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# **Gender-responsive budgeting initiatives in Switzerland: Work in progress**

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## Preamble

The international debate on gender-responsive budgeting initiatives shows that there are a certain number of expectations<sup>1</sup> associated with gender budgets. The latter are seen as an effective instrument to reach several goals:

- Implementation of gender mainstreaming in public institutions and implementation of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- Gender mainstreaming in development and economic policy
- Women's empowerment and the promotion of women's participation in the economy and in politics

In Switzerland, an analytical tool – the “BASS Method” – was developed. It is of interest for two reasons:

- It is, in my opinion, particularly relevant to the second aforementioned goal.
- It seeks to analyze, among other things, the impact public expenditure has on unpaid labor. If this ultimately has been and remains a fundamental requirement of any gender-responsive budgeting initiative, it has proven hard to put into effect. Debbie Budlender writes about these difficulties: “The inclusion of unpaid labor in one's approach to economics is in many ways revolutionary. However, as one senior economist in a Ministry of Finance remarked after a short presentation on the topic, it is ‘completely logical’ that unpaid labor should be included in macro-economic and other models. However, despite its importance, and the fact that it is ‘obvious’ once pointed out, the unpaid labor aspect is not present in all gender-responsive budgeting work. And when it is present, it is often not strongly developed.”<sup>2</sup>

The first debates on gender-responsive budgeting initiatives emerged in Switzerland in 1994, thus prior to the recommendations made at the United Nations Conference on Women in Beijing on gender budgeting in 1995. The choice of methods for conducting gender-differentiated analyses and the means by which they are conducted have been informed, and continue to be informed, by the relatively early emergence of gender-responsive budgeting (hereafter GRB) as an issue in Swiss public debate, by the circumstances under which GRB emerged (see <sup>3</sup>Part I), and by the fact that parliaments at local (municipal/communal), cantonal and federal levels and citizens in Switzerland's direct democracy retain considerable influence over public finance. In the 1990s numerous initiatives were launched by extra-parliamentary groups or by members of Parliaments and parliamentary party groups at cantonal and communal levels demanding that the State conduct such budget analyses. Often, however, motions were tabled in parliaments – particularly at the federal level – where they failed to gain a majority; and when studies were commissioned and brief reports presented to Parliament, no decisions were made as to whether or not to follow up on these studies.<sup>4</sup>

Requiring State and public institutions to conduct gender-responsive budget analyses remains a relevant issue in Switzerland. In the years since 2000 eight projects – some relatively large, others much smaller – have been started. Of these eight projects, three are still in their implementation phase (Can-

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<sup>1</sup> A presentation of the different expectations can be found in: Budlender, Debbie (March 2004): Expectations versus Realities in Gender-responsive Budget Initiatives. United Nations Research Institute for Social Development; Downloadable from [www.gender-budgets.org](http://www.gender-budgets.org)

<sup>2</sup> See above, page 17.

<sup>3</sup> As far as known by the author

<sup>4</sup> Geschlechtsspezifische Budgetanalysen. Chronologie und Bestandesaufnahme parlamentarischer und zivilgesellschaftlicher Initiativen in der Schweiz, zusammengestellt von Mascha Madoerin im Auftrag des Gleichstellungsbüros Basel-Stadt, Februar 2001; Analyses sexospécifiques des budgets. Chronologie et inventaire des initiatives émanant de parlementaires et de la société civile en Suisse. Répertoire sur mandat du Bureau de l'égalité de Bâle-Ville par Mascha Madoerin, Bâle, février 2001.

ton of Basle-City, Swiss Federal Department of Foreign Affairs - Swiss Agency for Development and Cooperation, and Working Group on Church Budgets). The BASS Method has been further developed and fine-tuned in the Canton of Basle-City (hereafter, the "Basle GRB<sup>5</sup> Study". For a description of the project and relevant information, see 2.1).

In Part I, the specificities of the BASS Method and its further development and fine-tuning in Basle will be summarized and commented on. In Part II, the projects implemented since 2000, their initiators and their results will be presented. Part II reveals that some projects have not applied the BASS Method. Tables referred to in Part II are annexed to the present report.

## Part I

### The BASS Method and its further development and fine-tuning

The Swiss Public Service Union's women members ("VPOD-Frauen" in German) discussed State budget cuts at its Union Conference in March 1994. The Swiss Conference of Gender Equality Delegates discussed that very same issue more or less at the same time. The Public Services Federation (in German, the "FoeV" or "Foederativverband des Personals oeffentlicher Verwaltungen und Betriebe") was also interested in a study that would focus on State budget cuts. Together the three partners commissioned the Swiss Centre for Labor and Social Policy Issues (in German, the "BASS" or "Buero fuer arbeits- und sozialpolitische Studien") to carry out a study later called "Saving on women?" A group of gender equality experts from the three institutions that commissioned the study advised the researchers. The study, together with an easily understandable information leaflet and basic instructions as to how to use the BASS Method for civil society organizations, citizens and politicians were made public in 1996.<sup>6</sup> The questions that were asked, the analytical methods and the statistical methods it contains are still an important foundation for gender-responsive budget analyses and initiatives in Switzerland today.

In the preamble to their study, the authors wrote: "Saving on women? This question may at first sound simple. In fact, it hides the greatest diversity of questions, in no way easy to answer. Do cuts in spending – public and private spending – generally affect women disproportionately? Are programs set up to meet women's needs and demands usually the first to be sacrificed in times of reduced public funds? How can the differentiated impact of cuts in private and public spending on women and men be measured? How do expenditures in favor of men and those in favor of women differ? What are the consequences for women or the impact on women of policies aimed at reducing the level of public expenditure<sup>7</sup>? How can we evaluate the impact of the latter? How can we capture this information? And how should one define policies aimed at reducing the level of public expenditure? (...). What was expected from the study had to be reviewed during the course (...) of the study. (...). The study ended up being a kind of workshop report, presenting how individual sectors could be investigated, using different methods allowing for different levels of detail and depth in analysis". (BASS Study).

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5 The standard term in present-day English is "Gender-responsive budgets", abbreviated "GRB". In German, and in the original version of this text, "GRB" sometimes stands for "Gender-responsivee Budgets". In the German-speaking part of Switzerland, the usual term has been "geschlechtersensible" (in English, literally "gender-sensitive") or "geschlechtergerechte" (in English, literally "gender-equitable") budgets, and this continues to be used today.

6 Tobias Bauer und Beat Baumann, Buero fuer arbeits- und sozialpolitische Studien BASS (1996): An den Frauen sparen? Eine Untersuchung zu den Auswirkungen der Sparpolitik von Bund, Kantonen und Gemeinden auf die Frauen. Studie im Auftrag des Schweizerischen Verbandes des Personals oeffentlicher Dienste VPOD, des Foederativverbandes und der Schweizerischen Konferenz der Gleichstellungs-beauftragten, Bern Mai 1996 (in German)

A summary of the BASS Study is available in German and French from: <http://www.equality.ch/>

Further information can be obtained from the Swiss Federal Office for the Equality of Women and Men: [ebg@ebg.admin.ch](mailto:ebg@ebg.admin.ch)

7 In the original text, in German: "Sparpolitik".

The BASS Study presented a method that made it possible, despite problematic sets of data and relatively meager financial resources, to reveal whether budget cuts were made “at the expense of women” at national, cantonal or communal levels. In 2000 a Canton of Basle-City project aimed at adapting and fine-tuning the analytic tools of the BASS Study to the canton’s realities was approved. At the same time, the appropriateness of the method for a gender-specific budget analysis of the Canton was to be tested.

### **1.1 The analytic approach**

The BASS Study proposes to analyze total public expenditure following three distinct criteria. The analysis is thus limited to the analysis of public expenditure. Gender-responsive analyses of fiscal and social security systems are not covered in the BASS Study.

The three criteria proposed in the BASS Study for a gender-disaggregated public expenditure impact analysis are:

- Benefit (in German, “Nutzen”) of public expenditure for women/men, girls/boys. The functional classification of expenditure was classified in three categories: gender-neutral, predominantly in favor of men/boys, predominantly in favor of women/girls. Amounts appearing in recurrent budget lines organized according to these three categories were then added up and variations over a period of ten years and compared with one another.
- Direct and indirect impact of public spending and changes in public spending levels and patterns on women’s and men’s employment. “Direct impact on employment” here refers to the impact on civil servants’ employment and wages. “Indirect impact on employment” refers to the impact of Government procurement on women’s and men’s employment.
- Impact on women’s (and men’s) unpaid labor. The authors of the BASS Study together with the group of gender equality experts from the three institutions that commissioned the study went through all expenditure accounts (actual) and divided them into two groups:

0: no impact on the unpaid labor of women assumed (or attribution impossible)

X: impact on the unpaid labor of women assumed: The sum of all expenditure account lines classified in group 0 were compared with the sum of all expenditure account lines in group X for the same period of ten years, and differences in growth were also measured (differences in growth when compared to total actual recurrent expenditure, and differences in growth when compared to other actual recurrent expenditure categories).

