

Erika Neubauerová
Alena Zubal'ová

NEW TRENDS IN FISCAL POLICY – GENDER-SENSITIVE BUDGETING

***Abstract:** Gender-sensitive budgeting (gender budgeting) is an application of gender mainstreaming to processes connected with budgeting. It means gender evaluation of budgeting and integration of gender perspective at all levels of budgeting process. By means of these all revenues and expenditures are restructured with the aim to support gender equity (European Parliament resolution on gender budgeting, 2003). In other words, it means improvement of socio-economic status of women in narrower meaning, and from the view of broader understanding it is the effort to influence social policy of the country and its development aiming to enforce an equal access of both men and women to public resources. This equal access to public resources is closely linked with the spending of public expenditures. It is becoming a fundamental problem within gender-sensitive budgeting, which is related both to gender specific expenditures as well as expenditures supporting gender equity within public services.*

***Keywords:** gender equity, gender-sensitive budgeting, gender mainstreaming, gender role, gender blind policies, gender analysis, gender perspective.*

JEL: H 72, J 16, O 23

Introduction

A team of authors from the University of Economics in Bratislava, led by the authors of this paper and an independent expert on gender equity, elaborated in 2011 an analytical study with the title 'Gender-sensitive budgeting on national and regional level'.¹ Ambition of the authors was to present a comprehensive view of topical European or worldwide trends related to the application of gender equity principle in public policy, with a special view to the area of budgeting. During the elaboration of the above topic, several interesting questions emerged, among them the following: to what extent currently the most important and the most frequently used indicators are

¹ Research was carried out thanks to the support of the European Social Fund under the Operational Programme Employment and social inclusion in cooperation with the Training Centre of the Ministry of Labour, Social Affairs and Family of the Slovak Republic in the years 2010 – 2011.

appropriate for international comparison of gender equity; why the indicated need for application of gender sensitive budgeting remains only on the level of statement without an adequate empirical feedback; to what extent it is necessary to incorporate analytical and technical tools for the implementation of gender sensitive budgeting into the budget system of national governments and whether its implementation was incited by governments themselves or by non-governmental organizations; to what extent available data are able to provide relevant and objective look at the status of men and women in spending public resources and others. Answers to some of the above questions were found during the implementation of the pilot project, whose objective was possible implementation of gender-sensitive budgeting in budgeting practice and which was an integral part of the analytical study.

Objective and Methods

The basic method applied in gender-sensitive budgeting (GSB) is gender analysis. It means mainly:

- analysis of the baseline status from the view of gender perspective – i.e. analysis of the availability of gender statistics on the level of selected public administration entity (that is building the budget) and their narrative ability;
- analysis of feasibility of the existing budget restructuring by taking into consideration databases of gender structured data in the sense of elimination of possible gender inequity, or on the contrary, insuring gender equity. This phase represents a process of relevant budget items identification, which is, or may be related to gender equity.

In gender analysis it is important to start from the data structured according to genders and interpret them in the frameworks of the recognised sociological or other theories on relations between men and women. It is particularly the following three components that are the basic constituents of gender analysis: data structured according to genders, the very analysis and gender perspective, which means interpretation of data within the recognised sociological (or other) theories on relations between men and women. It is essential to use this perspective for possible utilisation of the analysis for better formulation of policies and political decision making.

The main objective of gender budgeting results from the essence of its definition: to support gender equity. Introduction of gender budgeting means increasing the responsibility and better control of governments and political representation not only in the strengthening the women's status and thus the gender equity, but also fulfilment of commitments resulting from binding documents such as CEDAW, Beijing platform and commitments within EU. Some of the specific objectives of gender budgeting and principles that correspond to these objectives are as follows (Other sources [2]):

- to support gender equity, efficiency and effectiveness in planning and implementation of public policies;

- to contribute to transparency of public resources spending;
- to enhance awareness, informing and active participation of citizens;
- to promote human development with regard to gender equity.

The objective of this paper is to point out to possible “joint procedure” of gender sensitive budgeting in every body of public administration in utilising experience from the pilot project implemented at the University of Economics. To fulfil the set up objective it was necessary to pay attention step by step to the following issues: basic characteristics of the target entity (organization) and description (evaluation) of the environment within which it operates, analysis of gender statistics availability, analysis of the budget as a whole, analysis of the selected areas related to the strategic objective and eventually classification of data in gender mainstreaming in relation to the strategic objective and in the context of budget economy in the previous period. Elaboration of these partial analyses may answer the above-mentioned question introduced in the objective – whether a “joint procedure” of gender-sensitive budgeting in every body of public administration is possible.

