source: Federal Statistical Office, Brit Baarli
			Statistical basis: Sentences under the Penal Code and Narcotics Law

1 In principle, the basis assignment always refers to persons resident in the canton Basel-Stadt in 2000, codified according to age, gender and nationality.

Functional breakdown	Net financial requirement 2000 in CHF m	

	Public safety assurance	19.9	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
119	Other police tasks	8.0	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
120	Adjudication	36.1		
	Of which:			
	State attorney, criminal court etc.	28.1	Data:	1999
			Source:	Federal Statistical Office, Brit Baarli
			Statistical basis:	Sentences under the Penal Code, Road Traffic Law and Narcotics Law
	Civil court	8.0	Data:	2000
			Source:	Statistical Office of the Canton of Basel-Stadt, Luciano Lippmann
			Statistical basis:	Divorce parties with place of residence and divorce in canton Basel City
130	Penal institutions	19.1	Data:	2000
			Source:	Federal Statistical Office, Vanessa Robatti Mancini
			Statistical basis:	Days spent in custody in Swiss penal institutions by inmates committed by canton BC
			Comments:	Data on place of resident not entirely reliable, since it is not updated on subsequent committal.
139	Other law enforcement	3.8	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
140	Fire service	5.4	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population

Functional breakdown	Net financial requirement 2000 in CHF m	

150	Administration	2.4	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
151	Further training	0.4	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
152	Material preparedness for war	0.9	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
160	Civil protection	5.9	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
161	Other national defence	0.0	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
2	**Education**	**563.9**		
200	Kindergartens	27.5	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Children attending public kindergartens
210	Primary level	59.2	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Pupils attending public primary schools (Years 1–4)
212	Secondary level (medium level)	125.6	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Pupils attending public junior secondary, further education and high schools (Years 5–9)

Functional breakdown	Net financial requirement 2000 in CHF m	

215 Handicrafts and household instruction	1.8	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Pupils attending public primary and secondary schools (see functional sectors 210 and 212)
219 Miscellaneous elementary school	12.8	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Pupils attending primary and secondary level (see functional sectors 210 and 212)
220 Special schools	37.1	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Pupils in public special needs classes
230 Agricultural and forestry professions	0.0	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
231 Industrial-trade professions	30.1	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Apprentices attending the general commercial college
232 Commercial professions	21.8	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Students attending business college and commercial college (Handelsschule des Kaufm. Vereins)
233 Nursing and social work	19.3	Data:	2000/2001 school statistics (on 28 August 2000)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Students attending vocational schools for healthcare

Functional breakdown	Net financial requirement 2000 in CHF m	

239	Other vocational/professional education	24.6	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Full-time students at the Basel-Stadt Academy of Music
250	Matriculation schools (pre-university)	36.1	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Students at high schools and commercial colleges (Years 10–12)
259	Other general education institutions	9.3	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Students at diploma middle schools (Years 10–12)
269	Other higher vocational schools	12.9	Data:	2000/2001 school statistics (on 28 August 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Students at the Pedagogic Institute (cantonal teaching seminar)
271	Cantonal universities	115.9	Data:	Swiss University Information System SHIS 2000/2001
			Statistical basis:	Students at the University of Basel, broken down according discipline
			Source:	Federal Statistical Office, Stéphane Cappelli, Martin Teichgräber
			Comments:	Place of residence on matriculation
273	Universities of Applied Science	14.2	Data:	Swiss University Information System SHIS 2000/2001
			Statistical basis:	Students at universities of applied science in Basel-Stadt and Basel Country cantons
			Source:	Federal Statistical Office, Stéphane Cappelli
			Comments:	Place of residence on matriculation
290	Administration	10.7	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population

Functional breakdown	Net financial requirement 2000 in CHF m	

291 Professional consulting	2.7	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
292 Adult education	2.2	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
3 Culture and leisure	**168.1**		
300 Libraries	4.7	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
301 Museums	47.6	Data:	Swiss Health Survey 1997
		Source:	Federal Statistical Office, Katja Branger
		Statistical basis:	Percentage of the urban-dwelling Swiss population who attend the theatre, opera or an art exhibition between once a month and daily.
		Comments:	Cities are defined as communities with more than 10,000 inhabitants. It is assumed that the percentage of foreign residents aged 75 to 84 is 45%, and 30% for all residents above 85.
302 Theatre, concerts	58.5	Data:	Swiss Health Survey 1997
		Source:	Federal Statistical Office, Katja Branger
		Statistical basis:	Percentage of the urban-dwelling Swiss population who attend the theatre, opera or an art exhibition between less than one a month and daily.
		Comments:	Cities are defined as communities with more than 10,000 inhabitants. It is assumed that the percentage of foreign residents aged 75 to 84 is 45%, and 30% for all residents above 85.

Functional breakdown	Net financial requirement 2000 in CHF m	

309 Other cultural promotion	5.7	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
310 Cultural heritage conservation	13.2	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
330 Parks and hiking trails	20.4	Data:	Swiss Health Survey 1997
		Source:	Federal Statistical Office, Katja Branger
		Statistical basis:	Percentage of the urban-dwelling Swiss population that hikes or walks between less than once a month and daily.
		Comments:	Cities are defined as communities with more than 10,000 inhabitants. It is assumed that 80% of children up to age 15 walk or hike. No differentiation by gender and/or nationality due to small samples.
340 Sport	15.9	Data:	Swiss Health Survey 1997
		Source:	Federal Statistical Office, Katja Branger
		Statistical basis:	Percentage of the urban-dwelling Swiss population that participates in sport with others between less than one a month and daily.
		Comments:	Cities are defined as communities with more than 10,000 inhabitants. It is assumed that 100% of children between 7 and 15 engage in sport. Limit for the oldest age group set at 74.
350 Other leisure activities	2.1	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population

Functional breakdown	Net financial requirement 2000 in CHF m	

4 Health	**262.2**		
400 Hospitals	182.5	Data:	Medical Statistics 2001
		Source:	Canton of Basel-Stadt Department Basel-Landschaft, Valerie Vodoz
		Statistical basis:	Hospitalisation in public and subsidised hospitals
410 Nursing and invalid homes	–2.0	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
420 Psychiatric clinics	33.7	Data:	Medial Statistics 2001
		Source:	Canton of Basel-Stadt Department Basel-Landschaft, Valerie Vodoz
		Statistical basis:	Hospitalisation in psychiatric clinics
440 Outpatient care	17.1		
Of which:	8.9	Data:	2000 statistics on Spitex Basel customers / 1999 Spitex statistics
		Source:	Spitex Basel, Frau U. Bürgler / Federal Office for Social Security
		Statistical basis:	Estimated nursing hours for Spitex customers
		Comments:	Customer statistics differentiated by age group and gender (excluding Riehen and Bettingen). Breakdown by nationality based on findings of 1997 health survey, whereby foreigners account for 9.4% of the Swiss population which „have used a Spitex (home based care) service for themselves in the past 12 months" (for BC rounded up to 10%). Nursing hours differentiated only by age in Spitex statistics.
	6.2	Data:	2000 Statistics on Social Medicine Institutions
		Source:	Statistical Office of the Canton of Basel-Stadt, Basel-Landschaft, Valerie Vodoz
		Statistical basis:	No. of residents of homes with cantonal contracts to which Basel-Stadt pays property contributions (Stand 31.12.2000)
		Comments:	Excl. Merian Iselin; no differentiation by nationality
	2.0	Data:	Statistics on care contributions (Status 16.08.2001)

Functional breakdown	Net financial requirement 2000 in CHF m	

		Source:	Office for Elderly Care, Thomas Wahlster
		Statistical basis:	Care contributions for one year in CHF
		Comments:	Excl. Riehen and Bettingen
450 Alcohol and drug abuse	5.2	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
459 Other illnesses	0.5	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
460 School medical service	4.7	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
470 Food control	1.6	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
490 Other healthcare	18.8	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
5 Social welfare	**458.5**		
500 Old age insurance	46.7	Data:	2000 AHV statistics (status January 2001)
		Source:	Federal Office for Social Security, François Donini
		Statistical basis:	Pensions drawn by AHV recipients in canton Basel City, in CHF
		Comments:	No data on gender of pension recipients up to 24 years. Equal distribution of contributions assumed.
510 Disability insurance	59.8	Data:	2000 IV statistics (status January 2001)
		Source:	Federal Office for Social Security , Francois Donini
		Statistical basis:	Pensions, compensation for the helpless and individual measures for disability pension recipients in Basel City, in CHF.

Functional breakdown	Net financial requirement 2000 in CHF m	

		Comments:	No data on gender of pension recipients up to 24 years. Equal distribution of contributions assumed.
520 Health insurance	65.1	Data:	Number of persons entitled to health insurance premium reductions, by age group and gender (2000). Percentage of children, juveniles and adults entitled to premium reductions (status 31.10.2000)
		Source:	Office for Social Contributions, Christoph Loidl
		Statistical basis:	Estimated premium reduction in CHF 1,000
		Comments:	No differentiation by nationality
530 Benefits supplementary to AHV (old age insurance)	68.0	Data:	2000 statistics on benefits supplementary to AHV/IV
		Source:	Federal Office for Social Security, Urs Portmann
		Statistical basis:	AHV-Ergänzungsleistungsbeiträge in 1'000 Fr.
531 Benefits, supplementary to disability insurance	39.7	Data:	Statistik der Ergänzungsleistungen zur AHV/IV 2000
		Source:	Federal Office for Social Security, Urs Portmann
		Statistical basis:	Contributions in CHF 1,000 to benefits supplementary to IV
532 Unemployment insurance	–41.4	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
540 Juvenile protection	47.6	Data:	Statistical survey of home and caregiver data 2000
		Source:	Special Pedagogic Department of Services Section, Joachim Stumpf
		Statistical basis:	Children in children's and juvenile homes, school and special school homes (in canton Basel-Stadt and throughout Switzerland)
550 Disability	3.4	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population

Functional breakdown	Net financial requirement 2000 in CHF m	

560 Social housing construction	1.6	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
570 Senior residents' homes	0.3	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
581 Poor relief	107.0	Data:	2000 Statistics on social relief clientele in the City of Basel
		Source:	Canton of Basel-Stadt Department BS, Peter Schwendener
		Statistical basis:	Persons who receive a social assistance benefit at least once in the course of the year due to their circumstances.
582 Labour offices	13.4	Data:	2000 Cantonal unemployment statistics
		Source:	Cantonal Office for Industry, Trade and Labour/KIGA, Mathis Spreiter
		Statistical basis:	Number of unemployed (year-average)
589 Other welfare	45.6	Data:	Statistik der Ergänzungsleistungen zur AHV/IV 2000
		Source:	Federal Office for Social Security, Urs Portmann
		Statistical basis:	AHV- und IV-Ergänzungsleistungs-beiträge in 1'000 Fr.
591 Aid projects abroad	1.5	Data:	Register of residents of canton Basel-Stadt (status end-2000)
		Source:	Statistical Office of the Canton of Basel-Stadt
		Statistical basis:	Resident population
6 Transport	**177.3**		
600 National roads	45.4	Data:	Vehicle statistics (status April 2001)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Owners of private cars
610 Cantonal roads	73.8	Data:	Vehicle statistics (Stand April 2001)
		Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
		Statistical basis:	Owners of cars

Functional breakdown	Net financial require-ment 2000 in CHF m	

621	Car parks	–9.1	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
650	Private railways	36.9	Data:	Basel Transport Authority statistics on the eco-pass (status December 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Owners of eco-passes
651	Commuter transport operators	28.7	Data:	Basel Transport Authority statistics on the eco-pass (status December 2000)
			Source:	Statistical Office of the Canton of Basel-Stadt, Peter Schwendener
			Statistical basis:	Owners of eco-passes
660	Domestic water transport	–0.2	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
661	Rhine shipping	–3.1	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
670	Airports	4.8	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
7	**Environment, regional planning**	**–23.6**	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Statistical Office of the Canton of Basel-Stadt
			Statistical basis:	Resident population
8	**Economy**	**–14.9**	Data:	Register of residents of canton Basel-Stadt (status end-2000)
			Source:	Canton of Basel-Stadt Department BS
			Statistical basis:	Resident population

Chapter III

State expenditure of the Canton of Basel-Stadt and unpaid work

Summary

Mirjam von Felten

This study examines the question of whether cuts in public goods and services in the canton of Basel-Stadt are causing a shift of tasks to the private, unpaid area, where it is largely women who provide nursing and other care.