The BASS Study was set up to answer the question: “Are we saving on women?” And this informed the method that was devised to look at the impact of changes in public spending on women (and men), rather than at the impact of public spending per se. One should consider this method as laying the foundations for a gender-responsive analysis of public expenditure. It is particularly relevant in the examination of budget cuts and can be instrumental in generating information that is readily utilizable by interest groups and coalitions bringing together – as was the case in Switzerland – women members of workers’ unions, women’s organizations, women and men members of parliaments, and gender equality delegates.

### **1.2 Comments on the further development of the BASS Study in the Basle GRB Study**

As mentioned earlier, the BASS Study – unlike most other GRB projects – did not look at how public expenditure in a given sector or project spending may impact on gender relations or how they may

impact on gender equality. Rather, it used a well-defined questionnaire that makes it possible to analyze public expenditure figures as a total while it also allows for finer analyses of specific expenditure categories or sectors and for the inclusion of additional impact criteria. And it makes it possible to extract specific data on request or to use additional analysis criteria. This method cannot be used as such as a gender mainstreaming tool, at least not as a planning and evaluation tool that could be applied to various Government sectors or to project funding. But it does make it possible to meet one important requirement, that of analyzing the macro- and meso-economic impact of public expenditure on gender relations. And it provides data that can be a basis for a substantive gender-responsive economic and financial public policy debate. It also revealed that, in the case of the project of the Canton of Basle-City, it was important to insist on using the three impact analysis criteria. These were explicitly listed in the Parliament's decision.

The BASS Study, faced with insufficient data availability and quality, worked on comparing different expenditure categories at different moments in time. It did not work with result-oriented indicators (e.g. number of hospital beds per 1,000 inhabitants). Looking at financial flows over a ten-year period can to a certain extent make up for an unsatisfactory situation as regards data availability and quality. It also has other advantages: the approach consisting of working with selected time series of expenditure items and tracking changes in financial volumes is often used in debates on public finance and in macroeconomic analyses. It is thus particularly interesting for analyzing economic and financial public policy and policies.

The analyses conducted in the context of the BASS Study do not provide information – or when they do, only very limited information – on the impact of specific expenditure on equality or inequality between women and men, using the three criteria defined in the study. The objective of the BASS Study was to develop a method that took into account the kind of information about public expenditure that is available to the general public and the fact that this information is very general. It was also a question – and not the least – of containing the costs of analyses as much as possible as well as making it possible for civil society organizations to conduct or fund such analyses. It is clear that the more differentiated public expenditure data is, the more convincing the results produced using this method of analysis will be. Of course, this assumes that it is already clear (at least to experts) what the impact of specific expenditure is.

The experience gained in the Canton of Basle-City shows, however, that the limitations of the BASS Study can be overcome if one is ready to commit more resources to analytical work. The Basle GRB Study comes to the conclusion that the method of analysis proposed in the BASS Study, or the analysis it delivers, provides “information on medium- and long-term budgetary tendencies”. “The method contains a standardized quantification tool that can be used year after year and, as the analyses presented in this report show, can be fine-tuned. It makes these analyses feasible and in a first stage analytically simple, and it makes it possible to progressively ask more elaborate questions about complex realities and look for answers to these questions” (Basle GRB Study, page 182). It is clear that such a method only makes sense if it is used regularly over a period of several years and if it is further developed and fine-tuned.

The Basle GRB Study analyzed in more detail (than had the BASS Study) the impact of public expenditure on the satisfaction of women's and men's needs and on women's and men's unpaid labor. The analysis of the effects of public spending on employment, at least insofar as the effects of public procurement on non-civil servant employees are concerned, was not carried out. To my knowledge, the latter have so far been analyzed only in the BASS Study. No other Swiss study has ever sought to analyze these effects, despite the fact that it would be of great interest given the outsourcing and privatization of public services.<sup>8</sup>

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<sup>8</sup> In 2004, the Swiss Federal Office for the Equality of Women and Men together with the Swiss Federal Procurement Commission published a method making it possible to check whether, as is required, women and men are paid equal wages in Federal Government procurement. Logib (“Lohngleichheitsinstrument Bund”) was developed on the same basis. It provides a simple means for private companies with fifty or more staff to check their level of compliance with equal opportunities regulations. Logib

### 1.2.1 Analyzing users of public services rather than the benefit of public services

In the Basle GRB Study, the economic notion of “benefit” – useless when it comes to empirical research and more than problematic when considered from a theoretical perspective – gave way to the analysis of real users, men and women, of public services (and their costs). As there was substantial disaggregated data available in the Canton of Basle-City, it was possible to carry out an incidence analysis: who accesses what kind of public services and how much do they cost? In order to be able to carry out such an incidence analysis, one needs data on who uses what kind of public services. This kind of incidence analysis provides important baseline data for further analyses (comparing actual users with surveys about needs, or as a basis for impact analysis). The shift from the economic notion of benefit to the concept of use (in German, “Nutzung”), or users (“NutzerInnen”), is a response to one of the most frequently voiced criticisms of the BASS Study, one that targeted the question of knowing to whom a stay in prison is “beneficial”: to the prisoner or the victim of his violence?

The Basle incidence analysis also looked at age groups and people with Swiss passports and people with passports issued by other countries. This gave a few very interesting and surprising results for various public expenditure sectors. These data can lead to and feed interesting reflections on the impact of budget cuts on particular segments of the population (age groups, sex, origin). Though the incidence analysis contains a few problematic classifications, the results provide an interesting overall view of the volumes involved. In addition, selected sectors were analyzed in further detail and results broken down into finer categories.<sup>9</sup>

### 1.2.2 Comments on the analysis of the impact of public expenditure on unpaid labor

Most experts working on gender budgeting, gender relations and economics agree that unpaid labor and especially the paid and unpaid care economy need to come forth in analyses if we want to fully reveal the gender dimensions of State budgets. The question however of knowing how this can be done in a systematic and comprehensive manner – and not, as is often the case, with specific questions on isolated budget lines – is far from clear. The Basle GRB Study has two chapters that deal with this issue (pages 109 to 145):

Mapping “social provisioning”:

One objective of the first part of the chapter on unpaid labor was to present a “map” of paid and unpaid activities of people living in the Canton of Basle-City and to compare this map with those of public services and services provided by the private sector. There is no such chapter in the BASS Study, as there was no relevant time budget data available. The “map” of time use and income in Basel provides a basis for analyzing the economy of social provisioning (Marilyn Power, 2004)<sup>10</sup> The focus of this subchapter is not so much on public expenditure policy – as in the BASS Study – as on asking more comprehensive underlying questions: how is welfare of people living in Basle produced? What are the paid and unpaid activities it depends on? And what economic significance does the public budget have? The figures and structures shown by this “mapping” are astonishing (see appended tables 1.1 to 1.3, Basle GRB Study pages 119 to 126):

- As the volumes of various activities (e.g. time budget for preparing meals, looking after children, helping them with their homework, playing with them) were statistically differentiated, similar activities in the paid and unpaid sectors could be compared. Technological developments (e.g. the production of ready-to-serve meals) and rele-

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is an Excel application and is provided free of charge by the Swiss Federal Office for the Equality of Women and Men. It can be downloaded from: [www.logib.ch](http://www.logib.ch) (German, French and Italian versions).

<sup>9</sup> See the summary in English and the published study report in German available on the internet. Details under 2.1.

<sup>10</sup> Power, Marilyn (2004): Social Provisioning as a Starting Point for Feminist Economics, in: *Feminist Economics*, Jg. 10. H. 3, pages 3 to 19.

