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**IMPLEMENTATION OF GENDER BUDGETING IN THE
FEDERAL STATE OF BERLIN**

**II ANDALUSIAN CONFERENCE ON ECONOMY AND BUDGETING
WITH A GENDER PERSPECTIVE**

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0. PRELIMINARY REMARK

Ladies and Gentlemen,

First of all I would like to thank you sincerely for the invitation to this Second Andalusian Congress on Gender Mainstreaming out of the perspective of Economy and Finance.

For the Federal State of Berlin and for myself, this is an opportunity to present to you some experiences on Berlin's Gender-Budgeting process, which has been introduced in 2003. But above all, I would like to congratulate you already now to this excellent congress that documents - with it's over 1000 participants and its ambitious programme - an enormous interest in gender political topics. And I would like to emphasize as well on the following: with high respect I noticed that this congress has a nearly equal parity of genders within the participants. The gender discourses seem to reach the heart of our society! And that is exactly what politics on Gender Mainstreaming is intending.

It is important to me to strengthen together with you the European linking-up to introduce a gender equal budget and economy policy. This encourages at the same time - as you know - the positive competition among the players involved, as well as the joint learning on the use of gender differentiating methods in politics and administration. And where political decisions are being linked with the various equating-orientated perspectives - which is visible already in some European countries and in experiences of the international development cooperation - positive impacts on the real conditions of life and work of women and men can be observed.

First I would like to address Berlin's policy of equal treatment in general and then refer to the process of implementation of Gender Budgeting in the Federal State of Berlin.

On Berlin's statewide and district wide level, since about twenty five years there is a clear political commitment for a cross-sectional orientated women's and equal treatment policy. Considerable success on equal treatment of women and men can be noticed as well as the reduction of discrimination of women, to mention, among others things, only:

- the enforced prevention and intervention in the area of violence against women and girls and the improvement of cooperative aid offers for affected persons;
- specific encouragement strategies and programmes for women and active labour market policy measures to be created in accordance with gender equality;
- the adequate consideration of women in measures for vocational qualification and integration;
- the improvement of the situation of women at the Universities of Berlin and in science;
- the improvement of the situation of women in the civil service by mandate of the Federal State Law of Equal Treatment;
- the implementation of representatives of women and women's commissioners in the administration of the Senate and of districts and universities.

Many of these successes can be attributed to the department of the Senate that is responsible for women's politics, which at first in 2002 was linked to the department of economics and labour and in 2006 was connected organizationally to the department of economics and technology.

Being aware of the unsatisfactory effect of women developing politics, the Federal State of Berlin has started, in accordance with other federal states and with the guidelines given by the European Union, to introduce the innovative gender political strategy of the Gender Mainstreaming/Gender Budgeting as a cross-sectional task within all federal state ministries and district administrations.

Here it has to be noted that until today Berlin is the only federal state which phrased the implementation of Gender Budgeting in the federal state budget explicitly and which is now integrating Gender Budgeting into the complete budgeting process. The hitherto existing status of implementation already is creating for the parliamentary consultation process in the Berlin House of Representatives a first foundation to receive gender differentiated transparency of costs and to consider gender relevant findings on political decisions. All in all, in the area of Gender Mainstreaming/Gender Budgeting, Berlin is much more advanced as other German federal states and the German federal level.

But Gender Mainstreaming/Gender Budgeting is not happening in the administration of Berlin just like that; its introduction and qualified

implementation need certain strategic-conceptual conditions and also many players within administration, politics, consultation, science and society.

I am defining the political strategy of equal treatment of the Gender Mainstreaming as a process of organizational development, which will materialize only on the long term and whose successful implementation becomes manifest, among other things, in the use of specific tools:

- tools of consultation (direction and control tools);
- tools of education (to create competence of gender);
- analytical tools (gender differentiating data collection and analyses; gender analyses, guidelines/check lists);

Let me point out here only some conditions, which we have introduced successfully - besides the consideration of the Top-down-Method:

- the clear political draft resolutions;
- the Federal State Commission Gender Mainstreaming as the highest board of control;
- Gender Mainstreaming/Budgeting Office; it is the central ministerial coordination, consultation and service point for the statewide implementation of Gender Mainstreaming/Gender Budgeting and was set up in 2003 as administrative department of the former Senate Department of the Senate for Economics, Labour and Women's Issues. It mainly takes care that the gender orientated guidelines of the Senate decisions, the Berlin's House of Representatives decisions and those of the Federal State Commission Gender Mainstreaming can be implemented successfully (long lasting, quality orientated and transparently) in the administration of Berlin;
- the appointment of gender commissioners in the administrations of the Senate and of the districts;
- the production of gender competence by means of further education and advanced training;
- the process orientated introduction of Gender Mainstreaming/Gender Budgeting in all administration offices of the Senate and of the districts;
- the involvement of external gender- and process consultation to support practical implementation activities in the administrations;
- the administratively reaching across working group Gender Budgeting;
- the enforcement of gender differentiated data collection;

- the introduction of Gender Mainstreaming methods (gender check for Senate drafts, Gender Budget - profit analysis);
- the set up of the internet presence of the Gender Mainstreaming Office as a forum of knowledge and communication for the administration, politics and science as well as for citizens;
- the annual report to the Berlin House of Representatives on progress in the implementation of Gender Mainstreaming/Gender Budgeting (Gender Controlling).

1. WHAT IS GENDER BUDGETING?

Gender Budgeting is the finance political tool of the political strategy of equal treatment of the Gender Mainstreaming. It is an effective tool of analysis and control, which produces gender equality also by a changed budgeting management and budgeting policy respectively. This implies that the common budgeting policy can produce unfair distribution effects and that girls/women and boys/men do not have the same access to federal benefits.

2. GENDER BUDGETING IN GERMANY

On the German federal level there have been carried out different activities to prepare Gender Budgeting. In 2005, there had been assigned a feasibility study - which has been published in the meantime - in order to check on possibilities of Gender Budgeting for the federal budget. Moreover, since 2006 the Federal Ministry of Family, Seniors, Women and Youth is carrying out expert discussions and events on Gender Budgeting with external professionals. In this context special focus has to be put on a conference of the Friedrich-Ebert-Foundation with the title "Gender Budgeting - new perspectives for the policy of equal treatment", which took place as well in the year 2006.

The German Federal Minister of Finance - Peer Steinbrueck - said in his inaugural speech:

"When it is about (on Gender Budgeting, UW) to improve the quality of results and to reach out for a more efficient use of public funds - also in the sense of politics of equal treatment, then you will have me as the Minister of Finance on your side very soon."

Here there can be noted definitely an openness for political strategies for equal treatment in finance politics on the German federal level. And the answer would be: Gender Budgeting in terms of quality is an ambitious process of analysis and control that is considering technical and gender specific criteria and by this is scrutinizing the efficient use of public funds on the basis of objective criteria and methods. In the civil service the focus is on output at first. But in order to reach a good (and gender equal) output, first the input has to be dealt with, and the employees have to be trained and qualified so that they can use gender tools and can link the respective results to gender political targets.

3. GENDER BUDGETING IN THE FEDERAL STATE OF BERLIN - POLITICALLY DOCUMENTED WILL (TOP-DOWN-METHOD)

The topic "equality of genders" was discussed in the budget already in the mid of the 1990's in the Berlin House of Representatives and the federal state departments were obligated to report on the "use of funds for the equal treatment" on regular basis. These reports concentrated on the composition of specific measures of encouragement for women within the several Senate departments. This led to an overview of the (relatively small) sum of those funds, which were estimated by the federal state ministries for political measures of equal treatment. However, this shortened process did not provide information on how the budget funds - in terms of expenditure - for certain public benefits (sports, education, economy, culture) were differentiated in regard to distribution to boys and girls as well as women and men. This is why in Berlin there has been introduced an ambitious and complex approach of Gender Budgeting. In this respect the role of the "Berlin initiative for a gender equal management of budget" out of the so-called NGO-area is not to be underestimated.

As many of you might know, Gender Budgeting does not intend to install so called special budgets for the women or for the equal treatment, but is an integrated approach that analyses for example all public expenditure on terms of gender specifications and that raises the question how is the gender specific distribution of the budget funds and which effects does the distribution have on the living conditions of women and men. Do they enforce existing inequalities or do they contribute to their reduction?

