

Thematic report

Financial dimension and Gender Budgeting: effective gender-management tools

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Introduction

THE GENIS-LAB PROJECT

During the last two decades, Gender Mainstreaming has become part of the debate on the reform of the higher education sector. Gender equality measures were requested by member states, in order to improve gender equality, with a specific focus on the scientific field. Nevertheless, many obstacles are still limiting the equal participation of women in the scientific community. Structural disadvantages for women, and wasting of female talents, are common elements throughout the whole European Community, although there are relevant differences among states.

The Genis-Lab project aims at implementing structural changes in a group of selected scientific organisations, in order to overcome the factors that limit the participation of women in research in spite of their excellent departure conditions in terms of talents and competences.

The Genis-Lab concept is motivated by the awareness that a decade of gender-related initiatives for scientific activities promoted by the European Commission has led to evident changes in the gender dimension of science, but that there is still much to be done.

In the latest initiatives, in 2008 and 2009, the European Commission, through the Science in Society work programme, financed several projects aimed at raising awareness of gender inequalities in universities and research organisations. However, there are still several factors which limit or impede the change towards effective equality between men and women in science. These factors appear to be linked to organisational systems, and to the relation between individuals and the organisations – hence the need for a complex intervention focusing on organisational dynamics, such as that proposed by Genis-Lab, whose objective is to have an effective impact on the conditions of women and men in research organisations.

In this perspective, the main objectives of Genis-Lab are:

- to improve women researchers' working conditions;
- to improve career opportunities of female researchers in research organisations;
- to improve the organisational climate – workplace, organisational culture;
- to fight against negative stereotypes, not only within research organisations, but also in general;
- to contribute to the creation of positive stereotypes.

The project supports the creation of a synergy among scientific partners promoting common actions and exchange of good practices¹ to defeat gender discrimination, and technical partners providing and sharing innovative tools and methodologies for gender mainstreaming in science. Scientific partners present a focus on nanotechnologies and an already set network. In addition, two other STEM areas (physics and ITC) are represented, in order to provide a comparative assessment of practices. Genis-Lab is presented by a consortium that aims to see the participation of a group of scientific research bodies in seeking to improve the gender dimension of research:

¹ Budlender and Hewitt (2002) distinguish between 'best practice' and 'good practice', preferring the latter expression because, as yet, "no country in the world has achieved a completely gender-responsive budget", and because "the term 'best practice' might suggest that there is a single, 'best' way in which gender budget work should be done" (Budlender *et al.*, 2002; Introduction).

- **CSIC** (Spanish Superior Council for Scientific Research) – Institute for Polymer Science and Technology, Spain;
- **IPF** – Leibniz-Institut für Polymerforschung, Dresden e.V., Germany;
- **INFN** – National Institute for Nuclear Physics, Italy;
- **BTH** – Blekinge Institute of Technology, Sweden;
- **FTM UB** – Faculty of Technology and Metallurgy, University of Belgrade, Serbia;
- **NIC** – National Institute of Chemistry, Slovenia.

Supported by a group of experts that will provide and share innovative methodologies for gender mainstreaming in science:

FGB – Fondazione Giacomo Brodolini

ITC/ILO – International Training Centre of the International Labour Organization (Gender Unit), UN

Agency

ADS – Associazione Donne e Scienza (Italian women in science organization)

Being aware of the complexity of the task, the Genis-Lab consortium proposes an integrated and systemic approach, focusing on three levels:

- the **organisational level** (scientific organisation partners): identification of specific management tools, and definition of self-tailored action plans aimed to promote internal structural changes;
- the **social/environmental level**: for HR managers, training aimed at fighting against stereotypes (deconstructing the stereotyped relation between women and science), supporting cultural changes within the organisation through the re-definition of excellence evaluation criteria;
- the **transnational European level**: promotion of networking and mutual learning among involved scientific organisations, to support the exchange of experiences, practices, and efficient management tools.

The driving idea is to promote and support **structural changes** through self-tailored action plans to obtain a more egalitarian approach towards women's talents, based on the recognition of skills and competencies, and suitable for overcoming gender discrimination.

The strategy to be implemented at the above-outlined three levels refers to an assumption regarding the nature of research centres and universities as systemic organisations, with their organisational culture, procedures, styles and rules, which might be implicit as well as explicit. The Genis-Lab proposes to conduct, at the organizational level:

- a gender-orientated organisational analysis, using ILO GPA methodology, integrated with FGB gender budgeting approach;
- the definition of self-tailored action plans to be implemented in each organisation;
- the implementation, supported by organisational experts, of mid-term action plans in each organisation.

THE STATE OF THE ART IN THE SIX ORGANISATIONS

Data collected regarding each organisation by the technical partners (Fondazione Brodolini, Associazione Donne e Scienza, and ILO) show that the state of the art strongly differs from one organisation to another, owing to organisational and cultural differences. Nevertheless, some elements are common to all:

- Men are more present in management and research positions;
- There is a gender-equality, equal-opportunity or diversity policy, either internal or regulated by national laws, even though the key elements of these policies strongly differ from one organisation to the other;
- Only a few of the organisations have a policy to support careers for employees with family responsibilities, although almost all organisations provide for flexibility measures to reconcile work and private life;
- In the field of human resources management and stereotypes, most organisations declare to be familiar with the concept, and to have implemented small initiatives over the years, even though they are not satisfied with the results;
- None of the organisations applies, or is familiar with, gender budget criteria.

Women have better first-level degree qualifications and lower drop-out rates than men, and also have a similar level of Ph.D. qualifications. Nevertheless, they are still under-represented as researchers and at higher levels. Structural preconditions and prejudice affect women's participation in higher career levels, as revealed by PGA analysis (see reports on prejudice and on organizational changes).

Gender budgeting represents a crucial tool with which to promote equal opportunities in organizations, because it focuses on how the resources are distributed and who benefits from the allocation. Allocation of resources mirrors the priorities and power-relations of an organization. The gender budgeting process stimulates reflection on the impact of the allocation of resources for women and for men, stimulating a gender equality perspective and reorganization of resources.

Project activities implemented so far reveal a lack of awareness, in partner organizations, of the role that the distribution of economic and non-economic resources plays in shaping organisational structures and career opportunities for women and men. Genis-Lab activities aim to implement organisational changes in each organisation, in order to improve women's working conditions and career opportunities.