- vant products and services offered outside the household can relieve women (and men) from the burden of very specific unpaid activities. (See appended table 1.1)
- As all research shows, unpaid activities are very clearly gender-specifically distributed (see table 1.1 annexed). Men not only do less unpaid work, the unpaid labor they provide is composed in a different way from that of women. The results of the Basle GRB Study show that the load per head of unpaid labor is very unequally distributed, not only between men and women, but also between women with children under the age of fifteen and women without children under the age of fifteen. Budget cuts in child-care and care for the elderly thus have a particularly strong effect on a given segment of women. (Basle GRB Study, page 122, table 3.)
  - The relations between the various magnitudes not only reveal the extent to which women provide care to children and other dependents within the household (without any supporting service outside the household). They also show what it would cost to replace only a part of the time women spend in childcare and care to the elderly within the household by public services. The huge contribution of women's unpaid care services to those people who need care stands no comparison with the influence women have over public finance. (See appended tables 1.2 and 1.3)

As a result of detailing the activities conducted at household level and the services provided by households to third parties (e.g. helping out neighbors) and detailing those services provided by the State and the private sector, it becomes possible to analyze the relationship between public expenditure and its impact on the unpaid labor of given groups of individuals and on gender relations.

Public expenditure with assumed impact on unpaid labor (provided by women)

The BASS Study reveals that, from 1984 to 1994, public spending by the Swiss Federal Government, the Canton of Bern and the Commune of Biel/Bienne that had an impact on unpaid labor increased substantially less (or in the case of the Swiss Federal Government, decreased more) than public spending that does not have an impact on unpaid labor. In other words, public expenditure that impacts on unpaid labor evolved more unfavorably than other categories of public expenditure did. Thus – the authors argue – since women account for the biggest share of unpaid labor, they are more affected by the changes in public expenditure levels and patterns than men are.

The use of this method in the case of Basle again reveals a picture similar to that revealed by the BASS Study: public expenditure with an impact on unpaid labor decreased, particularly since 1996, in contrast to public expenditure with no impact on unpaid labor (Basle GRB Study, page 132). As an example of a more detailed analysis of this tendency, two cases were looked into: the evolution of hospital costs and public expenditure for child day care. (More information under 2.1.)

One should add that the list of public expenditure that potentially have an impact on men's and women's unpaid labor need to be critically reviewed and updated again and again. There are still big sectors of public expenditure that have not yet been analyzed, be it in the Basle GRB Study or in other Swiss studies.

### **1.3. Conclusion**

While I find the method and questions of the BASS Study of relevance for an economic and financial public policy gender budgeting exercise, they appear to be of only limited relevance as tools for gender mainstreaming within the State. In this area, it is not so important to look at the changes and volumes of public expenditure. The question rather is: are planned services and projects planned with gender equity and equality in mind and have the necessary resources been made available? And did these services and projects ultimately achieve what they were planned to achieve? This type of questioning needs other analytic tools, or at least additional tools.



## Part II

### Survey of gender-responsive budgeting initiatives in Switzerland since 2000

As mentioned earlier, there were already several GRB initiatives in Switzerland in the 1990s that followed a very similar approach to that of the first pilot study (BASS Study). The projects and initiatives undertaken since 2000 are briefly presented below. The methods used will, however, be neither presented in detail nor commented on.<sup>11</sup> Projects and project results for which no text in English is available online are, however, presented in somewhat greater detail. Tables referred to in the presentations are appended.

Each project description is followed by a contact address, the titles of pertinent printed and online publications and mention of the language in which they are available. The list is organized chronologically.

#### 2.1 The further development of the BASS Method in the Canton of Basle-City

In the Canton of Basle-City, the Women's Council, the Cantonal Gender Equality Office (or "Equal Rights Office"), the local section of the Swiss Public Service Union and different members of the cantonal Parliament promoted the idea of gender-responsive budgeting initiatives in 1997. It was only in 2000 however that the Cantonal Parliament decided to launch a GRB project. Without the continuous work of the Women's Council on matters related to GRB, and without the close collaboration among the Women's Council, members of Parliament and civil society organizations, the project would never have been successful. The Women's Council is a gender equality committee made up of eighteen gender experts – all women – selected by the Cantonal Government after long discussions and negotiations with women's organizations in Basle. The Women's Council started its work in 1997 and chose that same year to make gender budgets a focus of its work. The Women's Council was and remains a central actor in the continued public debate over gender-sensitive budget analyses and in the nurturing of relations with women and men Parliamentarians and civil society organizations. The Gender Equality Office of the Canton of Basle-City is responsible for leading and implementing the project, and the Office of Statistics handles the time-consuming compilation of data.

In Basle much preparatory work was necessary – including feasibility studies, public presentations, discussions and negotiations with Government, and numerous initiatives led by members of Parliament over several years – in order to come to two major decisions:

- The introduction of a detailed functional classification of public expenditure
- The adoption of a credit allocation of CHF 50,000 for further refining the analytical methods of the BASS Study and adapting them to the realities of the Canton of Basle-City. The Cantonal Parliament voted this credit in June 2000, against the Cantonal Government's recommendation and with the determining vote of the Parliament's President.

The report was presented and made public in May 2003. In July 2005, the Government of the Canton of Basle-City decided to extend the gender-specific public expenditure analysis project and

- Update the public expenditure incidence analysis on a yearly basis, and update every four years the statistics related to the users of public services;
- Develop methods for presenting changes over time;
- Further analyze specific sectors and, for this purpose, develop indicators with the help of external experts. In May 2006, a project on the education sector was launched. An instrument for analyzing the impact of how public funds are distributed and for ensur-

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<sup>11</sup> As mentioned earlier too, some of the projects from the 2000s have not used the BASS Method as it proved inappropriate, given these projects were organized along different questions (see in particular Part II: 2.3.1 / 2.3.3 / 2.5 / 2.6). The experience gained by these projects will not be discussed here, as it is beyond the scope of this report.

ing the strategic management of these funds was developed, along with a set of indicators.

The Basle project is particularly interesting in many regards. Basle-City is a city-canton, and communal and cantonal finances are to a great extent interlinked, at least as far as the city of Basle is concerned.<sup>12</sup> The Parliament of Basle-City is responsible for approximately two thirds of all public funds, and communal and cantonal statistics match. Zurich, a city twice the size of Basle, does not have the same city-canton status (it is one of many Communes in the Canton of Zurich), has less financial sovereignty than Basle, and has a less extensive statistics basis than Basle. There are no separate data from the Swiss Labour Force Survey for Zurich-City (only for the Canton of Zurich as a whole). Yet data for the Commune itself is crucial for analyzing the relation between public expenditure and unpaid labor. The BASS Method can thus be better tested in Basle-City, where data collection and classification are significantly better than in Zurich-City. As the report from Basle reveals, the method produced interesting results there, despite difficulties caused by scarcity of data and by problems encountered in organizing the data for the incidence analysis and other purposes. These results make it possible to determine gender-responsive macro- and meso-economic tendencies of public expenditure. (See commentary on experiences in Switzerland, Part I).

The most important findings contained in the report are summarized in a seven-page summary (in English and German) that can be downloaded from the Women's Council's website.

Publications and online resources (in English and German):

The full report:

Equal Rights Office of the Canton of Basle-City, Office of Statistics of the Canton of Basle-City, Women's Council of the Canton of Basle-City (2003): Der kleine Unterschied in den Staatsfinanzen – Geschlechter-differenzierte Rechnungsanalysen im Kanton Basel-Stadt, 199 pages

The full report (in German) can be downloaded as a zip file from:

[http://www.gleichstellung.bs.ch/schwerpunkte/gender\\_budget.htm](http://www.gleichstellung.bs.ch/schwerpunkte/gender_budget.htm)

Equal Rights Office of the Canton of Basle-City, Office of Statistics of the Canton of Basle-City, Women's Council of the Canton of Basle-City (2003): The small difference in State finances – Gender-disaggregated account analysis in the Canton of Basle-City, 7 pages

A summary of the report in both English and German can be downloaded from:

<http://www.frauenrat-bs.ch/genderbudget/> -> Basler Gender Budget Projekt -> Projektstand -> Publikationen -> Der kleine Unterschied in den Staatsfinanzen -> Zusammenfassung/Summary

“Gender Balance – Equal Finance” 2002 workshop documentation (including presentations in English by Katherine Rake and Francesca Bettio) can be downloaded from:

<http://www.frauenrat-bs.ch/genderbudget/> -> Basler Gender Budget Projekt -> Projektstand -> Tagung 2002 -> Tagungsunterlagen

Information (in German) about past and current GRB projects can be found under:

<http://www.frauenrat-bs.ch/genderbudget/>

Contact details:

Women's Council of the Canton of Basle-City:

Website: <http://www.frauenrat-bs.ch/> E-mail: [info@frauenrat-bs.ch](mailto:info@frauenrat-bs.ch)

Gender Equality Office (or Equal Rights Office) of the Canton of Basle-City:

Website: <http://www.gleichstellung.bs.ch/> E-mail: [gsb@bs.ch](mailto:gsb@bs.ch)

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<sup>12</sup> Apart from the Commune of Basle, there are two other Communes in the Canton that have independent communal budgets.