The obligation to implement Gender Budgeting in the administration of Berlin is based on a high number of decisions that have been made since 2002 by the Berlin House of Representatives and by the Senate – on the

district level supplementary by the Rat der Bürgermeister (RdB – counsel of mayors) and that have been further developed continuously. Due to the broad and extended process of implementation the acceptance of Gender Budgeting could be increased.

As the administration of Berlin is build up on two levels with nine Senate administrations (federal state ministries) and twelve district administrations, Gender Budgeting in Berlin is tested by means of diverse methods. The Senate administrations follow the classical titles that form as the smallest unit the revenue and the expenditure of the financial budget. The districts follow the output (product budget) and examine in accordance with a gender differentiated profit analysis, which offers and benefits are claimed mainly by girls/women or mainly by boys/men.

It is the target to get more equality of chances and of genders at the distribution of public funds for girls/women and boys/men by a gender equal budget planning and policy.

At first the focus is on a gender-differentiated transparency of costs at the use of public funds for certain expenditure areas (on Senate level in the main group 6, these are the benefits and allowances) and on district level for certain (56) product areas.

On federal state level the Berlin House of Representatives has requested, with the decision on "finance political tools of Gender Mainstreaming (Gender Budget)", all Senate administrations and districts for the first time to pave the way that in future a gender sensitive analysis and reporting towards the main committee can be considered when drafting the budget plans.

Further conditional decisions of the Berlin House of Representatives with regard to Gender Budgeting established in 2005 and 2007 an extended process of implementation for the Senate and district administrations. In the Senate administrations first analysis results have been displayed already in the double budget 2006/2007 in the general explanations and the title explanations of the main group 6, while the focus was put on the primary level of use. But the in the several individual plans displayed gender sensitive information has not been significant enough to deduct from it already control relevant necessities in regard to a gender equal distribution of funds. Along with the double budget 2008/2009, which at present is discussed in the expert committees, the data collection in the departments has been intensified, and correspondingly the attention of the Representatives for the in the budget displayed gender sensitive information has increased.

Based on a respective RdB-decision, the Gender Budget Analysis on 56 products has been made an obligation in the district administrations effective 2006. The data of these products are demonstrated in the preliminary reports of the district budget plans and, if necessary, at the various products in the product budget. For those 56 products, which have to be considered according to the RdB-decision, there have been defined gender relevant targets with quantitative and qualitative features within externally moderated work shops. The first experiences with the target group of the persons in charge for the product are ambivalent: besides positive results in regard to the definition of gender relevant targets, many of the professionally responsible product mentor groups have doubts about the Gender Budget approach or even reject it.

4. THE STATEWIDE WORKING GROUP GENDER BUDGETING

Composition of the working group and work assignment

The working group Gender Budgeting is a reaching across the administration board, where next to representatives of the federal state ministries and district administrations there are as well external professionals. Also there are non-government organizations¹ as well as external consulting institutions participating. The Department Chief for the Budget of the Senate Department for Finance is heading it. The working group is working on the conceptual basics for an implementation of Gender Budget. It is really helpful that during the process there are participating as well a female representative and a male representative of the main committee of the Berlin House of Representatives.

The cooperation between the Gender Mainstreaming Office at the Senate Department for Economics, Technology and Women's Issues and the Senate Department for Finance has proved of value and guarantees the immediate implementation in guiding instructions for the administration as well as for transparency, quality and continuous further development of the Gender Budget method.