In the first part of the study, unpaid labour in Basel-Stadt is factored into the welfare economy and its economic importance is determined. The results show that, in 2000, men and women worked more unpaid hours than paid (204.4 versus 173.3 million hours). Preparing meals and related tasks such as setting the table and washing dishes represent by far **the main activity of inhabitants of the canton of Basel-Stadt**. The 63.5 million hours spent on such activities are slightly more than the hours worked by the population of Basel-Stadt in the manufacturing industry, commerce, trade and the construction sector.

Women with children under the age of 15 are exposed to a particularly heavy burden of unpaid labour, providing over half the care for children and adults in need of care, although they make up only one tenth of the population (above age 15). A more extensive comparison with the overall economy of the canton sheds further light on the amount of unpaid work and the asymmetrical distribution between men and women: The gross domestic product for Basel-Stadt would be some 33% higher if the monetary value of unpaid labour were included. This raises the question of how the distribution of paid and unpaid labour can be changed.

The author outlines five options which can relieve women of some of the unpaid work they perform:

1. Through technological progress in the household;
2. By men performing some of the unpaid tasks;
3. By no longer performing some tasks;
4. By the state taking over tasks currently performed by women;
5. By the market taking over tasks currently performed by women.

If the workload of women is to change substantially, budget policy should not stop at an equal distribution of state resources between the sexes; it must formulate possible economic policy scenarios for ways in which to relieve women of unpaid work in future.

The second part of the study examines the potential impact on unpaid labour of the cost-cutting measures initiated in the 1990s by the canton of Basel-Stadt. Since unpaid labour is a relatively new field of research with (as yet) insufficient data, the study constitutes more of an approach to questions requiring further in-depth analysis than an answer in itself.

Preliminary findings show that public spending with possible knock-on costs for unpaid work rose less sharply between 1990 and 2000 than in areas which, according to experts' assessments, had no influence on unpaid work. This was due to developments in the healthcare system, especially in hospitals, where personnel expenditure declined in the mid-1990s and there was a shift from inpatient to outpatient care. This raises the question of whether and to what extent these (cost-cutting) measures, above all the decline in average length of stay in a hospital, resulted in a shift of public goods and services to the unpaid private sector. Initial indications show that unmarried persons stay in hospital longer, on average, than married persons, and that discharged patients increasingly request subsequent consultation.

The case of day-care also permits only a sketchy examination of the impact on unpaid labour of cuts in public spending. The analysis shows that expenditure on child day-care rose between 1995 and 2001 at a below-average rate from CHF 16.5 million to CHF 18 million. Although the number of publicly subsidised day-care places declined (dropping by 7.3% in crèches and day nurseries), 11.4% more children were looked after in 2001 than in 1995.

This trend is probably attributable to the fact that, following the increase in parental contributions in September 1994, children were withdrawn from public day-care facilities while at the same time the need for part-time care rose sharply. Overall, however, the decline in the provision of day-care was less relevant, since during the same period the number of children in the 0-14 age group residing in the canton of Basel-Stadt dropped. On the other hand, unsubsidised institutions significantly expanded their care services (between 1998 and 2002 the number of day-care places increased by almost 50% from 441 to 623), resulting in a shift in day-care from the public to the private sector.

The main point, however, is that cost saving not only means cuts in spending but also involves the non-provision of wanted services. The decline in subsidised day-care places is diametrically opposed to the demand curve, given the fact that demand for day-care places has risen sharply since 1997. As a result, measures to economise on day-care probably meant that, because of child care, a substantial proportion of women were unable to go out to work or work only for a limited number of hours, or that other persons such as grandmothers looked after children while mothers took up gainful employment.

The concluding section of this study reiterates two problems concerning methodology:

1. The further development of the BASS method has been tested in this study but must be further refined in certain areas.
2. On the one hand, the unsatisfactory situation with regard to data means that existing statistics need to be codified according to additional attributes, and on the other hand it clearly highlights the areas where additional data need to be obtained through surveys.

Introduction

Mascha Madoerin and Andrea Pfeifer

This component of the gender-related expenditure analysis of the canton of Basel-Stadt studies the impact of budget decisions on unpaid male and female labour. In line with the credit application by Sibylle Schürch[1] , the aim is to refine the method used in the "Saving on women" study by Tobias Bauer and Beat Baumann ("BASS Method") and apply it to the canton of Basel-Stadt. The questions asked are predicated on the assumption that a policy decision against the provision of public goods and services may cause a shift of tasks into the private area and hence largely onto the shoulders of women, who perform the majority of unpaid work in our society.

An analysis that attempts to determine the impact of public spending on unpaid labour is faced with two difficulties: One concerns the theoretical approach of the study, while the other concerns the data set. In contrast to the question of the benefit or beneficiaries of public goods and services and the state's employment of men and women, there are very few studies and economic concepts concerning how unpaid labour is to be understood as part of the welfare economy of a community, canton or the entire country, and how the economic relationships between the public and private sector as well as the household sector are to be analysed.[2] Economic theory and statistics analyse and record households in which the lion's share of unpaid labour is performed as a consumer unit and not as a production unit. Up to now, unpaid labour has been assumed to be a non-economic commodity that is freely available and flexible. To date, the fact that women only have 24 hours a day at their disposal has been virtually ignored.

This situation also gives rise to problems related to data: Since the idea of including unpaid labour in the overall economic account is very new, data on unpaid labour have only recently become available. The first survey was conducted in 1997 as part of the Swiss Labour Force Survey (SLFS), and the second in 2000. However, there are no data available covering longer time spans which could be used to examine the statistical relationship between cantonal spending and unpaid labour.

Let us take as an example the relationship between the trend in cantonal expenditure on nursing staff and the time spent in private households on caring and provisioning. Even if such analyses could provide important initial indications of the impact on public spending cuts on unpaid labour, the interpretation would still be difficult.

1 See Introduction pp. 14-15 (description of credit application by Schürch).

2 Such model concepts are still in their infancy.

Could additional factors, such as new technology in hospitals or households, new nursing services in the private sector or changes in nursing and caring requirements, be responsible for the existence or absence of any relationship? Additional targeted surveys are required in order to evaluate the impact of individual cost-saving measures. Suggestions are presented in the final section.

The aforementioned difficulties involved in analysing the impact on unpaid labour of public spending behaviour dictate the procedure and structure of the following study. It is divided into two parts:

- The first part shows the magnitude and hence the significance of unpaid labour for the welfare economy of the canton of Basel-Stadt in 2000. The data are taken from the SLFS Swiss Labour Force Study conducted in 2000. The study identifies the type of unpaid labour performed by men and women, with or without young children, and the time devoted to such tasks. It also calculates how much this work would cost. This amount is contrasted with paid labour. The second part integrates unpaid labour in the gross domestic product and compares the provision of care, as a form of "real tax", against public income and expenditure.
- The second part examines whether and in what way changes in cantonal spending behaviour between 1990 and 2000 had an impact on unpaid labour. The functional breakdown followed by the Federal Finance Administration was used as the base data set. It is assumed that there is work that has to be done in order to allow children to grow and people to live. Some of this work is performed in the public sector, some in the private sector, and a large proportion is performed without pay in households, informal networks or public institutions. What happens when the state stops providing some of these services? This is the central question in this part. The first stage – in line with the BASS study method – analyses the way in which items of expenditure which experts believe to be important for unpaid labour developed between 1990 and 2000 compared to the total cantonal expenditure. Next, the BASS method is refined by determining more accurately the relationship between public expenditure and unpaid labour on the basis of two examples: expenditure on hospitals and expenditure on day-care for children. This detailed view results in a representative presentation of the impact of spending on unpaid nursing and care work performed in or outside the home. Because of the lack of time series data on unpaid labour and due to the influence of various factors, however, it will not be possible to make a conclusive assessment. The analysis represents more of an approach to questions for further in-depth study than an answer per se.
- The final part formulates recommendations on ways of further developing gender-disaggregated budget analysis, and assesses the benefits of the BASS method.

Part 1

Magnitude and economic significance of unpaid labour in the Canton of Basel-Stadt

Mascha Madoerin

From an economic viewpoint, various questions must be asked when analysing the impact of public expenditure on unpaid labour:

- What is the volume of unpaid labour compared to paid labour?
- Who performs it?
- What economic function does it perform and what type of goods and services are involved?
- What is the relationship between paid and unpaid labour?
- What is the economic relationship between public expenditure and unpaid labour?

The following two sections examine the first two questions in detail. The question of the economic relationship between public expenditure and unpaid labour, which is ultimately of interest for a gender-sensitive budget analysis, is approached in this part from an overall economic standpoint, i.e. factoring in the totality of economic resources, and above all time, money and labour. When considering the overall economy of the canton of Basel-Stadt, there are two possible perspectives:

1. The focus is on the welfare of all inhabitants of the canton: the way in which residents lead their lives through their work, paid or unpaid. Conventional economic theory and statistics treat households solely as consumption units which have a certain amount of income at their disposal. They are not analysed and statistically recorded as locations where unpaid work is carried out and services are performed that are essential to our welfare. To convey an idea of the economic importance of unpaid labour in the lives of Basel-Stadt residents, the first chapter discusses the magnitude of their unpaid and paid labour.

2. The canton's economic potential depends not only on the wellbeing and services performed by its inhabitants, but also on the economic benefits that the canton of Basel-Stadt, with its large number of jobs, derives from those who commute to the canton for work purposes.

Likewise the cantonal income depends not only on the levies, assets and tax revenue generated by the population, but also on the companies and other legal entities which have their economic base in Basel. The second section therefore compares the economic dimensions of Basel-Stadt as a business centre with those relating to unpaid labour performed by the canton's inhabitants.

The study was based on the 2000 economic statistics and cantonal account, and the Swiss Labour Force Survey (SLFS), which is the only study to include relatively detailed statistics on unpaid labour and, thanks to a sufficiently large random sample (N=1085), enables a statistical assessment of the canton of Basel-Stadt. Every year SLFS conducts a telephone survey on paid work among the permanent population of Switzerland. Every three years (1997 and 2000 to date) the survey also includes questions about unpaid work.

The SLFS study shows the work performed by residents of the canton (aged 15 and up) including work outside the canton. If a person visits a friend in Allschwil (outside Basel) and does her shopping and cooks for her because she is ill, this work is included but not vice versa if the friend comes to Basel to help out. The same applies to calculations for paid labour: Only the work performed by residents of Basel-Stadt is recorded by the SLFS, regardless of whether it was performed inside or outside the canton. Conversely, the calculation does not cover the paid labour of many commuters who work in Basel City.

In terms of unpaid labour, the SLFS asks interviewees how much time they spent doing unpaid work the day before the interview. **Work is defined as any task that another person could perform for us in return for payment (third-person criterion):** Thus preparing meals is work but not eating. Learning is not work, nor is showering, but bathing other people is. The dividing line between unpaid labour and leisure time is also prescribed by an activity list (see Table 1).

The monetary value[3] in Switzerland of unpaid labour, as contrasted in this section with other economic variables, was estimated for the first time for 1997 on the basis of the SLFS survey (Schmid et al. 1999).

3 As part of the **quantification of unpaid labour**, it was also considered necessary to determine the cost of such labour if it were to be purchased, i.e. its monetary value. With this in mind Schmid et al. (1999) drew up groups of similar professional activities and then calculated the value of unpaid labour using the average salaries in these groups (gross income plus employer's social security contributions). The same data sets have now been used to estimate the value of unpaid labour in the canton of Basel-Stadt. The calculations for the canton of Basel-Stadt and the conversion to the 2000 value were carried out by Andrea Pfeifer.

Compared to so-called time-use surveys, in which participants keep a diary recording how their time is spent over a 24-hour period, surveys on unpaid labour of the type conducted by the SLFS have their weaknesses:

- A comparison carried out by Strub und Bauer (2002:2f.) showed that **women underestimated the time spent on tasks, while men overestimated**. According to the SLFS data the proportion of unpaid work accounted for by men is clearly too high, particularly in terms of the time spent on care. Despite this, the results provide important indications for orders of magnitude. However, only minimum statistics for women are presented below.
- A survey conducted along the same lines as the SLFS cannot record the simultaneity of tasks. Women (and men) frequently perform caring tasks simultaneously with housework, for example if young children come into the kitchen while they are cooking and empty cupboards, bang pot lids or ask questions. Care tasks performed simultaneously with household chores are therefore grossly underestimated in the SLFS study. Time budget surveys conducted in Australia show that the time spent on care increases fourfold if the care provided during household chores is also counted (Ironmonger 1996:56).
- Surveys of this kind cannot record the working rhythm and the (limited) control over time. Children dictate the working rhythm and interrupt carers during their other tasks. Moreover, they require presence of the carer over long periods (in terms of hours), which severely restricts carers' control over time.