## 2.2 City of Zurich gender-specific budget analysis (2001-2005)

The history of GRB in the City of Zurich is similar to that of the Canton of Basle-City described above. Members of the City Parliament and the City Gender Equality Office first advocated gender-specific budget analysis following the publication of the BASS Study in 1996. A first motion was turned down by a very small majority of City Councilors (City Parliament) in 1997. In June 2001, however, a vast majority of the City Parliament voted in favor of a new motion that invited the City Government to examine how to periodically report on the gender-specific use of public expenditure. While members of the City Parliament were pushing for GRB, members of the Cantonal Parliament (Canton of Zurich) were doing the same thing at the cantonal level. The Cantonal Parliament – against the Cantonal Government’s recommendations – decided in 2000 that the Government should produce a report detailing by sex all expenses incurred by the City and all services used. Two years later, the Cantonal Government proposed to wait for the results of the gender-specific budget analysis run by the City of Zurich and the Canton of Basle-City, before deciding how to move forward. At the end of 2006, no new initiatives had been taken.

In August 2003, the Government of the City of Zurich decided, on the basis of a progress report issued by the working group on “gender-differentiated budget analysis”, that a pilot phase should be run from 2004 to 2005 to investigate the technical feasibility and political relevance of gender-differentiated budget analysis, show practical results, and estimate the funds needed to cover the costs of a full-scale analysis (Parliament of the City of Zurich, Decision 1255, 27 August 2003). In the autumn of 2005, the City Government adopted the final report of the “gender-differentiated budget analysis” pilot phase (Directive 391; GR 2005/393).

The report contains a list of recommendations relating particularly to the gender-specific classification of personnel costs. It demands that further efforts be made to collect sex-disaggregated data and better exploit it. At the same time, an audit of salaries paid in the City of Zurich public service was launched, including, among other things, a refined controlling system. The data relevant to salaries paid out to civil servants will be regularly analyzed gender-specifically and presented to the City Parliament for review. The report on the pilot phase of the “gender-differentiated budget analysis” project thus recommends against further systematic implementation but proposes a few next steps. The Office of the City Parliament decided in October 2005 to hand over the report to the Auditing Commission. In 2007 the City Parliament decided to continue the GRB- project.

The conclusions of the project components of the City of Zurich budget analysis (comparing 2003 and 2004) are quoted from the final report (pages 4 to 6) here below:

### Project component 1: personnel costs

#### Distribution and developments:

Personnel costs account for nearly a third of all municipal public expenditure. Salaries paid out to women represent only 40 percent of all salaries paid, while women occupy 43.5 percent of civil servant positions. Women’s salaries contribute over-proportionately, however, to budget increase (from 2003 to 2004) – if one excludes the City Government’s contribution to civil servants’ health and accident insurance; in this one area, women contribute under-proportionately to it.

#### Interpretation:

The results do not reveal a systematic difference in salaries paid by the city’s public administration to men and women. Since women are over-represented in lower age categories and functions and under-represented in higher age categories and functions, these distributions need first to be adjusted before one possibly can say that there remain differences in salaries between men and women.

#### Proposed next steps:

The gender-differentiated analysis of personnel costs will be conducted and refined by the Human Resources Department's Personnel Controlling and Gender Equality Controlling Units of the City of Zurich. This controlling instrument needs to be complemented by a gender-differentiated analysis of the number of days spent by civil servants in further training events and the costs of this further training.

**Conclusion:**

Women participate disproportionately in the increase of the city's budget. A possible explanation for this is the politically desired increase in salaries in "women-specific" sectors of public service such as public health and social services. Another explanation could reside in the city administration's promotion of women in its hiring practice.

Project component 2: fiscal revenues

This project component was not completed, as data sets available through 2005 did not allow the calculation of fiscal revenues originating with working married women.

Project component 3: grants/subsidies to private institutions

**Distribution and developments:**

The grants/subsidies to private institutions that were selected in the study represented approximately 2 percent of all city public expenditure. They rose within a year by CHF 15.5 million (or 16.0 percent). The biggest part went to institutions active in the public health and social services sectors, including socio-cultural activities. Women constitute nearly two thirds of all beneficiaries of public contributions/subsidies. That is not surprising in itself: women represent 68 percent of the clientele of subsidized public health institutions and 60 percent of the clientele of social services, including socio-cultural services. There seem to be no major developments or changes in distribution taking place.

**Interpretation:**

What may at first appear as preferential treatment of women who receive health and social services fundamentally reflects the necessary compensation for the traditional distribution of roles within the family and for the existing disadvantages women face in society and in the economy.

**Proposed next steps:**

The gender-differentiated analysis of grants/subsidies made to private institutions can be repeated periodically e.g. three- to five-year periodicity. Many subsidized institutions function only thanks to large volumes of unpaid labor. A survey of this unpaid labor provided by men and women would complete a gender-differentiated budget analysis.

**Conclusion:**

A major impact can be achieved by making comparatively small contributions to private institutions that have easily accessible services. If the City of Zurich were to provide these services directly, it would cost much more.

Project component 4: male and female clients of selected groups of public products

**Distribution and developments:**

Public expenditure for public products and services accounts for approximately two thirds of all municipal public expenditure. The only budget changes recorded have a tendency to favor women. The picture is slightly different in the education sector. The proportion of women in education spending represents 48 percent, while it represents only 42 percent of the increase in total budget spending (from 2003 to 2004). This can suggest what might well be transferred to women in the future.

#### Interpretation:

Between the 2003 and 2004 budgets, there were no changes in the women-specific part of the budget of the analyzed public product and service groups. It remained stable at 55 percent. (...)

#### Possible next steps:

Detailed analyses furnished upon request should be given preference over general, all-encompassing analyses.

#### Conclusion:

It remains highly desirable to apply a gender-differentiated approach to the city administration's offer of public services and to the effective use of these made by women and men.

#### Publication and online resources (in German only):

Schlussbericht zur Pilotphase 2004-2005, Projekt Geschlechterdifferenzierte Budgetanalyse (GBA) in der Stadt Zurich (StRB Nr. 1255 vom 27. August 2003) von Dore Heim (Leiterin Fachstelle fuer Gleichstellung, Praesidialdepartament) und Theo Haldemann (Stabstelle Spezialprojekte, Finanzdepartament)

<http://www.stadt-zuerich.ch/gleichstellung> -> Gender Mainstreaming -> in der Zuercher Stadtverwaltung -> Beispiel Geschlechtsspezifische Budgetanalyse

#### Contact details:

Gender Equality Unit of the City of Zurich (City of Zurich President's Office):

Website: <http://www.stadt-zuerich.ch/gleichstellung/> E-mail: [dore.heim@zuerich.ch](mailto:dore.heim@zuerich.ch)

## **2.3 Three sector studies of City of Zurich and Canton of Zurich public expenditure (2001-2003)**

### 2.3.1 City of Zurich: public expenditure for women's projects and for gender equality (2000)

In 2000, on the occasion of its tenth anniversary, the "Office for Equality between Women and Men of the City of Zurich" (today referred to as the "Gender Equality Unit of the City of Zurich") published a special brochure presenting inter alia a gender-specific analysis of municipal public expenditure from 1990 to 2000 in three sectors: subsidies to women's projects paid by the Department of Social Affairs, grants to women and men artists paid by the Presidential Department, and grants to women projects from the City of Zurich fund for activities designed to benefit the public. The results were as follows:

- Financial support to charitable and socio-cultural women projects grew five-fold from 1990 to 1998, before being massively reduced. In 1999 and 2000, subsidies and grants to women projects were reduced proportionately three times as much as city total public expenditure, and ten times as much as expenditure incurred by the Department for Social Affairs. This was a period of violent polemic over awarding public grants to women projects, initiated by right-wing conservatives in the City Parliament.
- In the beginning, subsidies were granted to women projects initiated by associations belonging to the women's rights movement, but in the subsidies for 1999-2000, the Department for Social Affairs started favoring other civil society organizations that offered similar services. Projects that originated in the initiatives of the women's rights movement suffered the greatest subsidy cuts.
- The promotion of women and men artists: all in all, from 1995 to 1999, women had access to approximately 30 percent of all grants to artists provided by the City of Zurich. However, among specific arts, the gender distribution was very different: women represented over 50 percent of the grantees for dance, a little over 40 percent for literature. In all the other arts, women were extremely under-represented, in particular as grantees for music and filmmaking. Only 6 percent of the city's arts prizes went to women. In general, the promotion of women and men artists represents only a very

- low percentage of the city budget. The money the City devotes to promoting women artists is more or less equivalent to what it spends on caring for its police dogs.
- The Department of Finance manages a fund for activities designed to benefit the public and funded by legacies. It provides grants of up to CHF 10,000 per project. From 1989 to 1999, 14 percent of all grants went to women's projects. A gender-responsive analysis of the other grantee projects was not possible within this survey.
  - For the year 2000, the public spending for the advancement of women analyzed in the report, together with public spending for the Gender Equality Unit and women counseling centres, barely amounted to CHF 4.2 million, or 0.07 percent of the City's total public expenditure (CHF 5.7 billion). Meanwhile, women living in the City of Zurich provided approximately CHF 3.0 billion-worth more than men in unpaid labor.