AIM AND OBJECTIVE OF THE REPORT

This report aims to support the introduction of gender budgeting in the scientific organizations partner of Genis-Lab. The report is articulated in three parts. The first presents the definition of gender budgeting, then outlines its first implementations and discusses its main approaches. The first presents the definition of gender budgeting, outlines its first implementations and discuss the its main approaches. The second part shows the main elements to be considered in implementing gender budgeting in scientific organizations, based on good practices results. In the third part the

main elements to consider, the steps, challenges and potentialities in implementing gender budget in scientific organisations are discussed.

The information of the report will be further discussed in the L@b, in order to allow all scientific organisations to get confident with practices and tools for the gender budgeting implementation following the single tailored action plans. During the L@b, an open discussion among all participants about gender budgeting tools will take place. Partners will focus on different approaches, to get acquainted with concepts, methodologies and tools.

CHAPTER 1

THE GENDER BUDGETING TOOL: DEFINITION AND HISTORY

1.1. DEFINITION

Budgeting is generally considered a **gender-neutral** policy instrument, because its data, expenditure and revenue make no mention of men or women specifically. Budgeting appears gender-neutral, but this is because it has usually ignored the different, socially determinate roles, responsibilities and capabilities of men and women². This gender-neutral approach is a taken-for-granted framework that brings about unequal outcomes for men and women. Although the provisions in a budget may appear to be gender-neutral, they actually affect men and women differently, because their respective roles, responsibilities and capacities in any organization are never the same. Therefore, rather than being gender-neutral, normal budgeting has to be considered **gender blind**³.

Financial choices reflect the dominating culture with related power-relationships, as **power is created through the concentration of resources**. It is important, then, when addressing gender equality, to understand and monitor how resources are distributed and what effects each assignment has on each gender.

The generally accepted **definition** of ‘gender budgeting’ emerges from the report of the special group of the Council of Europe, which, in 2005, reached the conclusion that:

“Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.”⁴

The same definition is then also used in the framework of the European Union. The overall **aim** of gender budgeting is not the mechanical division of financial means into equal parts or in equal proportion to the existing number of men and women, but rather an overall concept for the financing and **distribution of available resources according to the needs of both genders**, so that they can be used by both men and women, as far as possible equally. If one of the groups is disadvantaged, it should be possible to rectify such a situation by means of equalising measures, or by redeveloping the specific needs of the given group. Such an intention, however, can be fulfilled only in the **budget as a whole**, and not merely in its partial expenditures. The full implementation

² Source: Diane Elson (1997a), ‘Gender-neutral, gender-blind, or gender-sensitive budgets? Changing the conceptual framework to include women’s empowerment and the economy of care’, Preparatory Country Mission to Integrate Gender into National Budgetary Policies and Procedures, London: Commonwealth Secretariat, p. 1.

³ Debbie Budlender, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay Gender Budgets Make Cents. Understanding gender responsive budgets. The Commonwealth Secretariat, 2002.

⁴ Council of Europe, 2005, p. 10.

of gender budgeting requires the application of gender mainstreaming in all budget **sectors** and in all budgeting **phases**.

Gender inequality brings about economic costs, not only for women, but also for the scientific organizations for which they work, and for society as a whole. Gender budgeting aims at mainstreaming gender into the decision-making process for resource allocation. In doing so, it points towards formulating **gender-responsive budgets**. Gender-responsive budgets are not separate budgets for women, but are, rather, general budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way.

1.2 THE FIRST EXPERIENCES OF GENDER BUDGETING AND THE INTERNATIONAL CONTEXT

First experiences of gender responsive budgets were called ‘**women’s budgets**’ because of their focus on the budget’s impacts on women and girls⁵. They date back to the mid-1980s in Australia, where they were implemented by federal and state governments as a gender mainstreaming strategy involving all government areas of competence.

The terms ‘gender budgets’, ‘gender-sensitive budgets’, ‘gender-responsive budgets’ and ‘gender budget initiatives’ have been used since the late 1990s, as a result of the focus on **gender as a category of analysis** and the opportunity to overcome tendencies to consider a ‘women’s budget’ as a different and separate document focusing on women (Sharp & Broomhill 2002: 25).

In 1989 in the **UK**, the Women’s Budget Group was organised in order to develop a critical appraisal of the neo-liberal Thatcher government (Himmelweit 2000). The group is still active, and has developed an analytical tool with which to investigate the impact of the tax-benefit system. In 1993 in **Canada**, the NGO Women’s International League for Peace and Freedom presented the ‘Canadian Women’s Budget’ (Budlender 1996: 18). In the UK and Canada, women’s budgets were introduced by NGOs, while in 1993 the **Philippines** government introduced the Gender and Development (GAD) budget, coordinated by the National Commission on the Role of Filipino Women. The Philippines has an advanced equal-opportunity normative framework that allocates at least five percent of every government agency’s budget to gender and development plans and programmes. At the end of the 1990s, the GAD experiences also included a community-based analysis of the rest of the budget (Budlender, Buenaobra, Rood & Sadorra 2001).

In 1995, gender budgets became part of the United Nations Platform for Action, which claimed that “Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures” (UNIFEM 2000: 112). The **Beijing Platform of Action** made a global call for the implementation of a gender perspective in government budgets. This was central to furthering the key themes of government accountability for its gender equality commitments and gender mainstreaming of the Beijing Platform of Action (Sharp & Broomhill 2002: 26).

⁵ Sharp 2003.

In 1996, the **South Africa** Women's Budget Initiative (SAWBI) was presented, and soon became a model for the development of gender-responsive budgets, mainly in the Southern African region. SAWBI has been coordinated by Debbie Budlender and supported by the South African Parliament, becoming the longest-running and most comprehensive women's budget initiative.

During the last two decades, gender budgeting initiatives have been supported by the **Commonwealth Secretariat**⁶ in partnership with: the International Development Research Center, Canada (IDRC); the United Nation's Development Fund for Women (UNIFEM); the Organisation for Economic Cooperation and Development (OECD); the World Bank; the United Nations Development Programme (UNDP); and, more recently, the Asian Development Bank. In 2002, UNIFEM's Report on the Progress of Women promoted gender budgeting as a strategy for accomplishing the third Millennium Development Goal (MDG): 'promote gender equality and empower women' (UNIFEM 2002: 51). In 2003, there were more than 50 different examples of gender-responsive budget in the world, at national, regional and local government levels⁷. Budget initiatives have been implemented at national, or sub-national and local level, being promoted and realised by government institutions or by NGOs. Moreover, the **European Commission** has considered gender budgeting as one of the main tools for promoting gender equality at all territorial levels of government, and for all of the different kinds of organisation (CE n.771/2006).