Gender sensitive budgeting in theory and practice

Theory of human development and approach to social development based on A. Sen's concept and the so-called feministic economy, which deals with gender relations on macroeconomic as well as on microeconomic level, form the primary theoretical bases for building topical approaches to policies for gender equity. Gender-sensitive budgeting is not a standard system used in developed economies such as performance or programme budgeting. It is a series of support and analytical tools for lowering the gender gap. Definition of gender (gender-sensitive) budgeting is, according to the European Parliament, based on the concept of applying gender mainstreaming. Gender budgeting is an application of exercising gender mainstreaming to processes related to budgeting. Gender budgeting means gender evaluation of budgets and integration of gender perspective into all levels of the budgeting process. Through this process all revenues and expenditures are restructured with the objective to promote gender equity (Other sources [1]). The objective of gender budgeting is not a separate budget for women. Instead, it is focusing on exercising gender mainstreaming at all levels of the budgeting process and on just and target group needs-oriented public expenditures. Equally, its aim is not setting 50% of expenditure sum for men and 50 % for women; men and women, however, have and may have disparate needs that justify different allocation of expenditures. Gender budgeting therefore assesses whether public budgets in equal and just degree take into consideration the needs and priorities of men and women and whether they lead to reduction of gender inequities.

Public budget is not a gender neutral tool; a method of public resources redistribution has various impacts (gender-neutral policies are not primarily focused on men or women, and they are supposed that to have the same impact on men and women) on various social groups in the society – both positive and negative ones.

Public budgets and their builders very often forget to take into consideration various social, gender conditioned roles, responsibilities and possibilities of men and women. Gender role is one of the social roles maintained by the society and confirmed in everyday life. It is created by the images of “manhood“ and “womanhood“, which are formed by the environment and changed historically in time through development of the society, as well as according to various cultures on the basis of social, cultural and religious influences and traditions. Such gender-blind approach results in further deepening of the gender gap and sometimes in discrimination of women or men. In this sense, we consider gender-blind policies to be policies which do not take into consideration a different impact on men and women, and which are understood as gender neutral; however, in reality they have either direct or indirect impact on certain groups of women and men. Negative impacts of public policies on one group of inhabitants – e.g. women, that is also in the case of seemingly neutral rule, such as public budget, oppose the principle of equal treatment and in the essence mean indirect discrimination², which is forbidden by law in the European Union, as well as in the Slovak Republic. A tool was designed to ensure a just redistribution of financial resources with regard to budget measures having impact on women or men, in order to prevent discrimination impacts of public budgets. This tool is called gender, or gender sensitive budgeting.

Gender budgeting was initially introduced particularly in connection with development projects. Strategy of gender budgeting became an important topic in evaluating the influence and impact of development measures enforced by global institutions such as the World Trade Organization and the World Bank. Many analyses have consequently shown that the policy of world trade and finance have negatively influenced particularly economic and social situation of women. Gender budgeting enabled to carry out certain correction towards a more just planning of policies and redistribution of public finance.

It is in particular the South African Republic and Australia that are considered to be pioneer countries in gender budgeting, i.e. those that carried out the first gender analysis of the state budget already in 1984. In the 90-ies of the last century, thanks to the influence of the UNO, they were followed by many African countries such as Namibia, Tanzania, Uganda, etc. In Europe gender budgeting has the longest tradition in Great Britain, Sweden, Norway, Denmark, Switzerland, and France. Methods of gender budgeting vary across countries, and they are most often applied on the level of regions in certain sectors; e.g. in France the observed expenditures are concretely focused on women and on initiatives supporting equal opportunities in the public sector; in Sweden pilot projects were launched in the area of social protection, regional development, transport and communication; and in Great Britain they are deal with revenue issue in the form of tax credits for men and women in relation to their family status [19].