Publication (in German only):

Mascha Madoerin (2000): Welcher Teil des Kuchens fuer die Frauen? Staedtische Finanzen fuer Gleichstellungsstellen, fuer Frauenprojekte und fuer Kuenstlerinnen in den letzten zehn Jahren, in: Buero fuer die Gleichstellung von Frau und Mann der Stadt Zurich (Hrsg.): Geschlechtgleichstellung. Frauen in der Stadt Zurich 1990-2000. Eine Bilanz, Zurich, pages 25 to 36

This publication can be ordered from: Fachstelle fuer Gleichstellung, Ausstellungsstrasse 88, CH-8005 Zurich, Switzerland (<http://www.stadt-zuerich.ch/gleichstellung>)

2.3.2 Subsidies to the "Maedchentreff" Association (girls' centre association) in the City of Zurich (2001)

In March 2001, the "Maedchentreff" Association, an association born of the women's rights movement and committed to working with girls, decided to terminate its contract with the Department of Social Affairs and close down the drop-in centre it was managing. The girls' and young women's drop-in centre, opened in 1990, was the first of its kind in Switzerland. Its staff (all women) were widely recognized professionals in the field of working with girls and young women from way beyond Zurich. The reason the association gave for closing the drop-in was that the City Parliament had massively reduced its subsidy. Between 1998 and 2000, it was effectively cut from CHF 250,000 to CHF 185,000 (Beer, Fritschi 2002, page 48). In this context of public budget cuts, the "Maedchentreff" Association commissioned<sup>13</sup> an analysis of subsidies awarded to the "Maedchentreff". A small research initiative produced the following results:

- *Unjustified cuts in public subsidies*: at the time of the research, youth centres in the City of Zurich were attended by far more boys and young men than girls and young women. A rough estimate revealed that if the two groups were to have equal access to the types of services provided by youth centres, then the City should have allocated an additional CHF 765,000 to working with girls and young women – not less.
- *Misleading benchmarking*: the written contract of services established between the City and the "Maedchentreff" attributed expert functions for other public institutions to the person in charge of the "Maedchentreff". However in the benchmarking exercise, no different (higher) output/costs per hours worked were attributed to the expert services provided to other institutions. Thus, the average costs of services provided to the girls in the "Maedchentreff", and the corresponding subsidies, were over-estimated.
- *Benchmarking with problematic indicators*: services provided by the "Maedchentreff" were compared to those provided by other youth centres using output indicators. In the eyes of the persons in charge of the "Maedchentreff" Association, this was problematic for three reasons: 1) the need for supervision/counseling services is very different for young girls (aged 9 to 12 in the Maedchentreff's definition and practice) who have a different need for supervision/counseling services than adolescents over twelve. 2) Because of the work they are required to do at home, girls and young

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women usually have less time than their male counterparts to “hang around”. And non-supervised drop-in centres are not particularly attractive to them. They look for programmes that provide different services. This costs more. 3) Ordinary work with youth relies above all on experience and knowledge about working with them. Socio-cultural work with girls and young women demands new concepts. Thus, more resources are needed to carry out experimental work with various activities that cannot all be successful.

- *Disproportionate resources allocated to control*: in the City of Zurich, New Public Management tools were introduced, with new tools to monitor and evaluate services and higher reporting requirements. A rough estimate revealed that meeting these new requirements represented approximately a fifth of the subsidy in paid labor by the “Maedchentreff” as well as volunteer work by the Association’s Board of Trustees. The Board of Trustees needed to devote a great deal of its work to issues concerning the new reporting requirements. Such controlling instruments ruin small and innovative projects (Beer, Fritschi, 2002, page 49).

Publication (in German only):

Anne Beer, Priska Fritschi (2002): Eine Reihe in die Maedchenarbeit. 11 Jahre Maedchentreff Zurich, HRSG. von Verein Maedchentreff, Zurich, pages 48 and 49.

The brochure can be ordered from Verein maedchenpower, P.O. Box 9356, CH-8036 Zurich, Switzerland

2.3.3 Canton of Zurich: gender-specific analysis of cuts in public spending (2004)

In September 2003 the Government of the Canton of Zurich proposed a “budget stabilization programme” comprised of 144 measures designed to eliminate public deficits. The Canton’s Gender Equality Unit commissioned the Research Division of the University Centre for Social Work to carry out an analysis of those measures that appeared to “strongly relate to social integration”. Seven measures were selected for the analysis. Because financial resources were limited, the research could only look into who would be affected by these measures – women and men users of public services. Of the seven measures analyzed, three measures (budget cuts) had particularly strong effects on women:

- Cantonal complementary benefits<sup>14</sup> for beneficiaries of the national pension scheme (AHV/AVS) benefits and national invalidity insurance were cut.
- Grants to vocational training centres for further training were reduced.
- Cost-recovery mechanisms were introduced in the field of vocational counseling for adults.

Publication and online resources (in German only):

Hochschule fuer Soziale Arbeit, Forschung und Entwicklung (2003): Geschlechtsspezifische Auswirkungen ausgewaehlter Teile der Sanierungsmassnahmen San 04. Downloadable from:

<http://www.hssaz.ch/home> → Forschung und Entwicklung → Publikationen

**2.4 Gender-sensitive church budgets: activities since 2001**

Discussions about volunteer work in churches and the division of volunteer work between women and men had been going on before debates over gender-responsive church budgets were initiated. In 1999, after a two-year research initiative, the committee on women’s affairs of the regional Evangelical-Reformed Church of the Canton of Aargau and the Catholic committee for women’s affairs published their final report on volunteer work in churches of the Canton of Aargau. A first survey of unpaid

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<sup>14</sup> Retired persons with low incomes and little assets have a right to a “topping up” of their pension benefits according to the national law, some cantons have regulations about additional “topping ups”.

labor in Switzerland, conducted in 1997 by the Swiss Federal Office of Statistics, showed that 11 percent of the total volunteer work in institutions (including sports, political parties, interest groups) was done in churches and 13 percent in charitable institutions, which are often supported by churches. Men tend to get involved in sport clubs and politics, women in the social and charitable sectors. The study on churches in the Canton of Aargau included a questionnaire answered by 1,000 volunteers in church work. It demonstrated that women represented 80 percent of the volunteer workforce in low-level everyday activities and made up approximately 50 percent of church officials. The survey not only showed that unpaid and paid labor in churches were asymmetrically distributed between women and men; it also showed that allowances (entertainment allowances, sitting allowances) and other forms of support (infrastructure, insurance) were very inequitably shared, depending on the type of work<sup>15</sup>. In recent years, the two aforementioned committees have written a manual about engendering church budgets (in German only, not yet published).

### **Awareness raising, but no binding decisions**

An ecumenical working group had started working on gender equality and church budgets, when Bread for All and the Swiss Catholic Lenten Fund chose the slogan “Neue Noten braucht das Geld” (literally, “Money needs new notes”) for their 2001 campaign. The working group published a brochure entitled “Freier Blick auf Budgets! Kirchenbudgets aus Frauensicht” (literally, “A free look at budgets. Church budgets from a women’s perspective”). This was the start of many events and further training seminars on this theme in church-related institutions. As a follow-up to the March 2001 Swiss Federation of Evangelical Churches Women’s Conference, a letter was written recommending that the Federation and its member churches show unpaid labor in budgets and in reports on the churches’ “annual themes”. The Swiss Evangelical Women’s Federation also published fact sheets on unpaid labor and on financial issues in the church. To date, no local church, no church decision-making body has made any binding decision on gender-responsive budget analyses and budgetary processes. The working group and network that had worked on church budgets from a women’s perspective still exists today and meets at least once a year. But funds are lacking to ensure the coordination of this type of work.