1.3 GENDER BUDGETING: A GENERAL APPROACH

The main gender budget experience⁸ consists of reclassification of the budget expenditure according to the gender dimension, in three different categories:

1. Gender-specific expenditures;
2. Equal employment opportunity expenditures (programmes aimed at change within government);
3. General expenditures.

1. Gender-specific expenditure specifically targets either men or women, in order to meet their *particular needs*. It (along with related programmes) is sometimes also necessary to release men and particularly women from existing gender-specific constraints on their participation in mainstream policy and expenditure.

Notwithstanding the important dimension of this expenditure in promoting gender equality, gender-specific expenditure in most organizations is a very minor category. Therefore, this expenditure has only a modest relative weight in the overall budget and within different sectors. Examples of gender-specific expenditure might concern funding of programmes to increase women's participation in technical jobs, or funding of programmes to increase men's participation in 'care' jobs (childcare centres, nurseries, etc.).

⁶ In the second half of the 1990s, the Commonwealth Secretariat played a crucial role in promoting large-scale pilot initiatives of gender budgeting in Commonwealth countries, defining gender-disaggregated expenditure tools, and developing a conceptual framework and technical manuals (<http://www.thecommonwealth.org/gender>).

⁷ For a description of initiatives worldwide, see Budlender 2002: 131–164.

⁸ Budlender, D. And R. Sharp With K. Alen (1998). How to do a gender-sensitive budget analysis: Contemporary research and practice. Commonwealth Secretariat and AusAID, London and Canberra. (p.21)

2. Equal employment opportunity expenditures provide equal opportunities in employment within an organisation. The focus of this category may be the employment patterns in each organisation (disaggregation by salary, grade, form of employment, etc.), membership of committees and advisory boards (distinction between paid and voluntary boards), special initiatives to promote equal employment opportunities, and the relative weight of this category of expenditure within overall expenditure.

3. General expenditure focuses on the mainstream budget expenditure of the organisation. This category constitutes the majority of the expenditure. To reveal and assess the gender-specific effects of general organisation expenditure (and revenue), the Budget Cycle Framework approach and tools are used.

There has been a tendency, however, to limit the work of GBIs to identifying expenditures explicitly orientated towards women (Category 1). The main reason behind this is that tracking targeted expenditures is far easier than analysing the overall gender awareness of mainstream expenditures. Though this is relevant in order to highlight the scarcity of resources allocated to women, it restricts gender equality concerns to isolated issues, and tackling these alone will have only a limited impact on the extent of gender inequality. It is therefore crucial to unpack the gendered implications of mainstream budget allocations. A series of methodological tools has been designed for doing so. These tools have been used, with different degrees of organisation-specific adaptations.

Chapter 2 – Gender budgeting good practice

2.1 Gender budgeting in scientific organisations: lessons to learn from a previous project

In the first chapter of this report, we presented the definition, the first historical experiences, and the main approach of the gender budget. In this second part, the main results of a previous project on gender budgeting at a university are discussed, in order to highlight principal lessons to be learned from this experience.

Much of the good practice regarding gender budgeting in scientific organisations has been discussed in “Gender Budgeting as a Management Strategy for Gender Equality at Universities”⁹, the concluding report of a research project funded within the Sixth Framework Programme: Gender Budgeting as an instrument for managing scientific organisations in order to promote equal opportunities for women and men, using the example of universities (September 2006 – August 2008)¹⁰. The concluding report of the project has to be considered the main source of good practices for the implementation of gender budgeting in scientific organisations. Therefore, an outline of the main results of the report is given here.

The crucial element emerging from this analysis is that gender budgeting not only focuses on the ‘budgeting’ phase of an ‘intervention’, but **aims to include a gender perspective in all phases of the budget cycle**, from diagnosis and appraisal (*ex-ante*), to budgeting, implementation and monitoring (*ex-nunc*), to evaluation (*ex-post*).

The major result of this previous project was to point out, explicitly, how a virtual ‘steering cycle for budgeting’ can be used in a very practical way for implementing gender budgeting in organisations. Gender budgeting might be considered the application of gender mainstreaming in all the phases of the budgetary process. Moreover, understanding the steering cycle allows us to provide gender stakeholders with crucial information and arguments.

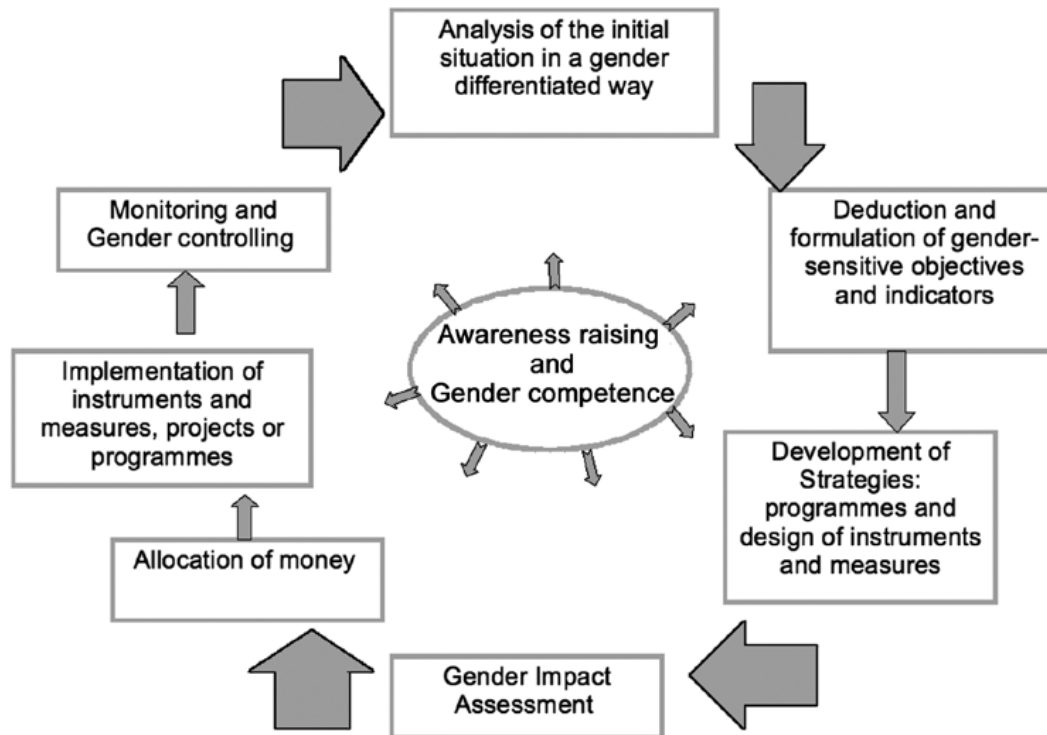
The budget cycle may be divided into 7 main steps. Applying a gender mainstreaming perspective to each of these steps leads to a first approach in formulating a gender budget implementation. These 7 main steps are:

1. Gender-differentiated analysis of the initial situation;
2. Development and formulation of gender-sensitive objectives and indicators;
3. Strategies for the achievement of the objectives: Development of instruments and measures;
4. Gender-differentiated estimation of effects (*ex-ante* and *ex-post*) (Gender Impact Assessment);
5. Allocation of money;
6. “Implementation” – Adaptation of projects and measures to the organisation;

⁹ Andrea Rothe, Birgit Erbe, Werner Fröhlich, Elisabeth Klatzer, Zofia Lapniewska, Monika Mayrhofer, Michaela Neumayr, Michaela Pichlbauer, Malgorzata Tarasiewicz, Johanna Zebisch with contributions by Maciej Debski: Gender Budgeting as a Management Strategy for Gender Equality at Universities – Concluding Project Report. Frauenakademie München e.V. München 2008.

¹⁰ The report is available at http://frauenakademie.de/projekt/e_projekt.htm.

7. Monitoring and gender controlling with the help of the indicators.



Source: Gender Budgeting as a Management Strategy for Gender Equality at Universities – Concluding Project Report. Frauenakademie München e.V. München 2008

2.2 Preliminary objective: sensitisation, raising of awareness, and improvement of gender competence

Sensitisation, raising of awareness, and improvement of gender competence, together constitute a process which has to take place on a continuous basis. Raising of **gender awareness** and **gender competence** are crucial preliminary elements for a successful implementation of gender budgeting in organisations. Changes in organisational culture are necessary in order to implement gender budgeting as part of a process of organisation-wide learning.

Organisational behaviour-change is the result of different actions. First of all, an **innovative regulation framework** is necessary, even if not sufficient. Secondly, gender competences have to be increased within the organisation, thereby allowing each member to understand and become part of the changes.

During recent decades, many methods and instruments have been developed to raise gender awareness, such as gender training, gender sensitisation workshops, and gender awareness campaigns. These **learning experiences** can be targeted at different groups within the vertical and

horizontal hierarchies, according to the specific objectives to be reached. High-publicity events are another possibility of sensitisation, as well as web-sites and dedicated networks within the institutional organisation, used to improve communication and cooperation on gender equality.

Installation of **gender experts** in the organisational structures is a crucial step towards establishing a permanent unit with the right to monitor gender equality in the organisation, and elicit remedial action where necessary. Gender experts should be included in the important decision-making processes, including budgeting.

2.3 The gender budgeting cycle

The seven main phases of the gender budgeting cycle are now presented, in order to acquaint ourselves with a practical tool and strategy of implementation.

1. Analysis of the initial situation

This is the first step in the steering cycle. The context should be analysed in relation both to the area of scientific research and to the social environment of the people working within the organisation. The formal distribution of the budget must be investigated. Sex-differentiated data have to be collected, so that they may become part of a set of indicators with which to audit and monitor the equality of opportunity in the organisation. Analysis of the initial situation should be based on data related to:

- Number and proportion of women and men according to scientific fields, hierarchies and work areas –e.g., professors, promoted professors, decision-making bodies, full- and part-time scientific staff, and full-time equivalents, administrative staff, number of children, sabbaticals and parental leave.
- Allocation of money to the different departments, central units and administration, including public funding, tuition fees, third-party funding, gender equality projects and programmes.
- Distribution of financial incentives, with a special focus on incentive systems for the advancement of gender equality.
- Gender equality measures already in place: number, sex and hierarchy of persons involved; amount of funding; possibilities for qualification; types of employment.

2. Gender-sensitive objectives

Starting from the results of the analysis of the actual situation, the organisation formulates objectives on gender equality for the staff, departments and management.

Moreover, all other objectives of the organisation have to include a gender-sensitive dimension. Gender equality aspects have to be considered in each plan. Some of the examples presented in the good practice experience are quoted, in order to present some more concrete possibilities.

The definition of an adequate set of indicators is essential for the monitoring of objective results. Some indicators elaborated in the analysed good practice are presented here as good practice to consider for inclusion in gender budgeting implementations in scientific organisations. Indicators are sub-divided into context and social environment indicators, target achievement indicators, and process indicators.

Context and social environment are essential for the analysis of the initial situation, and for monitoring projects and programmes. Target indicators are related to the achievement of single objectives. These represent an indispensable indicator to consider in the gender budgeting process. Process indicators aim to control the process of projects or programmes.

Objectives concerning the staff of the university

- Equal participation and power of women and men in decisions on science and tertiary education (development of universities, teaching, research)
- Equal opportunities concerning access for women and men to teaching and research in all scientific fields
- Equal representation of women and men in all boards and at all levels (research assistants, assistant lecturers, professors)
- Equal opportunities for women and men for permanent employment
- Equal pay for women and men
- Equivalent distribution of voluntary and unpaid work (within the university) to women and men

Objectives concerning the scientific fields and departments

- Equal influence and power of individual departments within the university
- Implementation of gender research as a specific field of research
- Consideration of gender dimensions in teaching
- Equal funding of and access to resources for women and men (according to their scientific field or department)
- Self-reflection concerning scientific excellence and gender

Objectives concerning the university management

- Composition of decision-making bodies with an equal share and equal power of women and men
- Gender-competence in all decision-making bodies

Source: Gender Budgeting as a Management Strategy for Gender Equality at Universities – Concluding Project Report. Frauenakademie München e.V. München 2008

Selected context and social environment indicators to be applied in scientific organisations

Indicator	Explanations (reasons, definitions, ...)
Number of professors, promoted professors, full-time scientific staff, administrative staff at all universities of the country (in total, as well as according to departments and working time: full- or part-time and full-time equivalents) (proportion of women and men).	Basic indicator for the (different) positions of men and women in the academic field in total. Serving the individual universities as orientation parameters. Changes of the indicator have a direct relevance for equality.
Number of the students at all universities of the country (in total as well as according to departments) (proportion of	Basic indicator for the (different) positions of men and women in the academic field in total.