Work and income of residents of the canton of Basel-Stadt

Unpaid labour

Table 1 shows the main unpaid tasks performed by residents of the canton of Basel-Stadt in the course of one year, in order of work volume.

Table 1
Unpaid labour by residents of Basel-Stadt (age 15-plus) in 2000 in CHF milions
(Volume of work in millions of hours and corresponding monetary value*

Type of unpaid labour	Men and women		Women		Men	
	Million hours	Value in CHF m	Million hours	Value in CHF m	Million hours	Value in CHF m
Preparing meals	44.5	1,144.5	31.9	820.7	12.6	323.7
Cleaning/tidying the house/apartment	28.0	709.6	20.4	515.6	7.7	194.0
Pets, plants, garden	22.0	494.3	12.3	277.3	9.6	217.0
Shopping, going to the post office	21.0	548.0	12.6	329.0	8.4	219.0
Washing the dishes, laying the table	19.0	448.3	12.6	298.4	6.4	149.9
Helping children with homework, playing with them, taking them for a walk	18.5	680.8	11.0	407.6	7.4	273.2
Laundry, ironing	12.4	297.3	10.2	243.5	2.3	53.9
Administrative tasks	8.9	330.7	4.0	149.1	4.9	181.6
Handicrafts (knitting, repairing)	8.4	265.8	4.6	144.2	3.8	121.6
Volunteer activities in organisations	7.2	295.4	2.6	99.5	4.6	195.9
Informal unpaid labour (helping out neighbours etc.)	7.0	224.0	4.5	145.1	2.5	78.8
Feeding and bathing babies	5.5	169.5	4.4	137.5	1.0	32.1
Accompanying children	1.6	58.4	1.0	37.9	0.6	20.5
Care-giving to dependents in the household	(0.4)	(13.3)	(0.3)	(8.2)	(0.2)	(5.0)
Total unpaid labour	204.4	5,679.9	132.6	3,613.7	71.9	2,066.3

* Gross value incl. social security contributions of employers and employees

Source: Schweizerische Arbeitskräfteerhebung (SAKE) 2000 (Calculations: A. Pfeifer, Compiled by M. Madoerin)
( ) Sample very small

Examination of the table highlights two facts:

- Preparing meals is the most time-consuming task performed by women and men; together with the related tasks of setting the table and washing the dishes, it is by far the leading activity. The 63.5 million hours spent in total on such activities is slightly more than the hours worked by the population of Basel-Stadt in the manufacturing industry, commerce, trade and the construction sector (see Table 4). Residents of Basel-Stadt spend roughly as much time washing and ironing as they do working in the public administration.
- The table also shows that men and women perform very different unpaid tasks. Tasks to which men devote much less time than women include preparing meals, cleaning/tidying up, washing the dishes/setting the table, washing/ironing, feeding or bathing the children, accompanying and transporting children, and what are referred to as "informal" unpaid tasks (assistance provided to relatives and acquaintances in the form of childcare, looking after adults in need of care, and other services). If we want to gain a better understanding of the impact of public expenditure on male and female unpaid labour, we must factor these differences into the activities. The fact that Basel-Stadt residents devote **more time to playing with children and helping them with their homework (18.5 million hours) than on paid work in education (11.1 million hours) is particularly noteworthy**.

Table 2 summarises Table 1 and differentiates between housework, care-giving in the household (looking after children and adults in need of care) and helping out in relatives' and acquaintances' households, as well as volunteer activities.

Table 2
Unpaid labour by residents of Basel-Stadt (age 15-plus) in 2000: Care-giving and volunteer activities (volume of work in millions of hours and corresponding monetary* value in CHF millions)

Type of unpaid labour	Men and women		Women		Men	
	Million hours	Value in CHF m	Million hours	Value in CHF m	Million hours	Value in CHF m
Housework	164.2	4,238.5	108.6	2,777.8	55.7	1,460.7
Care-giving in the household	26.0	922.0	16.7	591.2	9.2	330.8
Assistance in other households (informal unpaid labour)	7.0	224.0	4.5	145.1	2.5	78.8
Volunteer activities	7.2	295.4	2.6	99.5	4.6	195.9
Total unpaid labour	204. 4	5,679.9	132.6	3,613.7	71.9	2,066.3

* Gross value incl. social security contributions of employers and employees

Source: Schweizerische Arbeitskräfteerhebung (SAKE) 2000 (Calculations: A. Pfeifer, Compiled by M. Madoerin)

As mentioned above, care-giving may be grossly underestimated since additional care-giving is performed at the same time as housework. Despite this, the total number of **hours spent on providing care in the household and assisting in other households is impressive (33.0 million): this is equivalent to the hours worked by residents of Basel-Stadt in industry and trade (see Table 4).**

Compared to the volume of housework and family work, the volume of volunteer work performed for civil society organisations is very low, corresponding to 3.5% of the total hours devoted to unpaid labour (see Table 2). Since sport, interest groups and politics are included in this category, the volume of work performed by men here is larger than by women. Hence volunteer work for organisations that provide childcare, also included in this category, can offer no substitute as a way of relieving working mothers of their burden, since the volume of volunteer work would need to be multiplied several times over in order to achieve a substantial reduction in the volume of housework and family work. In 2000 around 164,200 people aged above 15 were living in Basel-Stadt. Of this number, some 30,000 men and women were solely or jointly responsible for caring for children under 15. They account for 18% of the population (aged 15 and above), yet they are responsible for 30% of the hours devoted by residents to housework and caring in their own household. Women with children make up 9.5% of the 164,200 residents but perform around 22% of all household chores and are responsible for 54% of the care-giving in households.

More than half the time devoted to care-giving by men and women in Basel-Stadt in their own home is therefore accounted for by a minority of women with children (under 15) who make up less than 10% of this population group. The value of this care-giving work in 2000 corresponded to around CHF 500 million. This is on a par with the gross income earned by Basel-Stadt residents in the trade and repairs sector (see Table 4) during the same year, and is close to the canton's personnel costs for the education department and the cantonal policey.[4]

Table 3 shows how unevenly unpaid labour per head is distributed and how the average workload changes when men and women have children. Women with children (under 15) work on average more hours than persons in full-time employment. Compared with persons without children, the workload per person (men and women) rises to 192% due to unpaid work if one or more children are living in the household. For women it more than doubles (to 226%), while for men it increases only to 140%. **Note that men living in households with children perform 24% less housework than those living in households without children.**

4 These figures are based on calculations made by A. Pfeifer/M. Madoerin based on the SLFS 2000, statistics on the personnel costs of canton Basel-Stadt, and the Statistical Yearbook of the Canton of Basel-Stadt 2001, p. 299.

Table 3
Unpaid labour by residents of Basel-Stadt with and without children below age 15 in 2000 (hours per year and per working person) [5]

Persons with/without children, and type of unpaid labour	Men and women	Women	Men
	Hours per person and year	Hours per person and year	Hours per person and year
With children below 15			
Housework	1,184	1,738	582
Care-giving	719	901	522
Total	1,903	2,639	1,103
Without children below 15			
Housework	959	1,130	761
Care-giving*	316	371	254
Total	992	1167	788
Persons with children versus persons without children (=100%)			
Housework	123.4	153.8	76.4
Total	191.9	226.1	140.1

Source: Schweizerische Arbeitskräfteerhebung (SAKE) 2000 (Calculations: A. Pfeifer and M. Madoerin)

* only persons who have effectively performed this work. For the purposes of the calculation, it was assumed that all individuals belonging to this group performed housework but not all were care-givers.

Unpaid versus paid work

The following table compares the work volume for paid and unpaid labour and the income and the monetary value resulting from this work.[6]

Table 4 shows that residents of Basel-Stadt devote 30 million more hours a year to unpaid labour than to paid labour. Almost as many hours (164 million) are spent on housework alone (excluding care-giving) as in gainful employment (173 million). **It is important to note that unpaid housework and family chores are as important an economic factor in terms of time and value as gainful employment.**

5 Table 3 shows averages per head of population groups living in Basel-Stadt. Because the number of persons varies, averages cannot be aggregated.

6 The volume of paid work is calculated on the basis of normal working hours and paid overtime for persons with a main job and second job. As with unpaid labour, annual leave and absences are not deducted. Paid labour and hence the volume of paid working hours was calculated. Income is gross and includes the employee's and employer's social security contributions. In the case of the 12% of employed persons who did not disclose their income in the survey, this was estimated using regression analysis.

Table 4
Unpaid and paid labour of people aged 15 and over living in the Canton of Basel-Stadt in 2000 (volume of work in millions of hours and value of labour/income in CHF millions)

Type of work, arranged according to volume of work	Working hours Men and women		Value of work Men and women	
	Unpaid (million hours)	Paid (million hours)	Unpaid (CHF m)	Income earned (CHF m)
Preparing meals	44.5		1,144.5	
Health and social work		29.4		1,045.1
Manufacturing		28.8		1,296.8
Cleaning/tidying	28.0		709.6	
Pets, plants, garden	22.0		494.3	
Shopping, going to the post office	21.0		548.0	
Real estate, IT, R&D, services to business		20.2		882.8
Washing the dishes, laying the table	19.0		448.3	
Trade, repairs		18.6		499.0
Helping children with homework, playing with them, taking them for a walk	18.5		680.8	
Other services, private households		15.2		387.0
Transport, communications		13.6		370.2
Construction		13.2		401.1
Laundry, ironing	12.4		297.3	
Public administration, external public organisations		11.8		523.8
Teaching		11.1		451.0
Administrative work	8.9		330,7	
Handicrafts (knitting, repairing, tailoring etc.)	8.4		265.8	
Credit/finance, insurance		(7.3)		(518.7)
Volunteer activities	7.2		295.4	
Informal unpaid labour (helping out neighbours etc.)	7.0		224.0	
Feeding and bathing babies	5.5		169.5	
Hospitality		(3.4)		(71.5)
Accompanying children	1.6		58.4	
Care-giving to dependents in the household	(0.4)		(13.3)	
Not specified		(0.8)		–
Total	204.4	173.3	5,679.9	6,453.5
Total women	132.6	75.3	3,613.7	2,387.8
Total men	71.9	98.0	2,066.3	4,065.7

Source: Schweizerische Arbeitskräfteerhebung (SAKE) 2000 (Calculations: A. Pfeifer, compiled by M. Madoerin)

( ) Sample very small

Without unpaid labour, our lives would be much more difficult. Gainful employment would be impossible, because to be fit for work, people depend on daily provisioning. Nothing could be sold if it were not for the unpaid economic sector of „Shopping", on which the time spent (21 million hours) is equivalent to the time devoted to gainful employment in the IT, real estate and research and development sectors (20.2 million hours). Almost as much time is devoted by Basel-Stadt residents to cleaning and tidying the house (28 million hours) as to industrial and commercial activities (28.8 million hours). If women were relieved of only 10% of their unpaid work, this would correspond to the time devoted by all Basel-Stadt residents in the construction sector (13.2 million hours).

By way of further comparison, in 1999 the primary household income of Basel-Stadt residents,[7] including social security, was around CHF 8.6 billion, while the revenue reported by private corporations amounted to CHF 6.1 billion. In 2000 the value of unpaid labour performed by residents in their own home and for other households amounted to around CHF 5.7 billion, i.e. two-thirds of the households' primary disposable income. Thus it may be seen that the living standards of people resident in Basel-Stadt is heavily dependent on unpaid labour.

The monetary values[8] listed in Table 4 demonstrate how problematic the monetary valuation of unpaid labour is. Gender gaps in salaries are reflected in the valuation of unpaid labour: in terms of gainful employment, nursing and caregiving jobs (performed mainly by women) are relatively poorly paid. Hence unpaid work in this area is accorded a relatively low value. While women perform 55% of the total volume of paid and unpaid work, they account for only 50% of the total value of paid and unpaid work.