² *Indirect discrimination* is seemingly a neutral regulation, decision, directive or practice, which discriminates a person in comparison with other person. (LAW no. 365/2004 Coll. on equal treatment in some areas and on protection against discrimination as amended later)

Gender sensitive budgeting is usually oriented to one or several of the following areas: total budget (state, city, municipality, etc.), expenditures of selected sectors or programmes, new projects or programmes, selected kinds of the budget revenue side (taxes, special fees, etc.), changes in the tax system (their impact on men and women, particularly in specific life situations), introduction of new legislation or measures [14].

Orientation to gender dimension of budgets does not mean that other disadvantages stay aside. Gender analyses may be – and they should be – structured so that they take into consideration other forms of inequity, such as e.g. social status, race, and regional disparities. The key question in such case would be: What impact will this measure (e.g. tax reform, savings in the social area) have on the status of multiply disadvantaged women?

Pilot Project – University of Economics in Bratislava

As mentioned in the introduction, an integral part of the analytical study on gender-sensitive budgeting on national and regional levels was also the elaboration of a pilot project, within which the methodology for gender-sensitive budgeting was designed. The authors' objective was also to find out to what extent the gender-sensitive budgeting is applied in practice. The University of Economics in Bratislava, which represents one of the most important higher education institutions in Slovakia, and which in the sense of valid legislative norms builds its own budget – the budget of the higher education institution, was selected as a suitable entity for the purposes of the pilot project. With regard to the time horizon within which the project was prepared, the team of authors chose an ex-post analysis of the year 2009. This decision was logical with regard to the sequence applied in gender sensitive budgeting, where the first step is always gender analysis of the existing budget, or ex-post baseline status in order to find out the-state-of-the-art and draw conclusions which can consequently be applied to gender mainstreaming taken into consideration in planning of the new budget. It is impossible to start a gender-sensitive budgeting in some entity from the ex-ante phase due to because of the missing sources for formulating gender measures in budget building, which should be determining in ex-ante procedure.

With regard to selection of methodology and on the basis of evaluation of the pilot project objectives and effectiveness of procedure, the most suitable method appeared to be the 3R method. This method means investigation of representation, resources and reality, i.e. three categories, according to which it is possible to evaluate the status of each disadvantaged group. In the Slovak language we can term it as the 3Z analysis.

1. *Representation* – means to investigate the composition of the target group from the gender view and proportional representation on various levels of decision making;

2. *Resources* – means to answer the question of how many resources –financial, spatial and time – are redistributed between men and women;

3. *Reality* – means to investigate causes of the found inequalities and identify possibilities for their change. If the causes of the current status are known, it is possible to deduce from them recommendations for future acting.

In recent practice also the fourth R is used, which stands for *rights* or *restrictions*), that is, obstacles in applying equal opportunities and gender equity. In applying these criteria we can speak about the 5R analysis. In the project carried out we have chosen the 3R analysis, as the gender analysis of the budget is a quantitative analysis, which is represented by the first 2Rs (representation and resources) and deduction of conclusions. Other parameters such as Rights and Restrictions do not represent a relevant view in the case of the gender analysis of the University of Economics in Bratislava entity, although in some partial conclusions (e.g. gender equity in remuneration) they were taken into consideration. In majority of the analysed areas budgets were set rigorously, and they do not – in contrast to the state policy – express a certain political intention, but rather the application of general principles valid for the higher education in the SR.

Based on the analysis carried out for the purposes of this project, we have come to several conclusions. Undoubtedly, one of the baseline pieces of knowledge that we would like to highlight, is the knowledge that the use of gender-sensitive statistics can be found rather in selective (project) areas and not in the budget as a whole. In other words, the implication of gender-sensitive budgeting (hereinafter GSB) in practice does not mean a simple breaking of the budget as a whole into a budget for women and budget for men, neither it means simple breaking up of the budget items according to gender. It is a much more complex process and we will try to summarise it in conclusions which should have logical sequence and could serve the needs of any entity that will decide to apply GSB in practice. It is important to mention that the entire process of GSB introduction in practice will be and has always been determined mainly by the extent of its interconnection, which will result from the practical application of the National Strategy for Gender Equity in particular legislative environment.

Results and Discussion

Gender-sensitive budgeting is not budgeting in itself. It is, however, an important aspect of individual policies performed on national, regional or local levels through individual support programmes, or in the respective public services provided to inhabitants. Therefore, it is essential to implement gender aspect in current programmes, or create new programmes that will take into consideration gender equity.