Gender-oriented formulation of objectives	Indicators	Explanations	Parameters.
Target group: scientific support of equal access to teaching and research in all scientific fields for women and men according to their proportion.	Number of scientists in individual departments (percentage of female professors, scientific staff). Dissimilarity Index (see in She	The indicator shows how many women generally achieve access to a tertiary education. It defines the starting point for the situation at the universities.	As a university and faculty level, the apportionment of the sexes in different study courses should be reflected.
Number of mothers and fathers among the promoted professors, full-time scientific administrative staff, at all the universities of the country.	Figures, 2006 Number of courses held by the professors, the percentage of female professors, scientific staff, possibly differentiated according to departments, kind of courses (lectures, courses, practices, etc.) full-time equivalent (FTE). Number and volume of the scientific projects (percentage of female professors and scientific staff), differentiated according to departments, FTE.	The percentage of women without children applies mainly for the comparison of the compatibility of career and family.	The Dissimilarity Index can give a first reference in this context. However, this figure is usually a table.
Child-care options (vacancies / number of according to sort of institution – day nursery, kindergarten, etc.) and age groups	An adequate provision in the field of child-care and family.	A good one can have a positive impact on the percentage of female scientists. A lack of offers can also lead to an increase, but this often results in part-time jobs.	It is furthermore important to consider to what extent women are contributing to teaching and research at the university in total, and in the individual departments. Queries of “gender-specifics“ in the case of course evaluations (e.g., the tutor observes the equal treatment of women and men, e.g., by the use of a gender-sensitive language, and the course communicates contents under the consideration of gender aspects).
			Target indicators
Target-oriented representation of women and men at the universities, according to their percentage, or each sex not less than 40%.	Number of employed persons according to sex (percentage of administrative staff, scientific staff, habilitated, female professors), differentiated according to departments, FTE, salary classes, age.		

<p>Equal opportunities for women and men concerning the scientific career.</p>	<p>Doctorate indicator (in total, and differentiated according to departments). Habilitation indicator (in total, and differentiated according to departments). Full-time scientific staff indicator (in total, and differentiated according to departments). Professorship-indicator (in total, and differentiated according to departments). Glass ceiling index (in total and differentiated according to departments) - in the following: consideration of full-time equivalent (FTE).</p>	<p>Example: Number of doctorates by women (period of 3 years) / number of doctorates in total (period of 3 years) / (number of female students (period of reporting year or years) / number of students in total (period of reporting year or years)).</p> <p>The glass ceiling index is an indicator for the measurement of the relative opportunity of women compared to that of men to achieve top-level positions.</p>
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Indicator	Explanations
Institutional installation of persons with gender competence on all academic planning and controlling levels and in the budgeting process.	The systematic realisation of gender mainstreaming within the academic policy implies that gender experts are authoritatively included in the design and the implementation and that they are granted suitable authority and responsibilities.
Systematic consideration of the gender perspective in promotion plans.	Taking the gender perspective continuously into consideration in all promotion plans is essential in order to improve the integration of women. A “gender-neutral” concept of promotion guidelines and promotion documents undermines the strong gender relevance of innovative political strategies.
Composition of budget committees (number, respective proportion of women and men), differentiated according to hierarchic and power structures (professors, mid-level faculty, etc.).	The indicator reveals the extent to which women are entrusted with management and decision-making functions in budgeting. The appropriate representation of both sexes in budgeting, consulting and decision-making functions within higher education is vital for Gender Budgeting.
Transparency and documentation about the decision.	The disclosure of decisions can contribute to the avoidance of group-specific selections or decision effects, and requires guaranteed access to documents connected the decision-making process.
Standardisation of consulting and decision-making during the budgeting process.	The standardisation of the instruments for consultation and decision-making in the budgeting process at universities can contribute to avoiding group-specific selection effects.

Process indicators

3. Development of strategies and methods in the field of budgeting

In order to implement successful gender budgeting, it is necessary to set up the **gender equality institutions** and an **expert group** with adequate **resources** in terms of personnel and budget, and with the power to check and control equal treatment and gender mainstreaming. Moreover, the definition of gender criteria for budget allocation is based on a clear set of indicators reflecting gender equality objectives.

4. Gender impact assessment (GIA) in regard to budgeting

Gender impact assessment is focused on the impact of measures or projects on women and men at different levels: input, output, outcome, and the process itself. It might be considered as an *ex-ante* as well as an *ex-post* instrument.

Analysing the input level would require investigating the following question:

How would the measure/instrument/project influence the job situation of women and men, with regard to type of employment, career development, work-life balance and income?

Important features are therefore: employment; share of women in leading positions (= participation); average number of long-term employment posts by sex (=resources); share of women and men in different fields (e.g., IT and administration) (= norms, values).

At **output** level, the main questions could be:

How would the measure/instrument influence the activities and services offered?

Do the activities meet the different needs and requirements of women and men?

Important features are therefore: services and (in)tangible goods provided – e.g., teaching and research activities.

At the **outcome** level the main dimensions to investigate for each measure are:

What direct effects does the measure have on women and men both in the short run and in the long run?

What external effects on women and men, and on gender-relations in general, does the measure initiate (e.g., on the distribution of unpaid labour between women and men, on gender roles and norms, on power relations, on possibilities of political participation)?

Does the measure comprise any incentives for women or men to change their behaviour and/or their decisions (on employment, career, family planning, etc.)?

At the **process** level the central questions are:

Would the measure encourage or discourage women or men with regard to engagement at committees, applying for leading positions, etc.?

Would the measure strengthen or weaken the position of women or men in decision-making bodies, or influence the informal power of women and men?

Important features are therefore: decision-making processes, participation, power structures, etc.

5. Allocation of resources

Resources are supposed to be allocated on the basis of objectives. To analysis resource allocation is an important instrument with which to show whether discrimination occurs in distribution of resources.