In summary, it may be said that the data on the canton of Basel-Stadt lead to the same findings as all the surveys conducted on unpaid labour in OECD countries:

- Residents of the canton devote more time to unpaid labour than to gainful employment.
- There is an imbalance not only in the distribution between paid and unpaid labour performed by men and women, but also in types of paid and unpaid labour performed by men and women.
- Overall, women work more than men.

7 This figure covers all types of income generated by households, including social security contributions and taxes. Source: Statistical Yearbook of the Canton of Basel-Stadt 2001, p. 104

8 See footnote 1.

Unpaid labour and the economy of the canton of Basel-Stadt

Comparison with gross domestic product

So far we have compared the paid and unpaid work performed by residents of Basel-Stadt, the time devoted by them to such work and the added value of this work. The canton of Basel-Stadt is a centre of employment for a region that stretches far beyond the national and cantonal borders. Fewer employed persons reside in the canton than work there. The gross domestic product (GDP) of the canton of Basel-Stadt represents the value of goods produced and services provided in companies and the state within a one-year period. Consequently, the GDP also includes the work performed by commuters. It is an indicator of economic performance but does not factor in the contribution made by unpaid labour. Table 5 shows what the cantonal GDP would amount to if the cash value of unpaid labour were also factored in: the result is 33% higher. In Switzerland as a whole the contribution made by unpaid labour to the monetary value of the GDP is significantly higher – almost 60%. The difference is attributable to the fact that there are significantly fewer commuters (from neighbouring countries) in relation to the resident population in Switzerland, than in the canton of Basel-Stadt.

Table 5
Economic aspects of unpaid labour:
Comparison with the GDP of the canton of Basel-Stadt for 2000

	CHF m	% value
GDP Basel-Stadt	17,102	
Unpaid labour	5,680	
Percentage accounted for by unpaid labour		33.2
Comparison with Switzerland as a whole (1997) Percentage of GDP accounted for by unpaid labour		57.9

Source: BAK Basel Economics, Recalculation; Unpaid Labour in Basel (see Schmid et al. 1999: Table 1, p. 49)

Unpaid care work as a real tax

Unpaid labour, and in particular caring for children and looking after adults in need of care, could be interpreted as a form of real tax. Just as farmers used to be obliged to surrender one tenth of their harvest, some of the unpaid services rendered to the community serve as a tithe. Whatever the case, raising children or looking after sick individuals can be regarded as part of a public service that benefits everyone. This aspect should be treated as such in economic theory and statistics (Bakker 1998:21).

If there were no next generation to bring up, there would be no successor generation of gainfully employed and hence no retirement provision for pensioners, whether in the form of pensions or retirement and survivors' insurance or disability benefits.

And the absence of care for the sick, whether paid or unpaid, would constitute a violation of basic human rights. At the very least, therefore, unpaid care-giving and some unpaid housework can be viewed as a public service in terms of its economic function, and therefore be equated to tax revenue for the state.

Table 6
Unpaid labour and fiscal revenues in the canton of Basel-Stadt[9] (2000)*

	CHF m	Women CHF m
Services provided by households and considered as unpaid labour		
Total	5,679.9	3,613.7
Of which: Housework in the canton of Basel-Stadt	4,238.5	2,777.8
Of which: Care-giving and looking after dependents in households	922.0	591.2
Of which: Services provided to acquaintances and relatives	224.0	145.1
Of which: Volunteer activities	295.4	99.5
Fiscal revenues of the canton of Basel-Stadt:		
Total	2,071.6	
Of which: Income tax (households)	1,179.1	
Of which: Wealth tax (households)	197.3	
Of which: Income tax for corporations and cooperative societies	390.0	
Of which: Tax on capital	93.7	

Source: Statistisches Jahrbuch des Kantons Basel-Stadt 2001, p. 273
* excluding tax on real estate gains, fire service substitution tax and tax on lump-sum capital payments

Table 6 shows that the contribution made by women to public welfare (caring in the household, services performed for neighbours and relatives, voluntary work) is more than double (CHF 836 million in all) the amount of income tax paid by companies to the canton (CHF 390 million). In addition there are the extra household chores necessitated by childcare and looking after adults in need of care. The contribution that women make to bringing up children and looking after adults in need of care is not reflected in the level of influence women exert over public finances.

The last table shows the relationships between public expenditure and unpaid labour. As Table 7 shows, the volume of unpaid work is strikingly high compared with similar goods and services provided by the state.

9 Natural and legal persons also pay tax to the Federal Government. In 1996 legal persons paid CHF 328.4 million in federal taxes, while natural persons paid CHF 217.1 million. Some of this money flows back to the canton as income: in 2000 this amounted to CHF 99.8 million. As with VAT, this is not included in the calculation.

Table 7
Unpaid labour and public expenditure in the canton of Basel-Stadt (2000)

	CHF mill.	Women CHF mill.
Value of unpaid labour		
Value of unpaid housework in the canton of Basel-Stadt	4,238.5	2,777.8
Value of care-giving and looking after dependents in households	922.0	591.2
Volunteer activities	295.4	99.5
Services performed for acquaintances and relatives	224.0	145.1
Total	5,679.9	3,613.7
Public expenditure of the canton		
Personnel costs for hospitals	502.0	
Personnel costs for kindergartens, public schools, vocational counselling and further training colleges)	179.1	
Total personnel costs	1,637.3	
Total public expenditure	3,690.8	

Source: Statistisches Jahrbuch des Kantons Basel-Stadt 2001, p. 273 and 296ff.

The value of care-giving performed by women in the household and assistance provided to friends and relatives (CHF 836 million) corresponds roughly to the cost of personnel in hospital, kindergartens and primary (elementary)schools (CHF 681 million). The dimensions indicate the effort (including financial endeavours) that would be required to replace only some of the work performed by women by state activities.

Conclusions on public expenditure, welfare and the redistribution of unpaid labour

The dimensions presented in this part with regard to unpaid labour reveal the magnitude of the task facing us when it comes to gender equality. The problem with gender equality is not only that unpaid and paid work, and hence control over disposable income, is unevenly distributed; it is also due to the fact that women work more hours yet devote less time to paid labour than men. The uneven distribution of paid and unpaid labour acts as a huge redistribution mechanism to the detriment of women. This may be illustrated by the following rough calculation:

1. Had working women in the canton of Basel-Stadt earned as much on average per hour of paid work as men in 2000, their gross income, including the employer's contribution, would have been close to CHF 740 million higher than was actually the case. This is roughly equivalent to the amount of cantonal and federal income tax paid by private corporations in the canton.

2. If women in the canton of Basel-Stadt were paid the going market rate for the amount of unpaid work they perform in excess of the volume of unpaid work performed by men, they would earn around CHF 1,500 million per year more. This is more than the amount of income and wealth tax paid to the canton by Basel-Stadt households. Taken together, the income of women would double.

Experts interested in gender equality policies are currently discussing ways of changing this asymmetric distribution between paid and unpaid work. Up to now, economic theory and policy have been predicated on the assumption that unpaid labour is unlimited and available at any time. It was also assumed that the opportunities for women to enter the working world and be assured of equal opportunities at work could be ensured through anti-discrimination schemes in the workplace and in education. This is true for a certain volume of gainful employment and, as the first part of the above calculation shows, a gender equality policy designed specifically for gainful employment remains necessary. But it is of limited use with regard to women's time budget, particularly those with children.

To a certain extent working women can intensify unpaid work and work more hours. However, this is subject to time constraints and would only be equitable if women had as much free time at their disposal as men. The survey data are impressive, although the volume of unpaid female labour is underestimated: in 2000, women in Basel-Stadt (aged between 15 and 100) devoted roughly 30 million hours more to paid and unpaid labour than men. This major disparity is attributable among other things to the fact that the canton has more female residents than male. In addition, per capita and year, women devote roughly 160 hours more than men to paid and unpaid work. This corresponds to almost four working weeks a year for a full-time position, and constitutes the holidays or free time (important aspects of the living standard) which women lack compared to men.

This raises an extremely important question for gender equality and economic policy: How can women be relieved of the workload of unpaid labour? There are five main options (Bittmann 1999:27):

1. Through technological progress in the household;
2. By men performing some of the unpaid tasks;
3. By no longer performing some tasks;
4. By the state taking over tasks currently performed by women;
5. By the market taking over household and family chores currently performed by women.

Another variant is not listed among these options because it is economically unrealistic: by replacing unpaid work performed in the home with institutionalised volunteer work (such as a children's lunch service). This is too small an area to play any significant role in compensating for household and family chores. Moreover, since it is primarily women who are responsible for caring in this area, there would be no genuine relief, or else the burden of unpaid work would be shifted to other women.

If, for example, public care-giving services were shifted to partly-subsidised volunteer projects in order to cut public spending, this would have the problematic result of burdening women with even more unpaid work. Moreover, when it comes to cutting healthcare and social welfare costs, it is usually women's jobs that are shed since women account for a disproportionately large percentage of jobs in such areas.

If women are to be relieved of their workload to any significant extent, a great deal needs to be changed. Recent developments and experiences acquired in other countries show that virtually all the above-mentioned options play a role in reducing the amount of unpaid work performed by women. However, ensuring the right mix of these options is of paramount economic importance for the future of society and for social stability. This depends not least on the policy pursued by the state and hence on its budget policy. It is therefore important to take these general economic aspects into account when conducting future budget analyses.

Standard calculations of the dimensions of unpaid and paid work can be repeated every three years, and changes in the economic structure can be identified which are key to a forward-looking gender equality and welfare policy. As with the analysis in Part 1, this can be done by using the questionnaire module on unpaid labour of the Swiss Labour Force Survey (SLFS), which has been conducted every three years since 1997.

An analysis of the dimensions can be used to identify more accurately the relevant items of public expenditure, as well as the population groups who perform unpaid labour, derive particular benefits from public expenditure, or are affected by cutbacks in public spending. Not only the burden of unpaid labour but also the type of unpaid labour is distributed very unevenly among various population groups. A more accurate understanding of the way Basel-Stadt residents use their time and money is one of the prerequisites for enabling an analysis of the impact of public expenditure on unpaid labour.

Part 2

The effects of changes in public expenditure in the 1990s on unpaid labour in the canton of Basel-Stadt

Andrea Pfeifer

In the last century the state gradually took on more family-related tasks, leaving women freer to take up gainful employment. Against this backdrop the question arises as to whether measures to reduce public spending in the 1990s resulted in a reversal of the trend and shifted tasks which were formerly performed by the state back to the private sector. Unpaid labour is still largely performed by women (see Part 1). Hence a reverse shift in the direction of care-giving work would result in women taking on these tasks and, in the process, becoming more tied to the home, increasing their workload or devoting their free time to such tasks as they get older.

Changes in cantonal expenditure with knock-on costs for unpaid labour, 1990 to 2000

The following section applies the method developed by BASS in its "Saving on women" study to examine the development of the canton of Basel-Stadt's expenditure between 1990 and 2000 in areas which, if subjected to cutbacks, would entail consequences for female unpaid labour. In other words, it examines areas of expenditure with knock-on costs for unpaid labour. The term "knock-on costs" is appropriate since unpaid labour constitutes an economic factor and, as such, its monetary value can be estimated (see Part 1). The implicit assumption is that a reduction in public spending leads to additional costs in the private sector. Using the functional breakdown used by the Federal Finance Administration, a group of experts defined the areas of public spending that entail knock-on costs for unpaid labour (Bauer/Baumann 1996:81). This definition has been used here and covers areas of expenditure which are relevant to the care of children and young people as well as older persons and adults in need of care, i.e. tasks in the fields of education, culture and leisure, healthcare and social welfare. This covers not only costs of care personnel but also, for example, expenditure on the maintenance of parks and green zones or library services. Parents can save time thanks to such services, and children can occupy themselves in parks or libraries.

Table 1
Functional sectors with knock-on costs for unpaid labour

Education	Kindergartens Miscellaneous
Culture and Leisure	Libraries Parks, hiking trails Other leisure facilities Church
Health	Hospitals Nursing homes Psychiatric clinics Outpatient care Measures to combat alcohol and drug abuse Other illnesses School medical service
Social welfare	Juvenile protection Disability Senior citizens, homes Welfare

Source: Bauer/Baumann 1996:83 ff.