The working group was comprised essentially of gender focal points of different church-related institutions. Heidi Zingg Knoepfli, a member of the working group, continues to give courses on “finance from a women’s perspective” that also look at how to find sponsors to pay for women’s unpaid labor in the church. In one of the reports<sup>16</sup> on her activities, she writes: “The courses that have been organized in cantonal churches show that people are more interested in getting answers to the technical questions they have about budgets and annual accounts (assets, liabilities, debtor, credit) than in discussing content-related issues. It is only when money stops being automatically available (where radical budget cuts are needed) that the situation is sometimes different (...).” Zingg Knoepfli explains people’s interest in the courses she organizes by the fact that “many women believe they do not understand much about budgets. They are shy about asking questions about budgets, analyzing budgets, and actively participating in defining new priorities in the way money is distributed.” Therefore the courses had to focus primarily on the majority’s interest in the “technical aspects” of budgets. As for setting new priorities and verifying that financial resources are allocated in ways that ensure gender equality, annual budget debates are not the only place where further discussion would be needed.

Zingg Knoepfli comes to the conclusion that: “in my opinion, budgets and guiding principles cannot not be considered simultaneously. The principles a society chooses to guide its way of life should be decided upon before money is distributed. In this way, debates over budgets in times when there is not enough money to cater to all needs are not as confrontational. When gender equality is a clearly ac-

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15 Final report of the “May God reward you” project: Schlussbericht, Projekt “Vergeld’s Gott”, 1999, hrsg. von der Fachstelle Frauenfrage der evangelisch-reformierten Landeskirche Aargau und der katholischen Frauenstelle Aargau, et al., page 49.

16 Heidi Zingg Knoepfli (2006): Bestandsaufnahme Workshops/Tagungen/Kurse in der Schweiz zu Budget und Gender, unveroeffentlicher Bericht vom 11. Dezember 2006



cepted guiding principle, women and men representing this principle have a greater say in these decisions.”

Publication and online resources (in both German and French):

Freier Blick auf Budgets. Kirchenbudgets aus Frauensicht, Hrsg.: Oekumenische Arbeitsgruppe, Brot fuer alle, Fastenopfer.

Libre regard sur les budgets. Les budgets d'églises sous l'œil des femmes, Ed.: Groupe de travail œcuménique, Pain pour le prochain, Action de Carême.

German version downloadable from: <http://www.bfa-ppp.ch/politik/thema.php?subnavi=gender>

Can also be ordered from:

(in German) Brot fuer alle, Postfach 5621, CH-3001 Bern, Switzerland, or from; Fastenopfer, Postfach 2856, CH-6002 Luzern, Switzerland

(in French) Pain pour le prochain, avenue du Grammont 9, CH-1007 Lausanne, Switzerland, or from; Action de Carême, case postale 103, CH-1000 Lausanne 13, Switzerland

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/

Coordination “Genre et développement” des œuvres d'entraides et des missions protestantes suisses  
/

“Gender and Development” Coordination Office of the Protestant Aid Agencies and Mission Societies of Switzerland: [studer@hekseper.ch](mailto:studer@hekseper.ch)

EFS Evangelische Frauen der Schweiz / FPS Femmes protestantes en Suisse (Protestant Women of Switzerland): [zinggknoepfli@bluewin.ch](mailto:zinggknoepfli@bluewin.ch) Website: <http://www.efs-fps.ch>

## **2.5 Gender-specific analysis of federal subsidies for the promotion of youth sports (2002)**

A gender-specific analysis of Youth+Sport (Y+S) subsidies<sup>17</sup> paid for by the Swiss Federal Office for Sport was carried out in the context of a gender mainstreaming project initiated by the Swiss Federal Office for the Equality of Women and Men. Given time constraints, the analysis did not cover the entire Y+S budget, but only the subsidies granted to sport associations, clubs and federations for Y+S activities and subsidies for the basic and advanced training of women and men trainers at cantonal level and in sport federations. In 2000, CHF 48 million were paid out in subsidies for sport activities, and CHF 4 million for the basic and advanced training of women and men trainers. That adds up to CHF 52 million. An additional 9 million in grants under such things as work done by experts or for training material were not analyzed.

Sport is one of the most common civil society activities subsidized by the State in Switzerland. The Youth+Sport programme was designed to promote sport activities and training for young people aged 10 to 20, and is a contribution to the promotion of popular sport. Unpaid labor and partially compensated volunteer work play a central role in sport. The move from volunteer to professional work is common – an aspect that could not be considered in the analysis. Surprising differences between urban and rural areas appeared in girls' and young women's access to sport promotion. In rural areas, there were significantly (proportionately) more girls and women who took part in sport activities. In addition to these differences, there were also differences between linguistic regions: girls' and women's participation in sport activities was lower in the French- and Italian-speaking regions of Switzerland than in the German-speaking region. It could not be determined whether these differences have anything to do with the fact that local sport clubs are favored in the allocation of subsidies or with how which sports are defined as worthy of being promoted. It was clear however that there was more gender equality in the promotion of sport in public schools (sport camps, special classes) than in sport clubs.

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<sup>17</sup> In German, “J+S” or “Jugend+Sport”.

The most important results were<sup>18</sup>:

#### Users of subsidized services

- In 2000, girls/women accounted for 40.2 percent of those taking part in Y+S subsidized sport activities. The percentage of subsidies that benefited girls and women was 37.3. Thus, Y+S subsidies in 2000 did not reach girls/women and boys/men equally. There were two main reasons for this: girls/women did not take part in Y+S subsidized activities as much as boys/men, and the Y+S activities in which they took part received on average less money than activities in which boys/men took part. In absolute terms, girls/women benefited from sports activities subsidized by about CHF 18 million, while their male counterparts benefited from subsidies of about CHF 30 million.
- The percentage of girls/women taking part in Y+S activities has only marginally increased over the past six years, so that access to services that benefit from public funding has practically stagnated.
- 19.3 percent of subsidies go out to the two sports most favored by girls/women, while 32.9 percent of subsidies go out to the two sports most favored by boys/men.
- Nearly a fourth (24.3 percent) of all Y+S subsidies go to Y+S sport classes where participants are mostly boys/men (more than 95 percent) and in which barely 20 percent of all young people take part. Sport disciplines where the girl/woman percentage is above 90 percent receive only 2.3 percent of all subsidies. One could argue that the subsidy amounts are only slightly disproportionate to the numbers of participants. The determining argument however is different: “Doing gender” is in fact already contained in the structure of the financial flows and of sport supply and demand. Subsidies additionally reinforce this tendency by strengthening the biased sport supply.
- A comparison with data from 1995 reveals that there has been a growing concentration of funding to sports such as football, ice hockey, etc. where boys/men are over-represented (more than 95 percent). In 1995, 28.9 percent of all subsidies went to these sports, while the percentage had gone up to 31 percent in 2000. Thus, more money goes to sports where young men are strongly over-represented.

#### Advanced training and paid allowances for women and men cadres

- The total percentage of women sport cadres who receive paid allowances is lower than the percentage of young women who attend the classes given by them. This applies to all sports and all training categories.
- In 2000, women sport cadres received 20.1 percent of all paid allowances, while their participation in leadership activities was significantly higher, at 28 percent.
- The higher the level of Y+S training, the lower the percentage of women sport cadres at that level. There is a big drop in the percentage of women sport cadres between categories 2 and 3 (the highest qualification). The percentage of women sport cadres in category 3 even went down slightly between 1995 and 2000, while their percentage went up in categories 1 and 2.
- The percentage of women in sport clubs is above average in younger age categories: 31 percent of volunteer members, 36 percent of young cadres and trainers, 28 percent of volunteer cadre work, and only 20 percent of all paid allowances.
- The percentage of women among Y+S trainees (Y+S basic and advanced training) is higher than their percentage in cadre activities. The latter is consistently lower than the percentage of women among participants in sport training.

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18 Summary by Corina Mueller. See: <http://www.equality-office.ch>

## Conclusion

What does this analysis reveal? What does a budget analysis bring to a detailed survey of women and men clients and actors in public subsidies?

- The analysis reveals that the gendered structure of public expenditure is not identical to the structure of clients and actors of subsidized projects.
- The focus was on resources devoted to promotion projects. This is crucial for gender mainstreaming and for a public policy effort geared towards reaching all people, since promoting also means making resources available.
- Y+S contributions represent an important tool in the promotion of sport in Switzerland. The allocation of subsidies and the setting of criteria for granting them not only control and structure civil society organizations. They also promote specific values and norms, and include some people while excluding others. In sectors that are strongly gender-biased, they also impact on gender roles (“doing gender”).

## Study (in German, not published):

Mascha Madoerin, Geschlechtsspezifische Budget-Analyse der Abteilung Jugend und Sport im BASPO. Eine Analyse der J+S Subventionen, September 2002.