6. Implementation of instrument measures and projects

This is the most important step within the budgeting cycle, and, according to its duration, all the phases above might be considered and applied in this specific action.

7. Monitoring and gender controlling

Gender budgeting requires a systematic monitoring system in order to guarantee its success and its sustainability.

CHAPTER 3 – Towards gender-sensitive budgeting in GENIS-LAB organisations

3.1. Gender budgeting in the GENIS-LAB project: main elements to consider

Gender budgeting is the application of gender mainstreaming in the budgetary process. It is a very **powerful instrument**, and an essential steering mechanism within the scientific organisations taking part in the project. Gender budgeting represents an effective and far-reaching gender-equality instrument, promoting cultural changes in scientific organisations. Gender budgeting analyses policies and programmes from a gender-aware perspective, leading, in turn, to gender-aware policy appraisals, in part by investigating whether policies and their associated resource allocations are likely to reduce or increase gender inequalities.

Gender budgeting is a crucial tool to support increasing awareness of gender inequalities. It is based on punctual analysis of resource allocation from a gender-aware perspective. In all organisations taking part in the GENIS-LAB project, the issue is not the lack of a **legal framework** for equal-opportunity rights, but **real accessibility** to those rights. Gender budgeting is an innovative tool to support practical strategies and promote actions that narrow the gap between formal and substantial equality.

Moreover, gender budgeting, by contributing to the **fair distribution** of financial resources, increases the **transparency** of budgetary expenses. In so doing, it ensures the maximum efficiency of the means used¹¹.

‘Gender budgeting’ is an umbrella term that covers various different actions to promote gender mainstreaming in process budget¹². Implementing a gender budget in scientific organisations is a process involving three main **objectives**:

- **raising awareness** within and outside organisation of the gender-specific effects of revenues and expenditures;
- greater **accountability**;
- **changes** in policy and related expenditure and revenue.

Gender-budgeting initiatives might include **overall expenditure or revenue** or **specific thematic areas**. Moreover, a gender-budget initiative might address the **full budgeting cycle**, or be focused on **specific phases of the cycle** (*ex-ante*, *ex-nunc*, *ex-post*).

As a consequence, tools and approaches will vary according to the objective, coverage, phase, available data, budgeting system, and expertise available. Introducing gender budgeting in GENIS-LAB organisations involves many aspects that must be considered in order to achieve its positive implementation:

¹¹ See, among others, Budlender and Hewitt (2002).

¹² See also Elson (2002).

1. In gender budgeting, **all resources** have to be considered: money, personnel, time, power, material resources, travelling costs, wages, incentives, organisation of conferences, support for publications, and so on. The main questions underlying the gender budget implementation are:
 - How are the resources distributed?
 - Who benefits from the allocation?

In order to deeply understand the potentiality of gender budgeting, it is necessary to emphasise that socially differentiated gender roles affect patterns of time-use. **Time** is to be considered one of the main resources for both women and men. It is a well-established fact that women spend more hours than men doing unpaid work, while men, by contrast, spend more hours doing paid work. This datum is confirmed by the PGA analysis on the scientific organisations part of the GENIS-LAB project. Women, on average, work more hours per week than do men. Organisational policies and related budget allocations may increase or decrease the workload of either sex.

2. Scientific organisation **contexts** present some peculiar elements that need to be considered because they affect distribution of resources. One of the main structural preconditions is represented by the highly dependent position of young scientists with respect to professors, who have the power of allocating jobs and other resources. Studies have revealed that male professors tend to promote persons that are perceived as similar, and belonging to the same gender is one obvious form of similarity. Female full professors represent fewer than 20% of all professors in the EU. Moreover, women have to overcome the prejudicial view that their family commitments will affect their scientific careers. In the GENIS-LAB project, a specific focus is dedicated to gender stereotyping in science (see thematic report by Donne e Scienza).
3. The budget reflects the **priorities** for the organisation, and also its **power relationships**. The steering effect of the allocation of money can be used directly to support process and programmes that advance women in science.
4. A successful implementation of gender budgeting requires a dedicated focus on the **budgeting process** itself, in order to make explicit the decision-making process and the related power structures. Who is participating in the budget process? Women and men, and of which hierarchic level? In which elements of the process do they participate, and what formal and informal decision-making powers do they have?
5. Promoting gender equality through structural changes requires, first of all, that all members of the organisation have a **deep awareness of inequalities**. Inequalities that are not recognised by the single members of the organisation, or by the organisation as a whole, are at risk of being perpetuated simply by virtue of their never being questioned or challenged. Therefore, in order to promote structural changes, gender budgeting aims to confront and compare the various individual experiences of inequality, in part through developing a conceptual framework **to measure inequalities** within rigorous empirical analysis.

6. By framing ‘gender issues’ in terms of an economic discourse, gender budgeting ‘liberates’ gender (and gender mainstreaming) from the ‘soft’ social issues arena and raises it to the level of **economics**, which is often thought of as being ‘technical’, ‘value-free’ and ‘gender-neutral’.
7. Implementation of gender budgeting requires a **deep knowledge of the organisation** with regard to the various different dimensions: gender awareness, the regulative framework, implicit and explicit procedures, and so on. Participatory gender auditing conducted in the first phase of the project GENIS-LAB has brought to light the specific characteristics of each of the scientific organisations involved, taking account of their context, legal framework, financing situation, funding, allocation of resources, and level of gender awareness (see report by ILO).

Keeping in mind these elements, we now turn towards the analysis of the main steps in implementing gender budgeting in scientific organisations.

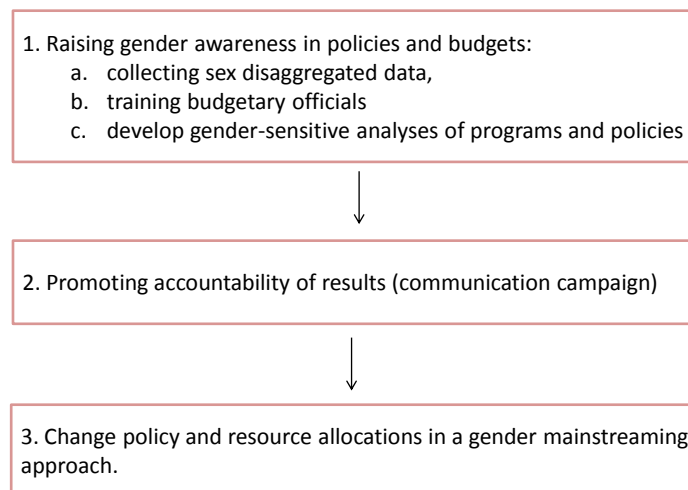
3.2 Main objectives, phases and steps in gender budget implementation in scientific organisations

Gender budgeting is a process aimed at changing resource allocation within the organisation, in such a way as to support gender equality. In order to reach this goal, three main objectives have to be pursued¹³:

1. To **raise awareness** about gender in policies and budgets through the following actions
 - a. collecting sex-disaggregated data;
 - b. training budgetary officials;
 - c. developing gender-sensitive analyses of programs and policies (gender audit).
2. To **promote accountability** of the results of the first phase through communication campaign.
3. To **change** policy and resource allocations in a gender mainstreaming approach (gender budget programming).