Application of gender-sensitive budgeting in practice has to be preceded by the collection of primary statistical data structured according to gender; a starting point should be finding out the state-of-the-art of structuring need in the sense of finding out who is the beneficiary of public asset or service and identification of gender inequity causes in the economy as a whole (on regional and municipal levels, or on

the level of other analysed entity. This should be done on the basis of international indicators modified for the respective area.

In the framework of the pilot project implementation we have come to the conclusion that in the classification of data in gender streaming database, in relation to the strategic objective, it seems to be useful to design a matrix which will comprise 4 cells and divide data in gender streaming into:

Matrix 1

Classification of Data in Relation to Gender (in)equity

<p>I.</p> <p>data which are reported in gender mainstreaming, but for GSB application on the level of selected entity are irrelevant</p>	<p>II.</p> <p>data which are reported in gender mainstreaming and are relevant for GSB application on the level of selected entity</p>
<p>III.</p> <p>data which are not reported in gender mainstreaming, but it would be suitable to report them with regard to the strategic objective (or partial objectives) of GSB application on the level of selected entity</p>	<p>IV.</p> <p>data which are not reported in gender mainstreaming, and it is not necessary to deal with them with regard to objectives of GSB application on the level of selected entity</p>

Design: author

Cells II and III, i.e. those which comprise relevant data that can be utilised for achieving gender equity, or for eliminating contingent gender inequity, are important for the final phase of GSB implementation in practice. An integral part of the analysis must therefore be the identification of data which have to be reported in gender mainstreaming as soon as possible.

During pilot project realization the above matrix for classification of data was applied under individual budget items of the University of Economics in Bratislava and Matrix 2 was the output.

According to authors' opinion thus classified data can be a starting point for application of gender sensitive budgeting in EUBA budgeting practice in the future period. However, we have to be aware that budgetary process comprises several phases – budget building, its approval, execution and control, and also the fact that

according to the valid legislation multi-annual and programme budgeting play an important role, as well as setting of various criteria for allocation of resources from higher level (state budget, HTU budget, municipal budget), which can be changed. Setting of new proportions according to gender sensitivity, however, presupposes except for deeper analysis also longer time horizon.

Some of other outcomes of the project is the knowledge that the implementation of 'gender sensitivity' into budget of any public administration body is possible only on the basis of a thorough analysis of the availability of gender statistics and budgetary economy in the previous period. The base for a new budget building is not only specific conditions under which a particular entity operates, and which were the basis for the carried out analysis, but also legislative environment and many other economic views which can be the subject of change. Last but not least, the sum of resources allocated for the entity's operation and standpoints of those who are making decisions on their allocation play an important role.

Matrix 2

Classification of Data

I.	II.
<p data-bbox="246 815 597 1030">data which are reported in gender mainstreaming but are irrelevant for GSB application on the University of Economics level</p> <ul style="list-style-type: none"> <li data-bbox="171 1099 530 1175">• utilization of accommodation capacities <li data-bbox="171 1193 471 1270">• Foreign mobility within ERASMUS programme... 	<p data-bbox="728 815 1078 1030">data which are reported in gender mainstreaming and are relevant for GSB application on the University of Economics level</p> <ul style="list-style-type: none"> <li data-bbox="656 1051 1078 1128">• higher education teachers in gender mainstreaming <li data-bbox="656 1146 1078 1223">• students of a particular study levels in gender mainstreaming <li data-bbox="656 1241 1078 1317">• graduates from PhD studies in gender mainstreaming <li data-bbox="656 1335 1078 1412">• volume of funds allocated for foreign journeys <li data-bbox="656 1430 1078 1506">• number and structure of obligatory and optional PT activities

<p>III.</p> <p>data which are not reported in gender mainstreaming but it would be suitable to report them with regard to the strategic objective (or partial objectives) of GSB application on the University of Economics level</p> <ul style="list-style-type: none"> • wages • utilization of catering capacities • research workers in gender mainstreaming • sex of the research project main investigator • sexes of authors with regard to the issued publications classified among respective qualitative categories... 	<p>IV.</p> <p>data which are not reported in gender mainstreaming and it is not necessary to deal with them with regard to objectives of GSB application on the University of Economics level</p> <ul style="list-style-type: none"> • scholarships ...
---	--

Design: author

Gender sensitive budgeting cannot be introduced without the support of the decision-making sphere (elaboration and provision of procedures, directives, studies, statistics, methodological standards, etc.); in relation to the adopted measure and sequence of steps; we consider it suitable to embed the principles of gender sensitive budgeting in the respective legislation (e.g. Law on budgetary rules in public administration, Law on budgetary rules in territorial self-government, etc.).