Method of operation and results

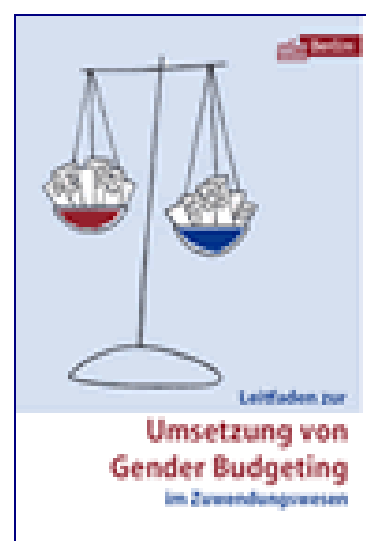
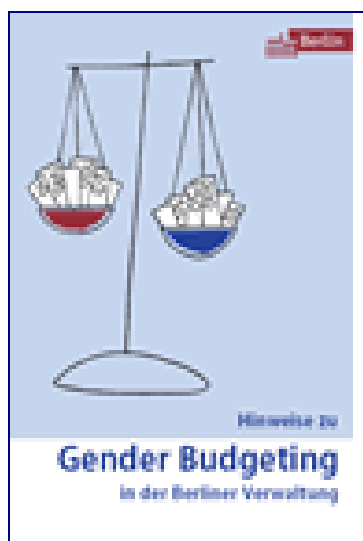
Since summer 2003 the working group is meeting on monthly basis. As proposed by the Federal State Commission Gender Mainstreaming, the work

¹ Berlin initiative for a gender equal management of budget

results have influence on Senate decisions and administration regulations (disposition circulars), obligations and RdB-decisions and by this way become immediate administration exercise. Already in the process of planning the budget it is intended to phrase definite gender orientated requirements to all departments and/or district offices. This procedure requires continuous gender differentiated data collection as well as gender-effect-studies.

The work of the working group members was accompanied by comprehensive activities of further education, speeches and comments from experts of Gender Budget on European, federal, federal state and district level.

And it is the intention of the working group to comprehensibly prepare the practice-oriented knowledge, which has been generated in Berlin, for budget professionals, experts and product mentors as well as for the political decision level. The experiences indicate that problems to accept the implementation of Gender Budgeting can be cut back by providing tools. This is why members of the working group have already provided two brochures (guideline and advises) for the implementation of Gender Budgeting in the administration of Berlin, which have been made available for the employees of the Senate and district administrations for their professional work in budget relevant areas as well as for the instructors who deal with budgets and accounting and for the instructors of the administration academy.



5. GENDER BUDGET PROFIT ANALYSIS (CRITERIA)

The Gender Budget profit analysis identifies within the elected titles or products whether the programmes/offers/benefits are claimed more by women or more by men (girls or boys). Additionally the gender specific distribution of budget funds/budgets will be determined as an amount and will then be calculated into percentages. In the year 2005 the actual expenditure of the main group 6 has amounted to about 7.8 billion EUR - which forms about one third of the total expenditure volume. This as well underlines the significance of these expenditures.

With the profit analysis one of the possible tools of a gender specific budget analysis has been chosen. This procedure requires a continuous data collection and data examination. Gender differentiated data collection have a high value for Gender Budgeting. They allow the analysis of different effects of measures on the living conditions of women and men; they reveal inequality, common ground, successes and stagnations.

Conditions for a qualified Gender Budget profit analysis are the following questions:

- **Target group:** Who profits directly from expenditures of public benefits and who causes costs?
- **Profit:** Which gender-differentiated profit arises for women and men? Who participates, are there significant differences?
- **Distribution:** How are the budget funds distributed on certain public benefits/tasks?
- **Reasons:** What reasons are there for the gender specific resource distribution?
- **Measures/Control:** Which gender political targets and measures have to be developed in order to proceed?