Figure 3.1 Main objective in implementing gender budgeting in scientific organisations.

¹³ This approach has been elaborated within the South Australian gender budgeting initiatives, coordinated by Rhonda Sharp.



Gender budget initiatives therefore include¹⁴ **different actions** made by **different actors** to analyse, evaluate and contribute to the **increase of gender awareness** in the budget. These actions may affect the budgeting process in its different phases. Gender budget experiences are mainly orientated to implementing a gender analysis in two different dimensions: gender-sensitive budget analysis (audit), and gender-sensitive formulation of the budget (programming).

Gender-sensitive analysis is the crucial step forward in the definition of a gender-sensitive budget characterised by changes in reframing of policies and resource distribution (Hofbauer 2003: 45). Therefore, gender budgeting includes both **analysis** and **action**. One may also opt to use specific wording to differentiate more clearly between initiatives that ‘only’ do analysis (‘gender budget analysis’) and those that go further and systematically integrate a gender dimension into budgetary processes (‘gender budgets’)¹⁵.

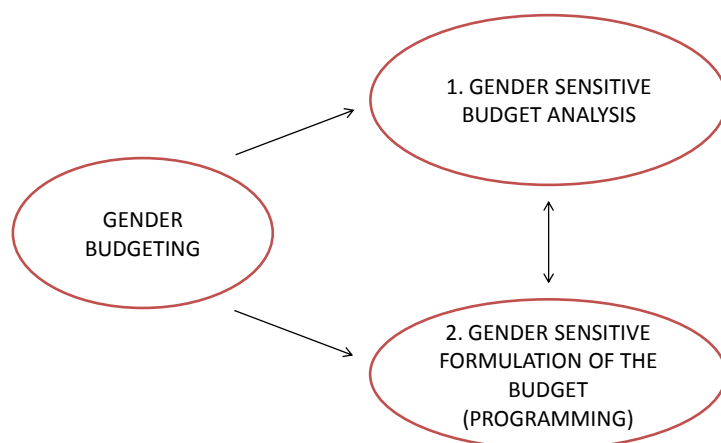
Gender budget **analysis** can be considered a first essential step, necessary to reveal (to those responsible for a measure as well as to its intended beneficiaries) the effect of any policy (and budget) on men and women, and on gender equality. **Dissemination** of analysis findings may initiate a process of awareness-raising (both within and outside organisations), which, in turn, may increase the probability of a systematic gender perspective¹⁶. Gender impact analysis becomes a preliminary to proposing ways to **reprioritise** expenditure and revenues, taking into account the different needs and priorities of women and men.

Figure 3.2 Gender budgeting phases: analysis and programming

¹⁴ Balmori Helena Hofbauer. Gender and budgets. Overview report Institute of Development Studies, Institute of Development Studies, UK, 2003 p.14–16.

¹⁵ See Hofbauer (2003).

¹⁶ Although many gender budget initiatives are restricted to analysis, attempts at systematic integration are on the rise. See Council of Europe (2005), Budlender and Hewitt (eds.) (2002), <http://www.idrc.ca/gender-budgets/>.



The introduction and implementation of a gender budget in an organisation might involve different aspects and approaches¹⁷. As mentioned in Chapter 2, the first phase of the steering cycle of budgeting is represented by the analysis of the initial situation in a gender-differentiated way, also known as a gender budget audit. Gender Participatory Audit run by ILO has represented a crucial phase in activating the gender budget process. This first auditing phase aims to bring various different features to light.

Gender budget analysis

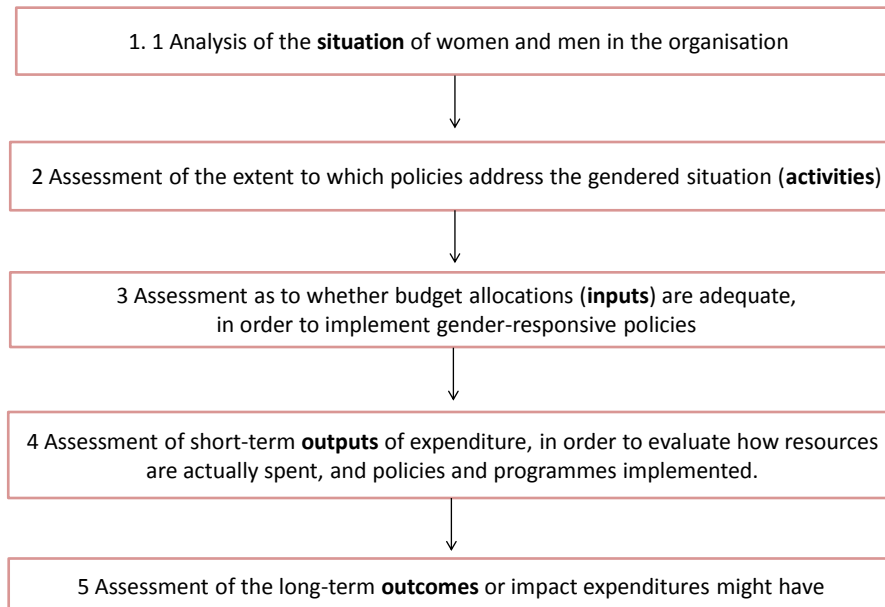
This first phase of gender budget analysis can be articulated in five main steps¹⁸:

- 1 Analysis of the situation of women and men in a given sector.
- 2 Assessment of the extent to which policies address the gendered situation (activities).
- 3 Assessment as to whether budget allocations (inputs) are adequate, in order to implement gender-responsive policies.
- 4 Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented.
- 5 Assessment of the long-term outcomes or impact expenditures might have.