An important role in accepting gender equity and its re-transformation into gender sensitive budgeting is played by the orientation of tax and contributory policies. Tax and contributory policies are for example often based on the principle of a household model with a man as the breadwinner. It means that acceptance of gender equity should be reflected in the fundamental setting of these policies. Its outcome would be that the tax system would not in terms of its laws give preference to any tax entity.

The budgets represent only a means of achieving the objective; therefore in their building it is primary to set the objectives, methods and tools for their achievement. Then it is relevant to answer questions such as:

How does the policy influence gender roles?

How is gender equity incorporated into political formulations, proposals and implementations?

What are the priorities in the area of struggle against gender inequity?

How are public funds redistributed and how is gender aspect taken into consideration in this process?

Who is the beneficiary of such redistributed resources?

Conclusion

In relation to women on the labour market, in the majority of cases, it is proclaimed that women are discriminated at their job enrolment, by the sum of their wage, career structure, etc. Unfortunately, the necessity to harmonize professional and family (or personal) life does not arise immediately after women are employed. This occurs to be a resonating problem also in the case of women employed in academic environment. This is a paradox, as women fluctuate less in their employment; moreover, they are more flexible and willing to have several jobs concurrently. Insufficient knowledge of problems in enforcing equal opportunities, ignorance of the fact where the need arises and also where the need to equalise these opportunities already exists, is the reason why gender sensitive budgeting is a great unknown in the SR.

The authors of this paper would like to contribute to raising the lay and professional public awareness of the fact that respecting and applying equal opportunities of men and women in the practice of budgeting on all levels is nothing additional to what the individual components of public administration should do. Instead, it should be an integral part of their main economic activity and should touch all public administration units, regardless their size and importance in the public sector. The pilot project, which was a practical application of the theoretical study confirmed the ideas described above. Investigation of the feasibility of gender sensitive budgeting in the University of Economics budget resulted in a logical conclusion that gender mainstreaming in gender-sensitive budgeting in the budgets of individual units of public administration should be applied above all to those items which are relevant and consistent with the strategic – main and partial objectives of the public administration unit concerned.

On the basis of the implemented pilot project two matrices were designed: Matrix 1 3R analysis and Matrix 2 Classification of data in relation to gender (in)equity that the authors consider as a possible starting line for building budgets that respect the application of equal opportunities for men and women in all bodies of public administration.

Among other interesting partial conclusions belong the following: the University of Economics particularity is that gender conditions in economic area are relatively even in comparison with some other study fields, such as technical sciences versus human sciences, where men or women prevail. Gender analyses of resources with regard to expenditures have shown that within the University of Economics it is

not possible to speak about negative impacts on gender-neutral budgeting. Some in practice observed phenomena, such as the preference of men in subsidies and project grants, were not proved. On the other hand, it was not possible to carry out gender analysis in remuneration, which is generally the most salient problem. Although in allocating expenditures the University of Economics does not apply procedures strengthening gender inequity, neither positive actions and specific support of groups, such as mothers with children, who are very often in practice reliant on such support, and which would make sense in terms of balancing of opportunities and disadvantaging, are applied.