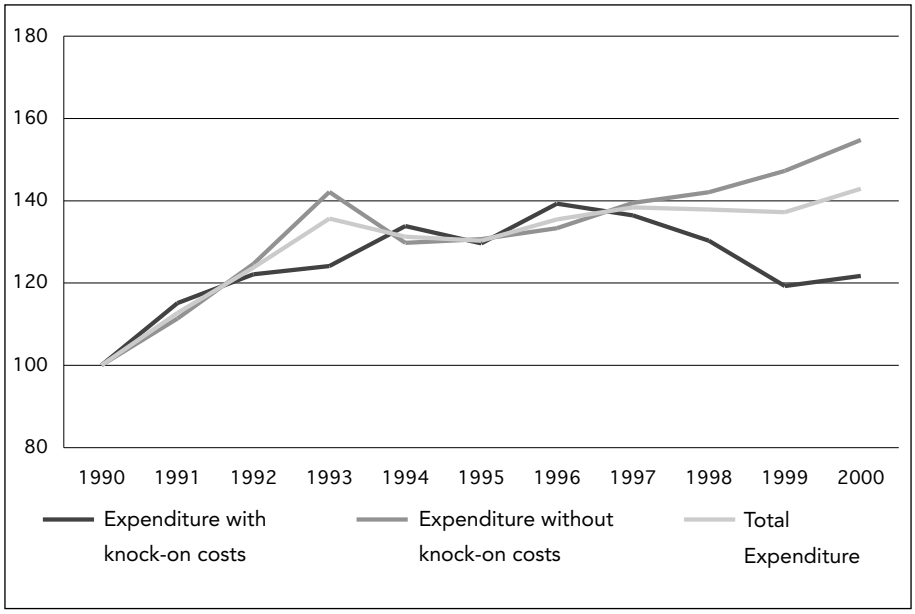
The problem with this definition of areas of expenditure with knock-on costs is that the functional breakdown is not sufficiently detailed. A functional area can include expenditure for which a correlation with unpaid labour is highly probable and plausible, as well as expenditure which, if curtailed, has no impact on unpaid labour. Moreover, the directness and extent of the impact of expenditure items with a high probability of knock-on costs is also a factor.

Nevertheless, it can be assumed that the volume of unpaid labour performed by women increases when savings are made on items of expenditure which are relevant for unpaid labour (Bauer/Baumann 1996:82). In addition, the principle of constancy in state budgeting and accounting enables a meaningful statement to be made on the basis of rates of change – even if the original valuation or assessment proves to be incorrect. The principle requires that evaluations – and hence assessments – always be made on the same basis (Boemle 1996:102ff.). This requirement is met here since the functional breakdown enables a historical comparison of expenditure, and a single functional area remaining constant throughout the study period is classified as relevant or irrelevant for unpaid labour.

The expenditure of the canton of Basel-Stadt between 1990 and 2000, organised according to function by the Federal Finance Department, served as a foundation for the following analysis. Of the total cantonal expenditure of CHF 3.7 billion in 2000, CHF 1.1 billion is defined as relevant for determining the volume of unpaid labour performed by residents. Figure 1 shows that public expenditure with and without knock-on costs increased at similar rates up to 1997. From 1997, public expenditure with knock-on costs for unpaid labour declined sharply, from 136% of public expenditure in 1990 to 122% in 2000. Yet over the same period, public expenditure without knock-on costs underwent another sharp rise (from 139% to 155%).

This therefore suggests that in the second half of the 1990s, care-giving and childcare were more likely to be performed by women as unpaid labour, or – put another way – that savings in this area were made at their expense. It also makes it clear why the BASS Study conducted in 1997 for Basel-Stadt came to the conclusion that "savings (were not) made on goods and services that result in more unpaid labour in the wake of cost-cutting measures" (Baumann 1997:10): The gap between the two types of expenditure began to widen only after 1997.

Fig. 1
Public expenditure in the canton of Basel-Stadt (1990 to 2000) with and without knock-on costs (Index 1990=100%)



Source: Public income and expenditure according to function (1990 – 2000), Federal Finance Administration.

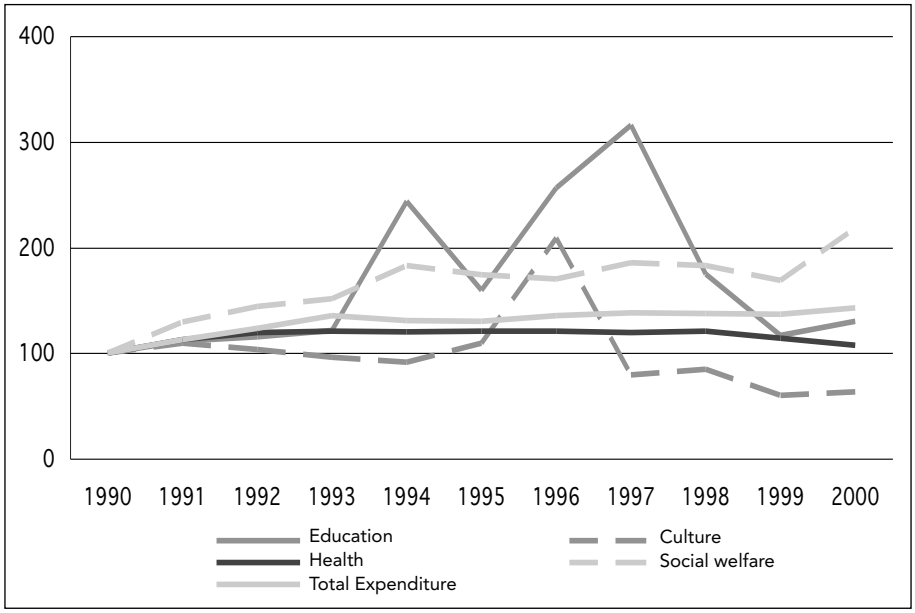
This finding raises the question as to which expense factors are behind the decline in "public expenditure with knock-on costs for unpaid labour", or which functional areas are primarily responsible for this decline. The results show that in 2000, healthcare accounted for by far the largest proportion of expenditure with knock-on costs (67% or CHF 754 million). The CHF 643 spent on hospitals alone accounts for more than half (58%) of the expenditure with knock-on costs for unpaid work. An additional 25% is spent on social welfare, 5% on education and 3% on culture.

The decline in expenditure with knock-on costs from 1997 was therefore primarily attributable to the trend in expenditure on healthcare (see Fig. 2), which gradually fell to 107% in 2000 after peaking in 1992 at 122%.

The following section analyses two sample sectors in detail: public expenditure on healthcare, and particularly hospitals, and on child day-care facilities. The selection was made in recognition of the impact of hospitals on the decline in public expenditure with knock-on costs; moreover, the aim is to examine the impact of both sectors on the two principal fields of unpaid labour, namely care-giving and looking after adults in need of care, and childcare.

This approach suggests itself for two reasons: Firstly, as already mentioned, the functional breakdown of the budget accounts is not sufficiently differentiated. A single sector can contain expenditure with and without knock-on costs for unpaid labour. Secondly, the BASS Study contains no discussion and arguments by the group of experts as to how exactly a decline in cantonal expenditure correlates to an increased volume of unpaid labour. It is therefore necessary to identify the relationship between expenditure and unpaid labour. This approach addresses the BASS Study's call for "a differentiated analysis of individual items of expenditure" (Baumann 1997:10).

Fig. 2
Public expenditure with knock-on costs in the canton of Basel-Stadt (1990 to 2000)
(Index 1990=100%)



Source: Public income and expenditure according to function (1990 – 2000), Federal Finance Administration.

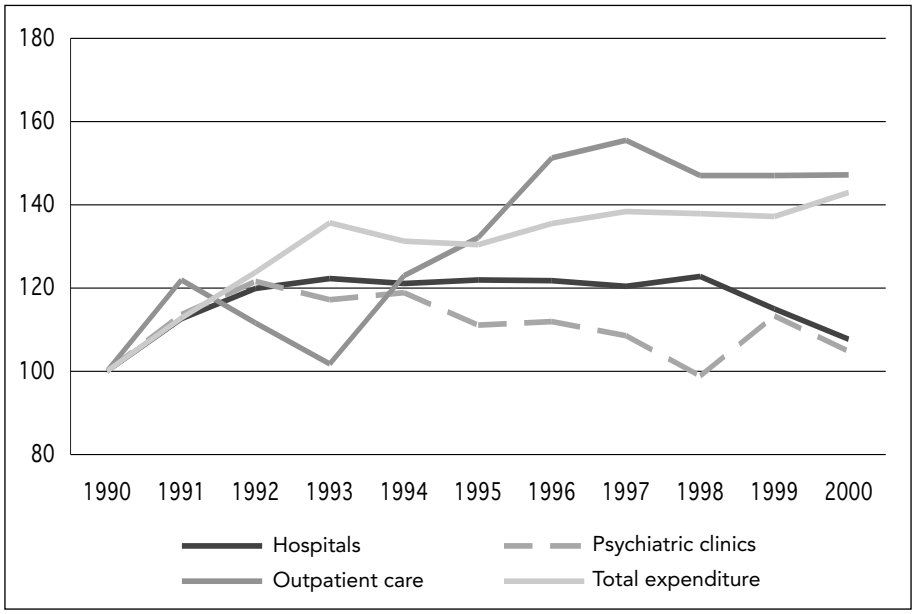
Example 1: Public expenditure on hospitals

Expenditure trend

Of public expenditure on healthcare, which in the opinion of experts is key to determining the volume of unpaid labour performed by residents of Basel-Stadt on caring for and looking after relatives or acquaintances, spending on hospitals and psychiatric clinics in particular grew at an above-average rate between 1990 and 2000. In 2000 expenditure on hospitals was 108% of the amount spent in 1990. By comparison, total expenditure on health in 2000 was 143% of spending in 1990. Spending on hospitals and psychiatric clinics increased from CHF 600 million in 1990 to CHF 720 million in 1992, remaining roughly at this level until 1997 and dropping again from CHF 730 million to CHF 640 million between 1998 and 2000 (see Fig. 4). In contrast to hospitals and psychiatric clinics, cantonal spending on outpatient care rose by almost 50% by 2000 to reach 147% of the 1990 amount.

This is shown on Figure 3, which clearly illustrates the shift in healthcare policy from inpatient to outpatient care. The reduction in inpatient care was partially offset by the Spitex (home-based care) service. Cantonal expenditure on healthcare dropped not only in Basel-Stadt but across Switzerland from the mid-1990s. At the same time there was an increase in insurance premium contributions,[10] signalling a shift in healthcare expenditure from the canton to its residents, and hence from the pubic to the private sector. Irrespective of cantonal contributions, expenditure on healthcare rose from the mid-1990s by 2.0% to 4.8% per year (Federal Statistical Office 2002:6).

Fig. 3
Canton of Basel-Stadt public expenditure with knock-on costs in the Health sector (1990 to 2000) (Index 1990= 100%) 2 [11]



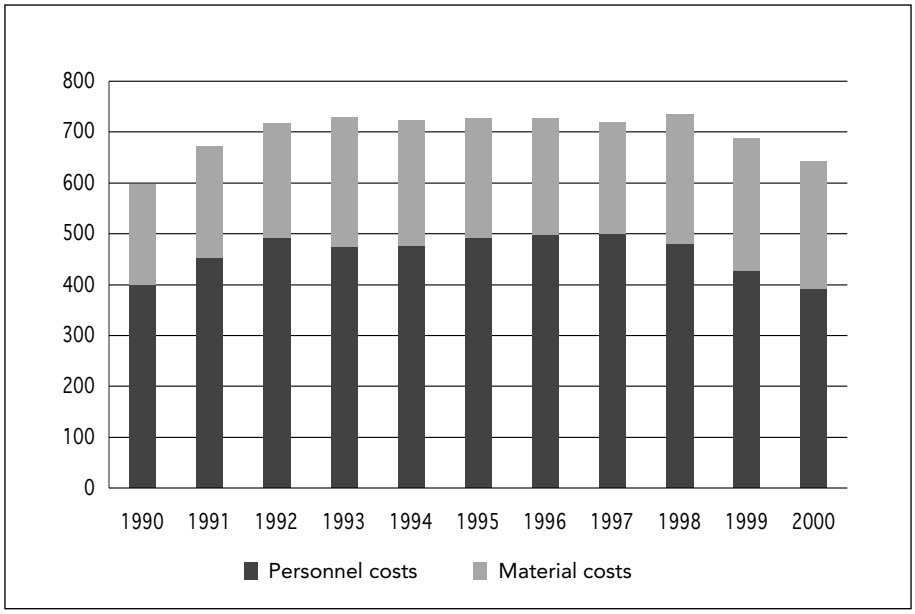
Source: Public income and expenditure according to function (1990 – 2000), Federal Finance Administration

Figure 4 shows that there was primarily a decline in personnel costs in the canton of Basel-Stadt, whereas costs of goods and services remained virtually constant or rose slightly from 1998. The main increase in costs was attributable to medicines and medical equipment.