6. PRACTICAL EXAMPLES AND FIRST RESULTS

A. Federal state level: Senate Department for Economics, Technology and Women's Issues

13 30/892 31 - Allowances within the GRW- commercial economy

reference parameter: number of jobs

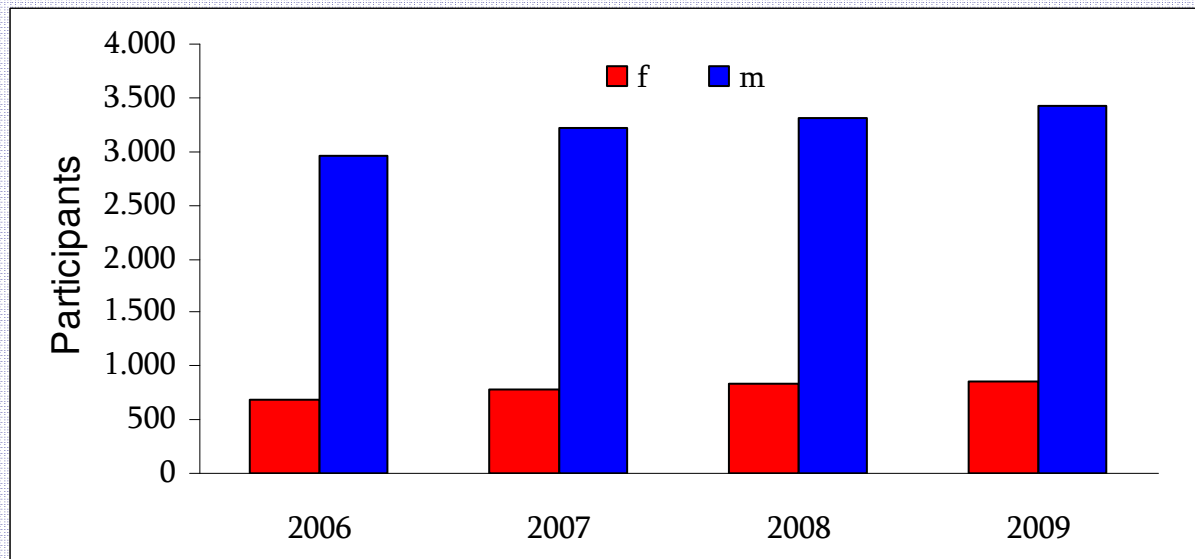
	2006		2007		2008		2009	
Utilization	f	m	f	m	f	m	f	m
Absolute part	5.240	10.719	4.686	9.514	4.641	9.009	4.795	8.905
Relative part in %	32.8	67.2	33	67	34	66	35	65
Resources in thsnd €	17.075	34.983	18.150	36.850	25.075	49.145	26.425	49.075

Increasing tendency of jobs for women until 2009

- Putting on women specific encouragement focuses possible (e.g. encouragement for investments to create telework jobs)
- Control after complete exhaustion of the programme in 2007

13 20/685 42 - Benefit to the TU-Berlin (University of Technology) to finance follow-up contact programmes

reference parameter: participants (alumni/degree holders) at events and seminars



Low proportional representation of foreign female degree holders in the follow up contact programmes

Comparison: Students at the TU-Berlin (University of Technology) and alumni in the follow- up programmes

Fall semester 2006/2007 at the TU-Berlin								2006		2007	
Students		Students		German Students		Foreign Students		Alumni		Alumni	
total		total		total		total		total		total	
f	m	German	Foreign	f	m	f	m	f	m	f	m
28.344		28.344		22.515		5.829		3.654		3.995	
10.281	18.063	22.515	5.829	7.993	14.522	2.288	3.541	688	2.966	777	3.218
36,3%	63,7%	79,4%	20,6%	35,5%	64,5%	39,3%	60,7%	18,8%	81,2%	19,4%	80,6%

As well at the TU-Berlin low proportional representation of foreign female degree holders

Control:

- preferred admission of female alumni to international seminars
- offer of special seminars for vocational orientation and for vocational preparation for foreign female students

13 30/671 40 Adjustment of bankruptcies of the IBB out of the liquidity fund of Berlin

Reference parameter: Female and male general managers

	2006		2007		2008			2009
Utilization	f	m	f	m	f	m	f	m
Absolute part	0	18	1	5	2	8	1	9
Relative part in %	0	100	17	83	20	80	10	90
Resources in thsnd €	0	2.000	167	833	300	1,200	180	1.620

Fewer bankruptcies of female general managers

Business registrations in 2006 of individual enterprises in Berlin: 37.264, thereof women: 11.893 = 31.9%

- sound preparation by women for starting own business
- small readiness to assume risk