For further information, please contact: [martin.jeker@baspo.admin.ch](mailto:martin.jeker@baspo.admin.ch)

## Online resources (in both German and French):

A four-page summary of the study in both German and French can be downloaded from: <http://www.equality-office.ch/> -> Gender Mainstreaming

## Contact details:

Swiss Federal Office for the Equality of Women and Men: [Corina.Mueller@ebg.admin.ch](mailto:Corina.Mueller@ebg.admin.ch)

Swiss Federal Office for Sport, Youth+Sport: [martin.jeker@baspo.admin.ch](mailto:martin.jeker@baspo.admin.ch)

## **2.6 Swiss Agency for Development and Cooperation gender-responsive planning and budgeting pilot project (2004 onwards)**

At the end of 2004, the Swiss Federal Department of Foreign Affairs/Swiss Agency for Development and Cooperation (SDC), Governance Division, Gender Desk commissioned a feasibility study<sup>19</sup> for a gender-responsive budgeting exercise meant to institutionalize gender mainstreaming within SDC. The feasibility study proposed three projects. The first project (project 1) was to look at the volume of financial resources allocated to the promotion of gender equality within SDC, e.g. allocations to people in charge of gender issues in various SDC divisions (gender focal points, gender desks, etc.), and costs associated with measures aimed at promoting gender equality in access to further training and in the generation of know-how. The promotion of gender equality in procurement policies and procedures and in the commissioning of studies to external experts was also to be examined. Project 1 is still in its preparation phase.

The other two projects (projects 2 and 3) relate to SDC project funding. One concerns the gender-responsive analysis of the planning and budgeting of SDC-funded projects and programmes, the other the gender-responsive evaluation of projects and programmes. From the start, it was clear that the concepts of projects 2 and 3 had to take into account international experiences with gender equality mainstreaming as well as international standards (e.g. OECD/DAC<sup>20</sup> Gender Policy Marker, lists of criteria developed by United Nations organizations<sup>21</sup>).

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19 Mascha Madoerin, Gender-responsive Budgetanalysen in der DEZA. Eine Machbarkeitsstudie, März 2005 (in German only, unpublished).

20 Organization for Economic Cooperation and Development/Development Assistance Committee.

21 In particular, the ILO Gender Audit Report (2002).

For its first pilot project, SDC chose to conduct a GRB analysis of SDC-funded development programmes and projects, focusing on the planning and decision-making processes they entail. This pilot project will be developed by SDC Gender Desk into a project focused on project planning.

In 2006, the results of the pilot project were presented at two seminars. Because of the complexity and diversity of SDC-funded projects, the idea of developing and working with indicators was abandoned. Rather, the idea was to question and measure the extent to which the promotion of gender equality was integrated into program and project planning and budgeting (compliance questionnaire). Thirty-three projects from three partner countries were screened. Documents screened were those submitted to SDC Operational Committee for approval (credit proposals). They were screened using a standardized, thus quantifiable, GRB Checklist. There were three parts to the GRB Checklist, reflecting three broad areas of gender equality mainstreaming: 1) gender equality as a transversal theme was captured in the Gender Equality Mainstreaming Checklist (or GEM Checklist); 2) gender equality as a commitment to the achievement of CEDAW goals was measured through the Gender Equality Issues Checklist (or GEI Checklist); and 3) special programs and projects targeted at women and/or men were captured in project identification part of the GRB Checklist.

These three aspects of gender equality are covered in separate parts of the GRB Checklist. Depending on the type of information one wants to extract, these aspects can be analyzed separately or together and linked to budgetary allocations:

- The GEM Checklist makes it possible to say to what extent gender equality is mainstreamed in programs and projects, in how many projects gender equality is mainstreamed, the total financial volume they represent, etc.
- The GEI Checklist makes it possible to identify the issues related to the promotion of gender equality that SDC specifically addresses (content-wise and financially).
- The project identification part of the GRB Checklist can provide information about the funding given to women's projects (stricto sensu).

Publication and online resources (in English):

Mascha Madoerin and Thor Erik Maeder, SDC Gender-responsive Budgeting Pilot Project. Towards Gender-responsive Planning and Budgeting, June 2006. Not published. For further information, please contact: [Annemarie.Sancar@deza.admin.ch](mailto:Annemarie.Sancar@deza.admin.ch)

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## ANNEX

**Table 1: Paid and unpaid labor of people aged 15 and over living in the Canton of Basle-City**

		Women	Men	Women & Men	Women & Men
		in hours (x1 mio.)	in hours (x1 mio.)	in hours (x1 mio.)	in CHF (x1 mio.)
N	Unpaid labor				
P	Paid labor				
N	Preparing meals	31.9	12.6	44.5	1,144.5
P	Public health and social services			29.4	1,045.1
P	Manufacturing			28.8	1,296.8
N	Cleaning the house, the flat	20.4	7.7	28.0	709.6
N	Pets, flowers, garden	12.3	9.6	22.0	494.3
N	Shopping, going to the post office	12.6	8.4	21.0	548.0
P	Real estate, IT, R&D			20.2	882.8
N	Washing the dishes, setting the table	12.6	6.4	19.0	448.3
P	Business, repairs			18.6	499.0
N	Helping the children with their homework, playing with them, going with them for a walk	11.0	7.4	18.5	680.8
P	Misc. services			15.2	387.0
P	Transportation, communications			13.6	370.2
P	Construction industry			13.2	401.1
N	Laundry, ironing	10.2	2.3	12.4	297.3
P	Public administration, organizations			11.8	523.8
P	Education			11.1	451.0
N	Administrative work	4.0	4.9	8.9	330.7
N	Manual work such as knitting, needlework, minor repairs around the house, etc.)	4.6	3.8	8.4	265.8
P	Credit institutions, insurance industry			(7.3)	(518.7)
N	Volunteer activities	2.6	4.6	7.2	295.4
N	Informal unpaid labor (helping out neighbors, etc.)	4.5	2.5	7.0	224.0
N	Feeding children (babies), bathing them	4.4	1.0	5.5	169.5
P	Hotel industry, restaurants			(3.4)	(71.5)
N	Accompanying children	1.0	0.6	1.6	58.4
N	Care-giving to dependents within the household	(0.3)	(0.2)	(0.4)	(13.3)
	Not specified			(0.8)	
	Total	132.6	71.9		
	Total unpaid labor			204.4	5,679.9
	Total paid labor			173.3	6,453.5
	Total unpaid labor carried out by women			132.6	3,613.7
	Total paid labor carried out by women			75.3	2,387.8
	Total unpaid labor carried out by men			71.9	2,066.3
	Total paid labor carried out by men			98.0	4,065.7

(): Sample very small

Source: Gleichstellungsbuero, Stat. Amt und Frauenrat des Kantons Basel-Stadt (ed.) (2003): Der kleine Unterschied in den Staatsfinanzen, Geschlechterdifferenzierte Rechnungsanalysen im Kanton Basel-Stadt, pages 119 and 123

**Table 2: Unpaid labor and fiscal revenues in the Canton of Basle-City (2000)**

	CHF (x1 mio.)	CHF (x1 mio.) Women's unpaid la- bor
Services provided by households and considered as unpaid labor		
Housework in the Canton of Basle-City	4,238.5	2,777.8
Care-giving (within the household)	922.0	591.2
Services provided to neighbors, friends, relatives	224.0	145.1
Volunteer activities	295.4	99.5
Total	5,679.9	3,613.7
Fiscal revenues of the Canton of Basle-City		
Income tax (households)	1,179.1	
Wealth tax (households)	197.3	
Corporation tax	390.0	
Tax on capital	93.7	
Total	2,071.6	

Source: Gleichstellungsbuero, Stat. Amt und Frauenrat des Kantons Basel-Stadt (ed.) (2003): Der kleine Unterschied in den Staatsfinanzen, Geschlechterdifferenzierte Rechnungsanalysen im Kanton Basel-Stadt, page 126

**Table 3: Unpaid labor and public expenditure in the Canton of Basle-City (2000)**

	CHF (x1 mio.)	CHF (x1 mio.) Women's unpaid la- bor
Services provided by households and considered as unpaid labor		
Housework in the Canton of Basle-City	4,238.5	2,777.8
Care-giving (within the household)	922.0	591.2
Services provided to neighbors, friends, relatives	224.0	145.1
Volunteer activities	295.4	99.5
Total	5,679.9	3,613.7
Public expenditure of the Canton of Basle-City		
Personnel costs (hospitals)	502.0	
Personnel costs (kindergartens, public schools, vocational counseling, further training)	179.1	
Total personnel costs (all civil servants of the Canton of Basle-City)	1,637.3	
Total	3,690.8	

Source: Gleichstellungsbuero, Stat. Amt und Frauenrat des Kantons Basel-Stadt (ed.) (2003): Der kleine Unterschied in den Staatsfinanzen, Geschlechterdifferenzierte Rechnungsanalysen im Kanton Basel-Stadt, page 127

**Table 4: GRB CHECKLIST (SDC GENDER-RESPONSIVE BUDGETING CHECKLIST)**

SDC has chosen to mainstream gender equality (see SDC Gender Equality Policy 2003). Following SDC’s mainstreaming approach, inequalities between women and men can be reduced by (a) integrating gender equality as a transversal theme in all projects and programmes; (b) working with specific projects and programmes targeted at women and/or men that promote gender equality or “gender specific projects and programmes”; (c) institutionalizing gender equality in, or “engendering”, organizations. Furthermore, the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) obliges State Parties to the Convention to actively combat discrimination against women, advance women so they have the same access to human rights as men, eliminate stereotypical role allocation, guarantee and advance equality for women in politics, education, work, social security and the family.