10 Thus the proportion of healthcare costs paid by the cantons dropped slightly from 12.9% in 1995 to 12.1% in 2000, while the proportion paid for by basic insurance premiums under the Federal Law on Health Insurance rose from 30.0% to 32.5% (Federal Statistical Office 2002:11).

11 In contrast to the 1998 to 2000 period, when expenditure on Spitex (home-based care) was recorded under outpatient care in the Federal Finance Administration's data, between 1994 and 1997 this was listed under senior citizen's homes. This inconsistency was corrected in the coding for the purposes of this analysis.

Fig. 4
Personnel and material costs for public hospitals in the canton of Basel-Stadt (1990 to 2000)



Source: 1990-2000 financial statements of public administrations, Federal Finance Administration

Reasons for the decline in expenditure on hospitals, and the related consequences

As demonstrated in the following section, based on the trend in personnel costs and the employment situation between 1995 and 2000[12], the decline in salary costs for hospitals is attributable to the restructuring of cantonal services and changes in the method of financing. For instance, from 1996 expenditure on vocational training centres was no longer included in hospital costs. Moreover, 1999 saw the creation of University Children's Hospital for Basel-Stadt and Basel Country cantons, which is now financed by both cantons.

Despite the fact that personnel expenditure remained virtually constant, the number of hospital staff dropped between 1995 and 2000. Whether, as is to be assumed, this mainly affected nursing staff and whether a simultaneous shift occurred within hospital staff leading to an increase in administrative staff, requires further investigation. However, it is also necessary to determine the reasons behind this decline in hospital staff. One important reason could be the reduction in the number of beds.

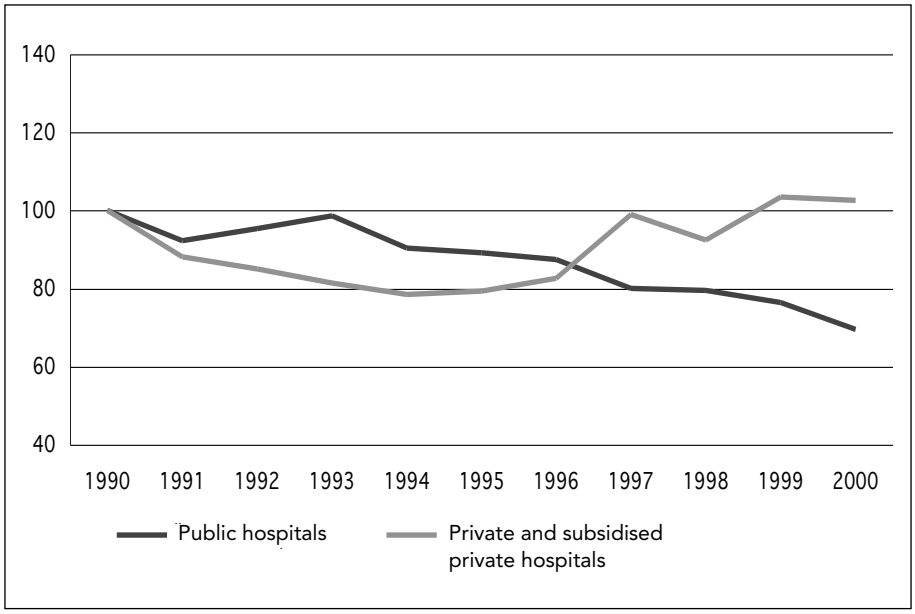
On 1 January 1998, in response to the Federal Law on Health Insurance which requires that the cantons plan and ensure the most appropriate and cost-effective inpatient care, the cantonal governments of both Basel-Stadt and Basel Country issued the Basel hospital lists. Based on the hospital lists, the number of intensive care beds was reduced in 2002 by almost one third. The reasons given for this decision were surplus capacity and structural adjustments (Administrative Report

12 This chapter of the report is not translated into English

1997:240). The reduction in the number of beds in intensive care wards was also included as a rationalising measure for the healthcare sector in the "2000 Budget" package of measures proposed by the Cantonal Council in autumn 1997 in a bid to economise on public spending (Government Report 1997–2001:28f.).

The reduction and restructuring of bed capacities resulted in better utilisation of the available hospital beds. However, this also resulted in a marked drop in the average duration of hospitalisation per patient (see Fig. 5). In 2000, patients in public hospitals spent 30% less time in hospital than in 1990, corresponding to a reduction in days from 19 to 13. Conversely, after declining in the second half of the 1990s the average duration of hospitalisation in private and publicly subsidised private hospitals returned to the original position in 1990.

Fig. 5
Average hospitalisation period 1990 to 2000 (Index 1990=100%)[13]



Source: Statistisches Jahrbuch des Kantons Basel-Stadt, various years

Since the average duration of hospitalisation in public hospitals had already dropped sharply prior to the reduction in beds in 1998, additional factors may be responsible for this decline. Two are discussed here:

1. Following a restructuring of bed availability in the canton of Basel-Stadt, long-term care and geriatric beds in hospitals were converted to nursing home beds in order to relieve the burden on intensive care hospitals. However, at the same time new beds were created for rehabilitation and palliative care, in order to offset the reduction in intensive care beds.[14]

13 Public hospitals include the cantonal hospital, the Felix Platter Hospital and the children's hospital.

14 In 1998 this involved close to 70 beds at Bethesda and Merian Iselin Hospital, and at the Felix Platter Hospital existing intensive care beds were converted to rheumatology-rehabilitation beds (Administrative Report 1998, p. 243).

As a result of this move, long-term patients who are now hospitalised in nursing homes no longer appear in the statistics for intensive care hospitals, which in turn has led to a reduction in the average duration of hospitalisation.

2. The reduction in average duration of hospitalisation could also be a consequence of medical advances. Improved techniques enable patients to be operated on as outpatients. In 1996 a pilot project was launched to promote and expand day surgery in Basel's hospitals (Administrative Report 1997:242).

Hypotheses concerning knock-on costs

The question of whether the reduction in expenditure on hospitals and the reduction in average duration of hospitalisation resulted in patients being discharged earlier or prematurely and therefore dependent on being cared for by relatives and acquaintances at no charge, can only be answered hypothetically. It can, however, be supported by the finding that unmarried persons stay in hospital on average significantly longer than married persons (Canton of Basel-Stadt Office of Statistics 2002:14). To support the hypothesis further, it is necessary to determine whether this was already the case in the early 1990s. Statements by experts on hospitals – and psychiatric clinics – lead to the conclusion that patients are increasingly being discharged earlier in order to save costs, but that paradoxically this can result in additional costs for these institutions. For example, patients discharged from the Cantonal Hospital of Basel-Stadt are increasingly using the hospital's counselling service for discharged patients. This service will also in future be documented for quality assurance purposes.[15]

The sharp rise in admissions to psychiatric clinics is giving rise to the risk of "revolving-door psychiatry": Because new patients need to be treated, existing patients are discharged prematurely, with the result that sooner or later they return to the clinic, increasing the number of admissions as well as adding further to costs (Kuhn 2002). It is therefore reasonable to assume that rationalisation in the healthcare sector incurs additional costs and gives rise to new costs not only for hospitals but also for the private sector, in the form of unpaid care-giving by relatives. While Spitex (home-based care) provides nursing services and domestic help, sick and convalescing persons often require provisioning services such as shopping and preparing meals for a longer period, unlike care these services are not covered by health insurance. It is therefore to be assumed that less affluent patients in particular, who cannot afford home based Spitex services, are dependent on being looked after by relatives.

15 Statement by Mr Pöder, Cantonal Hospital of Basel.

Example 2: Public expenditure on day-care[16]

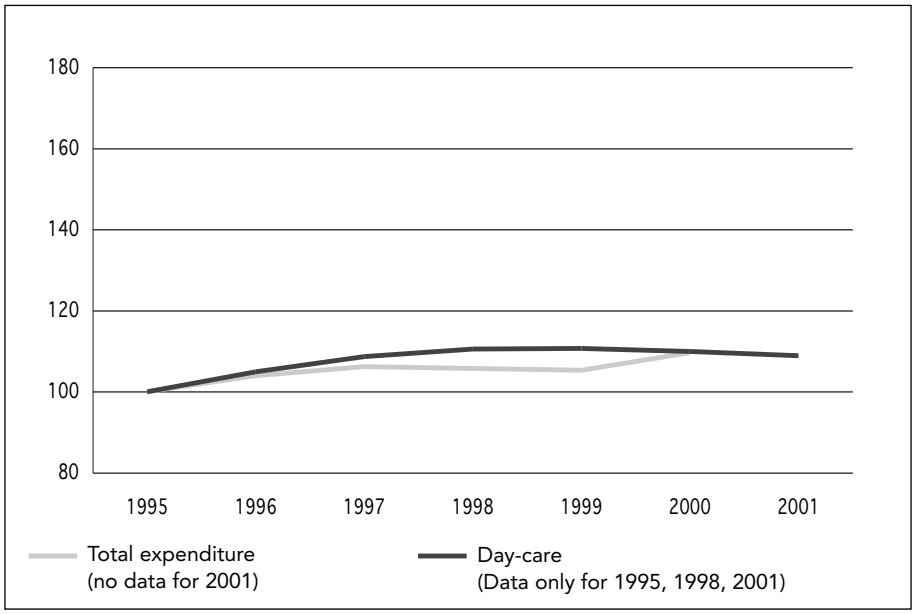
The following section examines whether changes in cantonal expenditure on day-care for children (crèches, day nurseries, day-care families) in the 1990s was a determining factor in women in particular being obliged to spend more time looking after and caring for their children. The study does not cover day-care schools which significantly relieve the burden on both parents.

Expenditure trend

Expenditure on day-care for children increased by 8.9% between 1995 and 2001, from CHF 16.5 million to CHF 18.0 million. This is lower than the increase in total cantonal expenditure, which rose by 9.7% between 1995 and 2000. Up to 1998, however, expenditure on day-care for children rose much more sharply (110.5%) than total expenditure (105.8%).

Subsidies for crèches and day-care homes accounted for the largest proportion of expenditure on day-care in 2001, i.e. CHF 15.8 million. The remainder consists of CHF 1.1 million for three state-run day-care homes, CHF 0.7 million for subsidies for day-care families, and CHF 0.3 million for childcare contributions. The latter includes "parents of pre-school children who temporarily reduce their working hours in order to take care of their children and are dependent on financial support" (Canton of Basel-Stadt Department of Education website).

Fig. 6
Total public expenditure and expenditure on day-care in the canton of Basel-Stadt since 1995 (Index 1995=100%)



Source: Data provided by the Day-care Department of the Services Section

16 I should like to thank Mr Pierre Weber, Day Care Department of the Services Section, Canton of Basel-Stadt Department of Education, for making the data available.

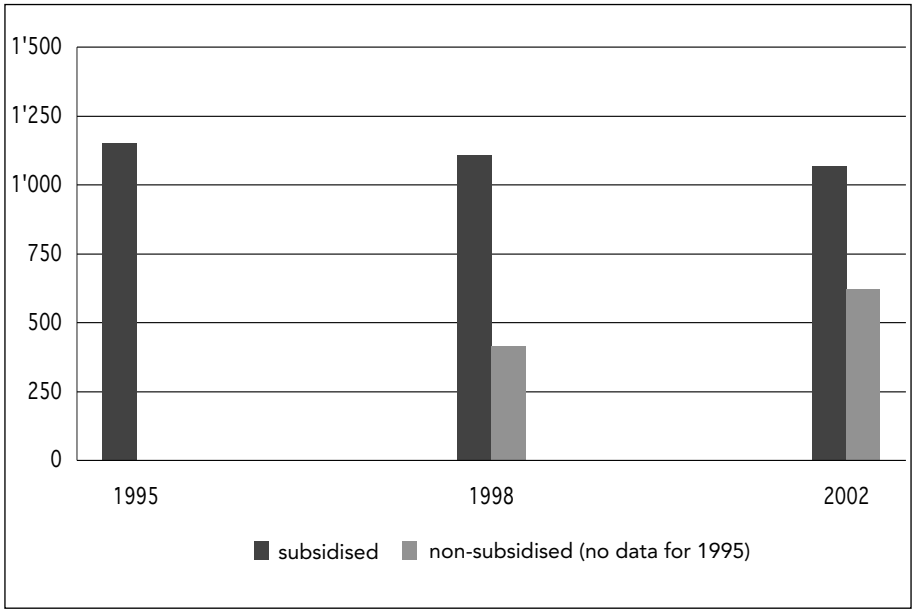
Trend in supply and demand

The extent to which children in the 0-14 age group in the canton of Basel-Stadt are taken care of by crèches and day-care homes[17] rose slightly from an estimated 6.7% in 1995 to 9.3% at the end of 2001/beginning of 2002. Taking children in day-care families into account, it rose by 10%. This increase is attributable on the one hand to the decline in population numbers in the canton of Basel-Stadt, where the number of children in the 0-14 age group fell by 6.8% between 1995 and 2001. On the other hand, as the following section illustrates, it is also due to the increasing number of part-time day-care facilities.