⇒ fewer bankruptcies

B. District Level Lichtenberg of Berlin

District Level: Gender Budget Profit Analysis							
Product budget 2008/2009 District comparison			District office Lichtenberg				
			PSB 2006 Product costs total	Utilization			
				Absolute		Percentage	
				Female	Male	Female	Male
	18	Business development					
1	76801	Trade/Business certificates	253.473 €	3553	12311	22,4%	77,6%
2	76844	Trade/Business legal registrations	93.970 €	402	1394	22,4%	77,6%
	52	Maintenance and new development of parks and open space					
3	72640	Public playgrounds and movement areas					
	70	City library					
4	75476	Borrowing	1.784.679 €	984.298	600.535	59,2%	36,1%
	76	Music school					
5	79395 (76773)	Music education	3.246.324 €	1606	1280	56,0%	44,0%
6	79396 (72807)	Music events	222.480 €	12.256	6.806	64,0%	36,0%
	80	Further education					
7	79027	Education centre - language integration courses according to mandate by law or politics	406.590 €	1208	558	68,0%	32,0%
8	79026 (76834)	Lectures (courses, trainings, examinations, individual events, language tests, incl. consultation on education, exhibitions/projects and statistics	1.721.760 €	10893	3723	75,0%	25,0%
9	78374	Training courses to get diplomas retroactively					
	81	Office for cultural activities					
10	79401 (79032)	Promotion of cultural projects	36.943 €	1571	1048	60,0%	40,0%
10	79402 (79032)	Cultural offers of third parties - providing infrastructure	343.803 €	1571	1048	60,0%	40,0%
13	79403 (72629)	District history	204.809 €	6.090	5990	51,0%	49,0%
14	79404 (72628, 72630)	Cultural offers	1.180.651 €	40.095	29783	62,0%	38,0%
	1098	Health consultation, care and aid as well as protection of health					
51	75428	Crisis intervention, incl. accommodation	175.179 €	678	281	70,7%	29,3%
52	78716	Psycho-social care and aid intermediation	1.001.464 €	1.792	1.053	63,0%	37,0%
53	78720	Expertises for persons in danger to get handicapped, handicapped, chronically sick, mentally sick and addict adults (external)	24.446 €	4	5	44,4%	55,6%
54	78724	Consultation, care and intermediation for aid in case of problems in relationships, sexuality and pregnancy	251.148 €	6.604	1.076	86,0%	14,0%
55	79014	Medical consultation and diagnosis with regard to pregnancy and contraception					
56	79371 (79010)	Consultation and aid intermediation for handicapped and chronically sick	388.309 €	601	442	57,6%	42,4%

With regard to the transaction of Gender Budget analyses in the department of economy I would like to mention the annually published Report on the Economy and Labour Market. It is the "balance" of the economic and labour market policy of Berlin of the respective past year. In this report information and results of all important economic and labour market political topics of the respective past year can be traced. Therefore it is the most important, all topics comprising reference statement on the economy and the labour market policy in Berlin and it is produced according to Gender Mainstreaming considerations since several years. Meanwhile it contains a lot of data and facts, which have been prepared mainly according to gender differentiation, and it integrates, e.g. in the numerous interviews with enterprises, questions on equality of opportunities as a naturally given fact. Anyhow, there is room for improvement: for example gender differentiated data about the economic region or the linking-up of national economic support programmes with criteria of Gender Budgeting.

7. EXPANSION AND CONSOLIDATION OF THE GENDER BUDGET PROFIT ANALYSES

The focus of the future analysis will be put on the area of benefits. In this regard it explicitly will become the duty of benefit recipients to render respective data and statistics according to gender besides other social features. On one hand, this means that Gender Budgeting will be considered for transaction of (person related) measures, projects and programmes already when filing an application, and then will be integrated in the complete benefit procedure. Only like this it can be directed that gender relevant targets are observed at subsidized measures/projects. On the other hand the project executing organizations, who already directly receive funds from the federal state budget, have to be made aware of the gender specific requirements in order to consider in the controlling the target of gender equal distribution of funds.

But it should be mentioned clearly that the integration of Gender Mainstreaming/Gender Budgeting in the benefit practice does not mean at all that in every area, where low proportional or high proportional representation of the one or the other gender is detected - far away from the reality of daily benefit practice - a participation quota of 50 % can be realized.