References

- [1] BAKKER, I.: *The Example of Gender Responsive Budget Initiatives for the Poverty Eradication and Democracy in the Developing World*. Background paper for Human Development Report 2002 on Fiscal Policy, Accountability and Voice.
- [2] BELLAMY, K.: *Gender Budgeting*. A Background Paper for the Council of Europe's Informal Group of Experts on Gender Budgeting. CDEG-GB, 2002.
- [3] BUDLENDER, D. – BUENAOBRA, M., I.: Gender in the Budget of Local Government Units. In: *Kasarinlan – Philippine Journal of Third World Studies*, Vol. 16, No. 1, 2001.
- [4] BUDLENDER, D. – HEWITT, G.: *Gender Budgets Make More Cents*. Country Studies and Good Practice. London: Commonwealth Secretariat, 2002.
- [5] BUDLENDER, D. – SHARP, R. – ALLEN, K.: *How to do a gender-sensitive budget analysis: contemporary research and practice*. Canberra/London, 1998.
- [6] BUDLENDER, D.: A Global Assessment of Gender Responsive Budget Initiatives” and “A Profile of Country Activities (pp. 83-164). In: *Gender Budgets Make Cents*. London : Commonwealth Secretariat, Gender Affairs Department, 2002.
- [7] ÇAGATAY, N. – ELSON, D. – GROWN, C.: Introduction to Gender Adjustment and Macroeconomics. In: *World Development*, Vol. 23, No. 11, pp. 1827-1836, 1995.
- [8] ELSON, D.: Integrating Gender into Government Budgets within a Context of Economic Reform. In: *Gender Budgets Make Cents*. London: Commonwealth Secretariat, Gender Affairs Department, 2002.
- [9] ELSON, D.: *Gender Budget Initiative*. London: Commonwealth Secretariat, 1999.
- [10] ELSON, D.: Integrating gender issues into national budgetary policies and procedures: some policy options. In: *Journal of International Development*, Volume 10, Issue 7, pages 929-941, November/December. John Wiley & Sons, Ltd., 1998.
- [11] ELSON, D.: Feminist economics Challenges Mainstream Macroeconomics. In: *IAFFE Newsletter*, 14(3), 2004.
- [12] ELSON, D.: *Gender-neutral, gender-blind, or gender-sensitive budgets?* Changing the conceptual framework to include women's empowerment and the economy of care. Preparatory County Mission to Integrate Gender into National Budgetary Policies and Procedures. London: Commonwealth Secretariat, 1997.
- [13] FOLTYSOVÁ, M. et al.: *Informativní metodika rozpočtování z hlediska rovnosti žen a mužů*. (Informative Budgeting Gender-Equity Methodology). Praha: Ministerstvo financí, Ministerstvo práce a sociálních věcí, 2004. ISBN 80-85045-14-1.
- [14] HIMMELWEIT, S.: Making Visible the Hidden Economy: The Case for Gender- Impact Analysis of Economic Policy. In: *Feminist Economics* 8 (1), 2002. pp 49-70.
- [15] HOLVOET, N.: *New Opportunities For Gender Equality?! PRSPs en SWAPs from a gender perspective*. Brussels, 2009.
- [16] NIEMANS, A. et al: *Gender Mainstreaming in Practice: A Toolkit*. Bratislava: UNDP, 2007. V slovenskom preklade: Gender mainstreaming v praxi – Príručka. Bratislava: OKAT, 2009.
- [17] SHARP, R.: *Budgeting for Equity, Gender Budget Initiatives within a framework of performance based budgeting*. NY: UNIFEM, 2003.
- [18] SHARP, R.: *How to do a Gender-sensitive Budget Analysis*, AUSAID, 1998.
- [19] STIEGLER, B.: Rodové rozpočtovanie: teoretické východiská a kľúčové prvky. (Gender-sensitive Budgeting: Theoretical Bases and Key Elements). In: *Spravodlivosť v rodových vzťahoch rozdeľovania (nielen) zdrojov*.

(Equity in Gender Relations in Distributing (not only) Resources. Bratislava: Aspekt, 2009. ISBN 978-80-85549-86-7. Online: http://www.aspekt.sk/download/spravodlivost_v_rodovych_vztahoch_web.pdf (as at 12. 11. 2010).

- [20] STIEGLER, B.: *Ako uplatňovať rodové hľadisko*. (How to Apply Gender Aspect). Bratislava: Aspekt, 2002. ISBN 80-85549-32-8. Online: http://www.aspekt.sk/download/ako_uplatnovat_rodove_hladisko.pdf.

Other sources

1. European Parliament resolution on gender budgeting-building public budgets from a gender perspective (2002/2198(INI)). Strasbourg, 2003. Online: <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&reference=P5-TA-2003-0323&language=SK>.
2. Gender Alp!: Gender budgeting: manual for use. Gender budgeting in spatial planning and in urban and regional development. An Interreg IIB project "Alpine Space" co-financed by ERDF funds (A/III/1.1./32) Work Package 6:"Gender Budgeting in Spatial Planning and in Urban and Regional Development". Province of Genoa, Employment Policies Area – Project Development Office. 2007.