Crèches and day-care homes

Between December 1995 and January 2002 the number of authorised, subsidised places in crèches and day-care homes in Basel-Stadt dropped from by 7.3% from 1,149 to 1,065, while the number of unsubsidised places increased by 41.3% from 441 to 623 between May 1998 and January 2002 (see Figure 7). At the same time the demand for childcare places rose sharply.[18]

Fig. 7
Places (full time equivalents) in subsidised and non-subsidised crèches and day nurseries in the canton of Basel-Stadt, December 1995 to January 2002[19]



Source: Data provided by the Day-care Department of the Services Section

The reduction in subsidised places in crèches and day-care homes was prompted by the Cantonal Council's decision on 8 April 1997 against further expansion of boarding and half-boarding services for child and juvenile welfare services (Government decision 18/25.02, Section 4.3).

17 Percentage of all children in the canton of Basel-Stadt looked after by crèches and day care homes.

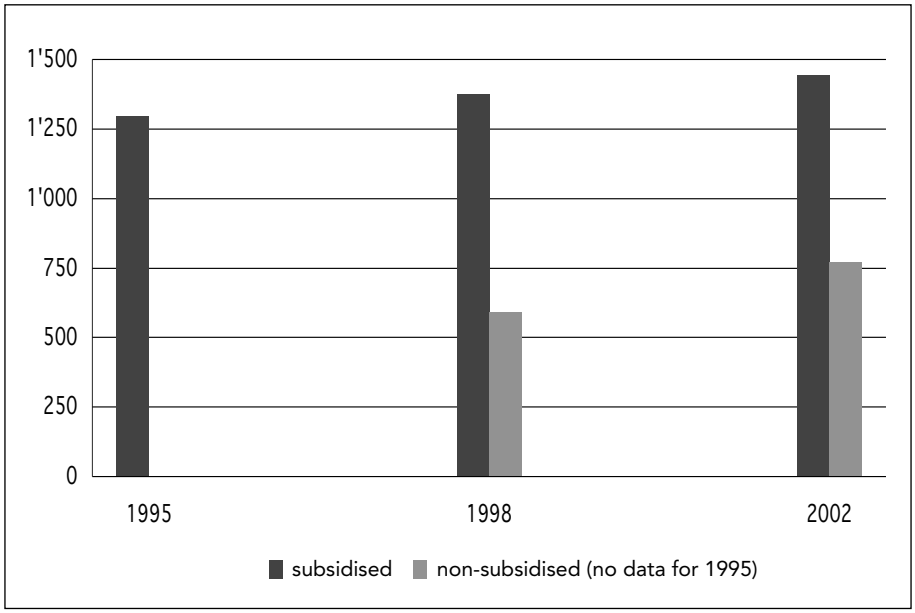
18 See following statements.

19 No data is available on unsubsidised institutions for December 1995.

The decision was made as part of the cost-cutting measures between 1998 and 2000, and was only reversed in June 2001 (Administrative Report 2001:117). The result was that the canton supported no new day-care places after private providers had closed their subsidised day-care institutions.[20]

Unsubsidised day-care institutions, however, were able to increase the number of places on offer by more than 40%. Hence there was a partial shift from publicly subsidised to unsubsidised day-care services. Nevertheless, new private day-care facilities repeatedly failed due to the lack of availability of cantonal funds as start-up capital (Administrative Report 2000:116). Unsubsidised institutions also have difficulty in filling their places because the fees they charge must cover their costs.[21] At the beginning of 2002, only around one third of unsubsidised places in crèches and day-care facilities were financed by employers ("corporate places") (Pulli et al. 2002:12).

Fig. 8
Number of children looked after in subsidised and non-subsidised crèches and day nurseries in the canton of Basel-Stadt, December 1995 to January 2002[22]



Source: Data provided by the Day-care Department of the Services Section

20 Two providers closed their day care homes in 1997 and 1998 (Glaserbergstrasse 55, run by Vincentianum AG, and Rütimeyerstrasse 1, run by the Missione Cattolica Italiana, as a result of which the number of subsidised places fell by 78. Moreover, in 2000 a subsidised home with 8 places (Schülergruppe Müllheimerstrasse run by the Basel Women's Association in Heuberg) was turned into an unsubsidised home for schoolchildren. However, during the same year the Cantonal Council approved an application by the Bläsikrippen Association to subsidise 6 additional places (Administrative Report 1997, ed. 1998, p. 86; 1998, ed. 1999, p.130; 2000, ed 2001, p.116).

21 Information provided by Pierre Weber, Day Care Department.

22 The number of children looked after in unsubsidised institutions in May 1998 (N=590) is based on an estimation by the Day Care Department of the Services Section. The status at January 2002 (N=770) does not include children who are looked after for one day or less per week. However, it is likely that a large number of children come under this category. No data is available for December 1995.

Although the number of places in subsidised institutions decreased between December 1995 and January 2002, the number of children in day-care rose by 11.4% from 1,296 to 1,444 (see Fig. 8). This is primarily due to the fact that children are increasingly looked after on a part-time basis, and was the result, among other things, of the introduction in September 1994 of a means test which required parents on monthly incomes above CHF 5,000 to pay higher contributions (Administrative Report 1994:26). It is, however, to be assumed that, due to changing social attitudes to working mothers, parents increasingly sought part-time places for children. This applies above all to Swiss parents, who can "afford" the mother working part time. Crèches and day-care homes were formerly used mainly by foreign parents who were dependent on both parties working full time. Because part-time places resulted in higher costs than full-time places, institutions only started offering them in response to heavy demand.

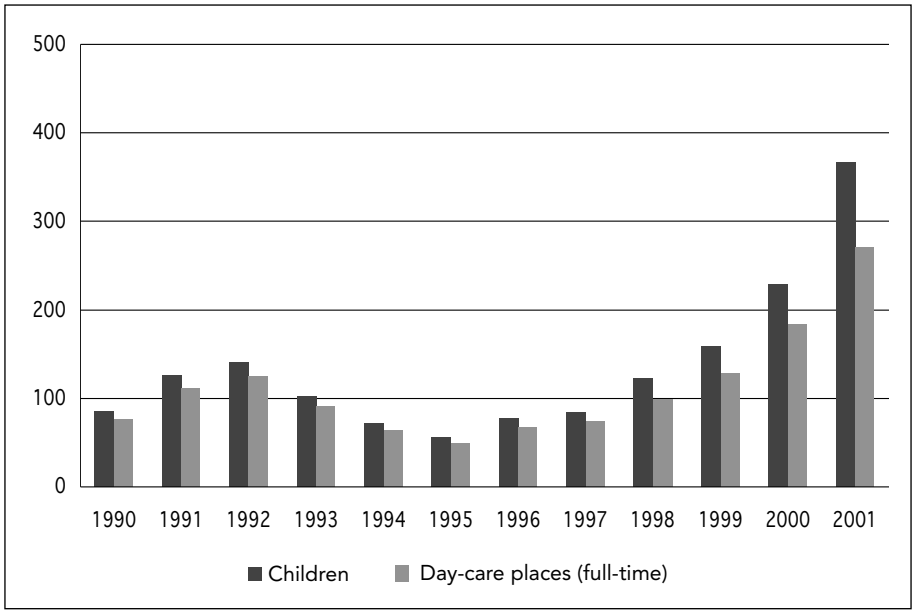
Compared to subsidised day-care places, the number of children in unsubsidised day-care institutions rose by 30.5% from 590 to 770 between May 1998 and January 2002 (see Fig. 8). This increase would have been even higher had the figures for January 2002 also included children who are looked after for only one day or less.

Yet demand for subsidised childcare places is outstripping supply. The number of children on the waiting list for crèches and day-care homes had already risen substantially between 1990 and 1992, then declined by 1995 to a lower level than five years previously, only to rise steeply again (see Fig. 9).[23] Demand for places appears to be strongly correlated with economic trends, and reached its lowest point in 1995 after unemployment in Basel-Stadt had reached its peak in 1994. The assumption is that during this period women withdrew from the job market and took over responsibility for childcare themselves ("hidden" unemployment). With the decline in unemployment in 1998, demand for day-care places once more rose strongly, particularly for children below 3 (Administrative Report 1998:130).[24] The demand for part-time places has also risen since the mid-1990s.

23 In 1990 there was a demand for 76 additional day care places, in 1992 for 125 places, in 1995 for 50 and in 2001 for no less than 271 places.

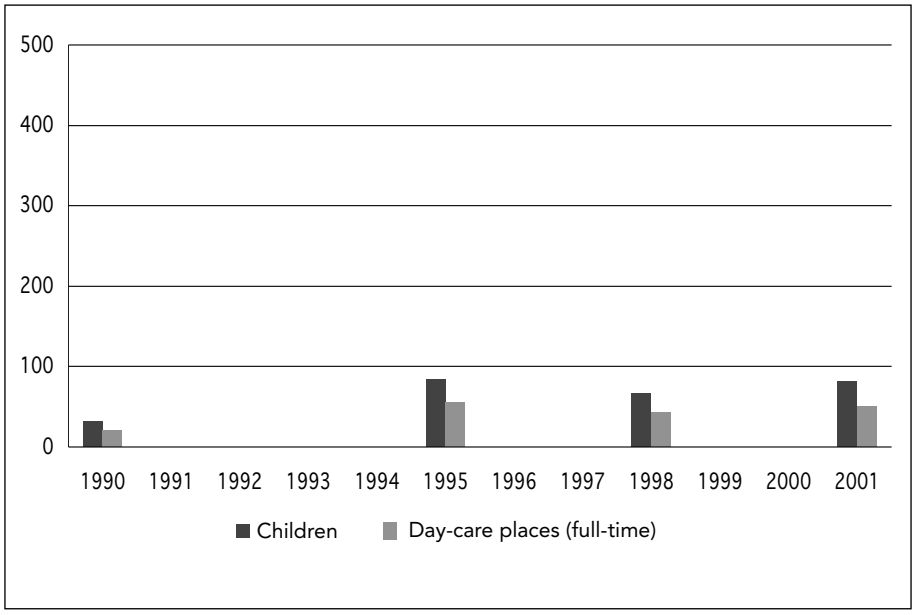
24 This statement refers to state-run day care homes but may be regarded as generally applicable.

Fig. 9
Waiting list for crèches and day nurseries in the canton of Basel-Stadt, 1990 to 2001[25]



Source: Data provided by the Day-care Department of the Services Section

Fig. 10
Waiting list for subsidised day-care families in the canton of Basel-Stadt, 1990 to 2007[26]



Source: Data provided by the Day-care Department of the Services Section

25 The occupancy rate in crèches and day nurseries was used to estimate the number of places that correspond to the children on the waiting lists.

26 The number of places (full-time equivalents) is estimated based on an assumed occupancy rate of 66%.

Day-care families

Between May 1998 and January 2002 the number of children looked after by subsidised day-care families dropped by 17.5% from 194 to 160. The number of places fell by 21.8% from 128 to 100.[27] Further analysis is required in order to determine the cause of this decline. The low level of pay which day-care families receive is a possible factor. Day-care mothers (and the few day-care fathers) are also paid for only 8 hours a day, even if they look after a child for 10 hours.[28]

This reduction has occurred despite very high demand since the mid-1990s. In 1995 and 2001, more than 80 children were registered on the waiting list for day-care families (see Fig. 10). This means that, in order to meet demand in 2001, at least 50% more children would have had to be taken care of by subsidised day-care families.