8. WHAT IS GENDER EQUALITY?

More precisely this means that men in comparison to women and women in comparison to men have at their disposal

- the same amount of economic funds and economic power of disposition,
- the same amount of work, paid or unpaid,
- the same amount of free time,
- the same amount of recognition,
- the same amount of power,
- the same amount of health,
- the same amount of knowledge,
- the same amount of space.

It is all about the gender equal participation at resources like money, power, time and knowledge (Barbara Stiegler 2005).

9. BASIC CONDITIONS FOR A SUCCESSFUL INTRODUCTION AND ANCHORING OF GENDER BUDGETING

are mainly

- Politics must support the approach actively and must provide enough funds, personnel and professional resources.
- Installation of effective working structures and responsibilities.
- Active participation of the respective finance department in good cooperation with the responsible areas/institutes/centres for gender politics and the expert departments that are responsible for the individual plans.
- Selection of finance and gender relevant budget areas.
- Consistent adoption of knowledge and external consultation of the implementation processes in administrations/ministries.
- Definition of gender political targets and target reaching controlling.
- Consistent data collection, data analysis, data comparison and effective encouragement programme controlling.

10. CONCLUSION

The Gender Budgeting process of Berlin can be evaluated as being innovative and practice orientated. Gender Budgeting has been introduced as an integral part of the comprehensive Gender Mainstreaming concept in Berlin on federal state level, and is continued in a qualified way. It is an enormous qualitative step when all federal state ministries and district administrations meanwhile examine how they distribute their budget funds in the area of expenditure and which conclusions can be drawn out of unequal distribution to enable Gender Budgeting to establish itself as an effective controlling tool to reach more equality of genders.

In this reaching across administrative process the Finance Department of Berlin has taken over a central role in close cooperation with my area of responsibility - the Gender Mainstreaming Office at the Senate Department for Economics, Technology and Women's Issues. Important allies and players from politics, science, economy, consulting and NGO-areas joined and pushed the process together with us. In the further implementation process the connection of political target definitions in terms of equality of genders, other professional features and the crossover to suitable measures must have more success.

Women commissioners and commissioners for equal treatment already do take over an active role at the coordination of equal treatment politics. But for the successful implementation of the strategy of Gender Mainstreaming in the first instance managers of the political-administrative level must take over responsibility in their respective departments areas. Here there is still a lot to be done, this experience we make as well in Berlin. The question in this regard is, how competency in Gender Mainstreaming can be established as a key qualification exactly on this hierarchy level.

My explanations show that Gender Budget analyses can be performed relatively quickly being quantitative profit analyses at the person related funds or at individualized target groups. For these areas normally there is statistical information present. If respective data and results are on hand - e. g. the number of male and female graduates or parts of women and men at vocational further education courses - the enhanced Gender Budget profit analysis can start - based on this first stock-take - gender political targets can be defined and suitable measures can be set off. As a gender political target could be defined for example that a business supporting programme or educational programme has a positive effect, if its increased utilization by women and men can be identified as well as an approximation of 40% to the target, to begin with.

At this point I would not like to face up to the general question, if Gender Mainstreaming actually helps to overcome the hierarchical gender situations. There is a lot to be clarified and to be observed, mainly that the society itself confronts the administrations and politics with the fact that gender reflected concepts are expected to solve numerous social problems.

Insofar we need an extension of the political and strategic discussion about Gender Mainstreaming/Gender Budgeting and the effects, which it can have on the living conditions of citizens. Then the question arises, if and how the quality of political programmes and processes actually is improving by the implementation of Gender Mainstreaming? How is the knowledge about gender effects affecting the formation and implementation of politics? Does it really make the politics more equal in terms of gender? What does it mean for the political decision process, when we know that more women and girls are using libraries and visit public education centres, when more men than women register a business and use public sports fields? Or even more precisely: when public budgets are under pressure for consolidation - which possibilities do Gender Mainstreaming and Gender Budgeting offer?

I would like to come now to the end of my explanations and would like to thank you sincerely for your attention. I would like to wish you (and myself) that this wonderful Andalusian gender conference contributes to an exciting exchange of experience and knowledge – that we can push what we have reached so far and that we can communicate within our respective national context and networks on gender politics in a way that also the citizens can recognized the definite advantages of the Gender Mainstreaming/Gender Budgeting.