The following **tool** is designed to collect the following information about new projects or new phases of on-going projects:

- A. Project number, geographical area, sector, target group and proposed credit;
- B. Project’s level of compliance with SDC’s Gender Equality Policy (2003);
- C. Core issue(s) the project addresses in its effort to promote equality between women and men.

The **documents screened** are those submitted to the Operations Committee: the Credit Proposal and its annexes (ProDoc, logframe, detailed budget, TORs, etc.).

The tool – and the information collected – allows *inter alia*:

- 1) SDC Programme Managers (geographical desks at HQ) and Programme Officers at COOFs to check credit proposals before their submission to the Operations Committee for their compliance with SDC’s Gender Equality Policy. The tool thus serves as a **planning instrument**;
- 2) SDC Gender Unit (at HQ) to offer SDC staff **access to structured information** about projects and programmes that promote gender equality;
- 3) SDC Evaluation & Controlling to better monitor the implementation of SDC’s Gender Equality Policy.

**PROJECT IDENTIFICATION**

<b>Project No.</b>	<b>7F-</b>	1	Phase No.	
Description (Title)				
Start Date		End Date		
Department		Organizational Unit		
Responsible Per-		SDC Contract Part-		
Geographical Fo-		Sector		
<b>2 Target Group</b> (please tick)	Exclusively girls and/or women	<input type="checkbox"/>	Exclusively boys and/or men	<input type="checkbox"/>
	Mostly girls and/or women	<input type="checkbox"/>	Mostly boys and/or men	<input type="checkbox"/>
	Girls/women and boys/men equally	<input type="checkbox"/>	Not specified	<input type="checkbox"/>
<b>Prop. Credit</b>		<b>Actual 2005 (CHF)</b>		
MDG 3		Gender Policy		

## GEM CHECKLIST (GENDER EQUALITY MAINSTREAMING CHECKLIST)

Scores: 3 – Fully, in detail, elaborately    2 – Significantly    1 – Superficially    0 – Not at all

Question		Supporting evidence	Yes	No	Score (3-0)
1	<b>Are promoting gender equality and/or combating discrimination against women explicit goals of the project?</b>	a) Is promoting equality between women and men mentioned in the summary?			
		b) Is promoting equality between women and men mentioned in the justification/rationale?			
		c) Is combating discrimination against women mentioned in the summary?			
		d) Is combating discrimination against women mentioned in the justification/rationale?			
2	<b>Has a gender analysis or gendered context/situation and stakeholder analysis been carried out?</b>	a) Are gender issues in project-relevant sectors, policies and legislation covered?			
		b) Is the data collected, compiled, analyzed and fed into the project gender-disaggregated?			
		c) Have women's practical and strategic gender needs, and (changes in) access to and control over resources ( <i>inter alia</i> power, time, financial resources) been analyzed?			
		d) Have men's practical and strategic gender needs, and (changes in) access to and control over resources ( <i>inter alia</i> power, time, financial resources) been analyzed?			
		e) Have the gender division of labor and changes in the gender division of labor been analyzed? (reproductive, productive, community-managing and political roles; paid and unpaid labor)			
		f) Does the information provided in the gender analysis explicitly feed into project design?			
3	<b>Have output indicators been developed that specifically refer to gender equality? Or, if there are no output indicators, do expected outputs specifically refer to gender equality?</b>	a) Is the data that is collected, compiled and analyzed gender-disaggregated?			
		b) Is the extent to which practical and/or strategic gender needs are met covered in expected outputs and/or in output indicators?			
		c) Are there quantitative as well as qualitative output indicators that allow the monitoring of women's and men's participation in consultative and decision-making processes at project level?			
		d) Do expected outputs refer to changes in the division of labor between women and men and/or are there output indicators that allow the monitoring of these changes? (reproductive, productive, community-managing and political roles; paid and unpaid labor)			
		e) Do expected outputs refer to women's and men's levels of access to and/or control over project outputs, and/or are there output indicators that allow the monitoring of women's and men's levels of access to and/or control over project outputs?			
4	<b>Have outcome indicators and/or key questions been developed that specifically refer to gender equality?</b>	a) Are there outcome indicators and/or key questions that allow the monitoring of changes in social norms, attitudes and practices affecting women and/or men?			
		b) Are responsibilities and resources allocated for gendered outcome monitoring clearly defined?			
		c) Are responsibilities and resources allocated for gendered evaluations clearly defined?			



5	<b>Do planning and implementing institutions have the gender expertise necessary to mainstream gender equality into the project?</b>	a) Is there a budget line for the mobilization of gender expertise?			
		b) Is the SDC Gender Unit, a SDC-HQ and/or a SDC COOF Gender Focal Point associated with the project?			
		c) Are external gender experts (consultants) associated with the project?			
		d) Are grassroots organizations with sound gender expertise project partners?			
		e) Are national NGOs with sound gender expertise project partners?			
		f) Are Government-affiliated bodies with sound gender expertise project partners? (e.g. National Women's/Gender Equality Machinery)			
<b>TOTAL SCORE (15-0)</b>					

### GEI CHECKLIST (GENDER EQUALITY ISSUES CHECKLIST)

A – Central commitment      B – Important commitment      C – Expected side-effect      D – Not at all

<b>The project explicitly promotes equality between women and men in:</b>				<b>A, B, C or D</b>	
1	<b>Access to quality services</b> (education, training, health, social, legal, financial, etc.) that address women's and men's different needs and priorities				
	<input type="checkbox"/> Education (a)	<input type="checkbox"/> Training (b)	<input type="checkbox"/> Health (c)		<input type="checkbox"/> Social (d)
	<input type="checkbox"/> Legal (e)	<input type="checkbox"/> Financial (f)	<input type="checkbox"/> Other: (g).....		
2	<b>3 Decision-making processes at household/family and/or local/community levels</b>				
	<input type="checkbox"/> Household/family (a)	<input type="checkbox"/> Local/community (b)			
3	<b>4 Regional-, national- and international-level governance, including human rights</b>				
	<input type="checkbox"/> Regional (Districts, Regions) (a)	<input type="checkbox"/> National (b)	<input type="checkbox"/> International (c)		
4	<b>Time burden of paid and unpaid labor</b>				
	<input type="checkbox"/> Time burden of unpaid work on women reduced (a)		<input type="checkbox"/> Paid work shared equally (b)		
5	<b>Access to and control over assets</b> (e.g. land, housing, credit) <b>and income</b>				
	<input type="checkbox"/> Land (a)	<input type="checkbox"/> Housing (b)	<input type="checkbox"/> Credit (c)		<input type="checkbox"/> Income (d)
6	<b>Physical and/or social and economic mobility</b>				
	<input type="checkbox"/> Physical mobility (a)	<input type="checkbox"/> Social and economic mobility (b)			
7	<b>Living lives free of violence</b>				
	<input type="checkbox"/> Domestic violence (a)	<input type="checkbox"/> Human trafficking (b)	<input type="checkbox"/> Forced labor (c)		<input type="checkbox"/> Armed conflicts (d)
	<input type="checkbox"/> State violence (penal and security systems, etc.) (e)				

The first part (GEM) of the GRB Checklist was inspired from a checklist presented in the International Labour Organization Gender Audit Report (<http://www.ilo.org/> -> gender -> Gender Audit Report) and the OECD/DAC Gender Policy Marker (first version).

The second part (GEI) of the GRB Checklist was developed with CEDAW and SDC criteria in mind.