Children on the waiting lists (i.e. day-care places) represent only part of the outstanding demand – i.e. the "observed demand". The assumption is that not all parents put their children on the waiting lists, perhaps because they are put off by the long waiting times, or are not satisfied with the location, the price or the opening hours of the day-care institution, or are insufficiently informed about day-care options (INFRAS 2001:6). The children of parents in this category therefore make up the unseen part of the demand and may be referred to as "latent demand". The Report on the Situation of the Family in Basel-Stadt /Bucher/Perrez 2001) shows that latent demand is significantly higher than the observed demand. In the summer of 1999, 252 families with at least one pre-school child and living in the St. Johann, St. Alban and Breite districts were sent a written questionnaire asking why they did not use institutionalised childcare services. Slightly more than one third of the families surveyed (36.9%) said that they had no need of such services, and three out of ten families (29.1%) responded by saying they did not want to entrust strangers with looking after their children. For almost half of the families (48.2%) the price was too high, and more than one eighth (13.2%) replied that they had been unable to find a place.[29] Almost three quarters of the respondents (73.4%) said they had found a private alternative. The survey also found that almost 15% of the families were intending to place their children in a day-care school, crèche or day-care home within the next five years (Bucher/Perrez 2001:102ff.).

A study commissioned by the Education Department and conducted by INFRAS based on the socio-economic composition of the families estimated that the canton of Basel-Stadt lacked up to 1,300 day-care places at the end of 2001 (Pulli et al. 2002). Consequently, the existing 1,640 places covered less than 60% of all day-care places (2,940) required to satisfy "latent" demand.

27 No data are available on unsubsidised day-care families. Data are available on subsidised day-care families only from May 1998, although the number of places (N=128) is an estimate. An occupancy rate of roughly 66% for a day-care place is assumed.

28 This regulation may recently have been abolished.

29 Multiple answers were permitted.

Hypotheses on the knock-on costs of the freeze on public spending

In conclusion, let us return to the introductory question: Has the introduction of a means test on parental contributions in 1994 and the Cantonal Council's decision in 1997 to freeze the number of child care places resulted in an increase in unpaid labour performed in the canton of Basel-Stadt? – If the question is looked at from a macro-economic perspective, the answer must be no. Overall, the number of children in the 0-14 age group being looked after by day-care facilities outside the family increased (cf level of supply). The decline in the number of institutions subsidised by the canton was "offset" by the following trends: More and more parents placed their children with crèches, day-care homes and day-care families on a part-time basis – possibly due to the increase in parental contributions. At the same time the number of children in the canton of Basel-Stadt decreased. Moreover, unsubsidised institutions began offering more day-care places.

It cannot therefore be assumed that parents in Basel-Stadt reduced their working hours to any great extent in order to look after their children themselves because they had lost their child's day-care place due to the freeze. However, it is possible that a shift in unpaid childcare occurred across population groups. In all probability, the introduction of a means test on parental contributions for subsidised institutions primarily affected middle- and high-income families.

A closer investigation of the consequences of introducing the means test on parental contributions is required. One hypothesis is that families reduced the time their children spent in external care and increasingly looked after them themselves in the remaining time, or organised a private alternative to day-care. Another hypothesis is based on the fact that families need to organise childcare on a long term basis and cannot trim their requirements from one day to the next due to higher contributions. Often parents find it impossible (also for financial reasons) to reduce their working hours or find a day-care alternative at short notice Parents with low to medium incomes may have withdrawn their children entirely from the crèche or day-care home, and left them either unsupervised for some of the time or arranged for them to be looked after by a series of day-carers. If the increase in parental contribution did, in fact, result in more children being obliged to spend their free time unsupervised by an adult, this would not have increased the cost of unpaid childcare for parents, but would certainly have given rise to an undesirable social effect. Furthermore it is reasonable to assume that (Swiss) parents with higher incomes who could afford to work part-time benefited from the limited availability of state-subsidised childcare facilities while (foreign) parents with a monthly income of CHF 5,000 or more had withdrawn their children. Hence, the introduction of a means test may well have relieved higher-income parents of the burden of childcare.

However, the shift in the availability of subsidised institutions to unsubsidised institutions probably had the opposite effect: It most likely benefited only parents who either worked for a company that provided a crèche or had sufficiently high incomes to pay the full charge for unsubsidised day-care homes and crèches.

To this extent, a shift in unpaid childcare from the upper to the middle and possibly also the lower income brackets may have occurred.

Nevertheless, it is necessary to define public saving as not only covering cuts in expenditure but also the failure to offer the services demanded by citizens (Bauer/ Baumann 1996:82). Waiting lists, surveys and estimates of requirements provide clear proof of a growing and **substantially unsatisfied demand** in the canton of Basel-Stadt since 1997. If this is taken into account, the question is then: **Were women obliged to perform more unpaid labour than they wanted to as a result of the freeze on spending?** This is certainly the case. Results of the Swiss Labour Force (SLF) of 1995 show that 30% of non-working women in Switzerland with children below 15 who are not looking for employment due to the time they have to spend on housework and childcare, would look for a job if they could find a solution to the problem of childcare (Buhmann 2001:4). More women with small children would therefore pursue paid employment and devote more time to paid labour if more childcare options were available.

This leaves us with the question of whether it is mainly women who take over responsibility for childcare (unpaid) when both parents are in employment despite the shortage of public childcare facilities. Given that three quarters of families with at least one pre-school child indicated in the Family Report (Bucher/Perrez 2001) that they had found a private solution, the assumption is yes. The SLF 2001 study showed that roughly 15% of Swiss households with children below 15 place their children in the care of relatives. In nine out of ten cases the relatives are the grandparents, and in three quarters of these cases it is the grandmother who cares for the children. This means that roughly 10% of Swiss households with children below 15 can regularly count on **"Granny-care"** (Bauer/ Strub 2002; Buhmann 2001).

Conclusion

Mascha Madoerin and Andrea Pfeifer

In our project we have been able to identify two key aspects of unpaid labour and expenditure in the canton of Basel-Stadt:

1. The economic significance of unpaid labour in the canton of Basel-Stadt: In 2000, men and women devoted more hours to unpaid labour than to paid labour. The burden of work is particularly heavy on women with children below 15. They provide over half the care for children and adults in need of care, yet they make up only one tenth of the population above age 15. The burden of unpaid labour on this segment of the population is in all likelihood an important reason why they are disadvantaged in the context of gainful employment. But unpaid labour constitutes a key economic factor for the living standards of the resident population of the canton of Basel-Stadt. So immense is the magnitude of unpaid labour and so asymmetric its distribution between males and females, that a comprehensive gender mainstreaming approach to economic policy is required to formulate a gender equality policy that effectively relieves women from the burden of unpaid labour. A budget policy based on gender equality must aim for more than a gender-equitable distribution of public resources among men and women, boys and girls. It must also encompass variants of potential economic scenarios on ways of relieving women from the burden of unpaid labour in the future, on the way in which the future care economy should be organised and on the role which the state can or must play in such scenarios. Part 1 of this paper shows that, without any additional surveys, the available statistical data can be used to shed more light on the employment and income economy of persons residing in the canton as well on as the economy of the canton as a whole.

2. Based on the BASS Study method we were able to show that cantonal expenditure with knock-on costs for unpaid labour rose between 1990 and 2000 far less sharply than expenditure in areas which, in the opinion of experts, have no influence on the volume of unpaid labour performed by men and women in the canton of Basel-Stadt. Expenditure with and without knock-on costs increased at similar rates until 1997. From then on, however, the two diverged, with expenditure relevant for unpaid labour dropping while expenditure without knock-on costs increased. The main reason for this drop was restructuring measures in the healthcare sector in general and hospitals in particular. To illustrate the causal relationship between expenditure and unpaid labour in the 1990s, two examples – expenditure on hospitals and expenditure on day-care for children – were analysed and discussed in more details.

The decline in cantonal expenditure on hospitals from the mid-1990s was mainly related to personnel costs, and a shift occurred from inpatient to outpatient care. The reduction in public spending on personnel is explained by restructuring and changes in financing. Even taking these changes into account, the number of hospital staff has reduced and the average duration of hospitalisation

has dropped sharply since 1990. The reasons for this are many and varied: Probable factors include more efficient utilisation of capacity due to the reduction in beds since 1997, outsourcing of long-term nursing beds in nursing homes, and the increase in outpatient operations.

Whether the average duration of hospitalisation has also declined due to the fact that patients are discharged early in order to save costs, as a result of which they convalesce at home under the care of relatives, could not be conclusively determined. The hypothesis is, however, supported by the fact that unmarried persons stay in hospital on average slightly longer than married persons, and that more and more discharged patients are seeking knock-on consultations. Expenditure on day-care facilities fell due to a decision by the cantonal government in 1997 against any further expansion of such facilities.

Since the mid-1990s there has been a growing demand among parents, particularly those with young children, for crèches and day-care places, and more particularly part-time places. Moreover, since unsubsidised day-care facilities offered more places and the number of children in Basel-Stadt dropped due to a declining population, there was no overall decline in the supply of childcare facilities. In general, therefore, Basel-Stadt residents were not obliged to perform more unpaid care work. However, in all probability measures to economise on day-care meant that, for child care reasons, a substantial proportion of women were unable to go out to work or worked only for a limited number of hours, or that other persons such as grandmothers looked after children while mothers took up paid employment.

An analysis of cantonal expenditure on day-care for children and hospitals clearly highlighted the need for additional data and for existing data to be evaluated as extensively as possible:

- Hospitals could assist doctors and nursing staff within the context of quality assurance by providing patients, upon their discharge, with an estimate of how dependent they will be on help (similar to an assessment of incapacity to work or the level of disability). In the course of time this will provide information which can be used to determine whether the average cost of post-discharge care is rising or falling.
- By questioning patients several weeks after their discharge, information can be obtained as to how dependent they were on help, who nursed them at home and who ran their errands.
- Existing data on unpaid care-giving should also be evaluated and disseminated as extensively as possible. For example, the Swiss Health Survey contains findings on how frequently individuals assist the sick, disabled or elderly (e.g. visiting, doing housework, bringing meals or chauffeuring) and whether these individuals themselves obtain informal assistance. It also contains information on who receives and who provides assistance. The survey has been conducted every five years since 1992/93 (1997, 2002) and in 2002 a random sample was provided for Basel-Stadt to enable limited differentiated evaluations.
- A survey conducted among parents with young children or children up to 16 could provide data on whether mothers who are not in employment would

seek paid employment and whether mothers in part-time employment would work more hours if they could find a suitable childcare option for their children. Working parents must be asked who looks after their children during their absence.

Overall we view the BASS method as a good instrument for an initial approach to analysing the effect of public spending on unpaid labour. As Part 2 of this paper shows, it provides a useful, if crude, warning system. If further refined, it could be used to obtain more accurate findings on the causal relationship between public spending and unpaid labour. Besides additional surveys, an analysis of the impact on unpaid labour of the overall budget, with its complete range of different functional areas requires time and resources. Moreover, experts in the various sectors, with experience in gender mainstreaming, must be involved in the analysis and interpretation of data.

In general, this study shows that gender-differentiated budget analyses exhibit two aspects: Firstly, unlike the BASS study, a differentiated analysis of the data can be used to investigate the causal relationship between public expenditure and unpaid labour in more detail, identify problems and accordingly formulate recommendations for surveys to determine precisely this causal relationship. In the case of hospitals, this primarily requires a differentiation between expenditure on materials and personnel, or in the case of day-care, a more accurate classification of public services and subsidies (day-care facilities for children). The decision **on what specifically** has to be differentiated must be made on an individual functional area basis.

For this reason, only the following general statements can be made with regard to refining the BASS study: that it would be desirable to refine it for all functional areas of the budget, and to obtain data that illustrate the causal relationship between public spending and unpaid labour. This includes conducting surveys among clients of specific public services as well as data on unpaid labour, broken down according to various attributes.

Secondly, the gender-differentiated budget analysis developed by the BASS study is a "Gender Mainstreaming by Accounts" method, i.e. it is a statistical and financial warning system, which uses time series to indicate shifts in public expenditure, the effects of which threaten to thwart the objectives of gender equality policies. Such an early-warning system can be used by government and parliament to ensure that important implications for gender equality policy are incorporated in budget decisions.

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