Figure 3.3. Steps in gender budget analysis

¹⁷ Source: Adapted from Diane Elson (1997b), 'Tools for gender integration into macroeconomic policy', Link in to Gender and Development, 2, Summer, p. 13. Budlender, D.; Sharp, R. with K. Allen: How to do a gender-sensitive budget analysis: contemporary research and practice, 1998.
http://www.bridge.ids.ac.uk/gender_budgets_cd/5-tools.htm#2 Commonwealth Secretariat: Gender Responsive Budgeting Tools.
<http://www.unpac.ca/gender/learnmore.html>

¹⁸ Commonwealth Secretariat: Gender Mainstreaming in Agriculture and Rural Development: A Reference Manual for Governments and Other Stakeholders. Commonwealth Gender Management System Series, London 2001.
<http://www.un-instraw.org/training/index.php?fromarea=Resources&showid=284> Source: Budlender, D.; Hewitt, G.: Engendering Budgets, 2003, p. 90.



In implementing gender budget analysis in GENIS-LAB scientific organisations, the following dimensions could be also considered.

Gender budget dimension	Objective	Application to scientific organisations
Gender-aware policy appraisals.	Analysis of how policies and programmes reflect women's and men's different needs and priorities.	How do the scientific organisation's policies reflect gender-differentiated needs? Focus on recruitment, career advancement, time managing, space managing.
Sex-disaggregated expenditure benefit Incidence Analyses.	Analysis of how women and men benefit from a given expenditure.	How do women and men benefit from the expenditure? Focus on grants, travel costs for attending conferences, catering costs for meetings
Sex-disaggregated beneficiary assessments of service delivery and budget priorities.	Analysis of how investments in infrastructure and the provision of services address women's and men's different needs and priorities.	How investments in infrastructure (family space for breast feeding, etc.) and the provision of services (childcare) address women's and men's different needs and priorities?
Gender-aware expenditure-tracking surveys.	Analysis of how allocated funds reach female and male beneficiaries differently.	How do allocated funds (recruitment, research projects, etc.) reach female and male beneficiaries differently?
Gender-aware budget statements.	Analysis of how gender statements deals with the reduction of gender inequalities through dedicated actions and related resources.	How do the budget statements deal with gender inequalities? In what actions have been the resources allocated?

Source Adapted from Diane Elson (1997b), 'Tools for gender integration into macroeconomic policy', Link in to Gender and Development, 2, Summer, p. 13.

Gender budget programming

The second phase of gender budgeting is the gender budget programming and aims to introduce **changes** in the organisations allocation of resources in order to promote gender . The main steps of this second phase are those characterising the cycle of budgeting¹⁹, discussed in chapter two of this report.

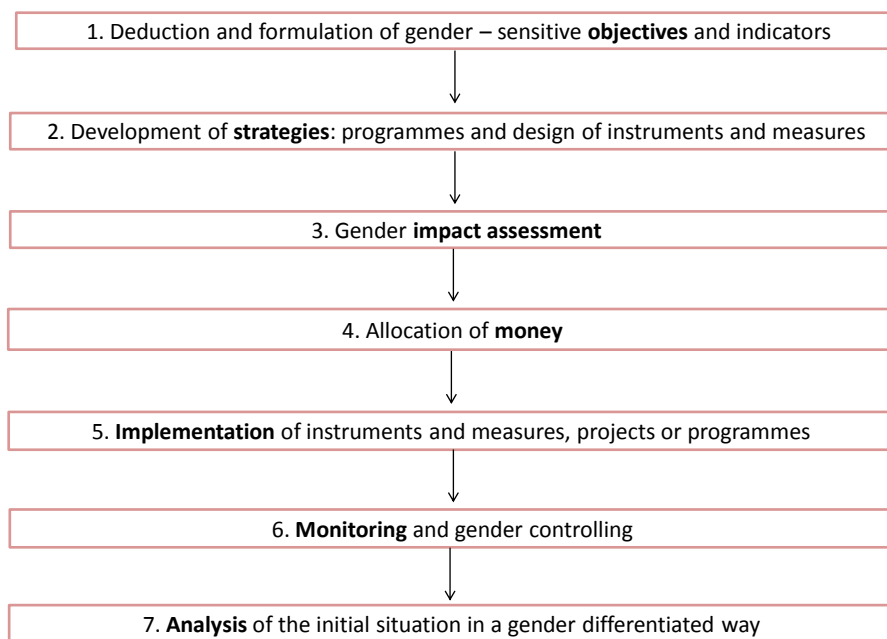
On a general level it is important to set gender equality as a goal of the **organisations' Statutes** and integrate and implement gender equality objectives into all management instruments of the university. Furthermore, it is crucial to clarify and substantiate the **objectives** of gender equality and

¹⁹ Gender Budgeting as an instrument for managing scientific organisations to promote equal opportunities for women and men - with the example of universities; September 2006 August 2008, http://frauenakademie.de/projekt/e_projekt.htm.

to work out an explicit **strategy** with concrete measures and instruments on how to reach the objectives. This has to be accompanied by a clear set of concise **indicators** which capture progress on the way towards gender equality. Annual public reports should **monitor** progress.

Moreover, the institutionalisation and implementation of a **Gender Impact Assessment (GIA)** comprising several levels of activity is necessary. It is advisable that the following central elements of establishing a system of GIA are included also in a first phase of gender analysis, including gender analysis of employment and income effects, gender analysis of activities/services, gender analysis of users of activities/services, gender analysis of outcome and gender analysis of the process. The implementation of systematic Gender Impact Assessments would need institutional anchoring and responsibility, build-up of specific know-how as well as adequate personnel resources. In order to ensure transparency a regular system of public reporting is necessary.

Figure 3.4. Steps in gender budget programming



Moreover, implementing both of these two main phases (analysis and programming) requires different actions to be realised. These main actions are the recommendations emerging from the previous project focused on gender budget in university²⁰. These **actions** are:

1. Collect and publish sex-disaggregated **data**
2. **Awareness** raising
3. **Institutions** for promoting gender equality

²⁰ Andrea Rothe, Birgit Erbe, Werner Fröhlich, Elisabeth Klatzer, Zofia Lapniewska, Monika Mayrhofer, Michaela Neumayr, Michaela Pichlbauer, Malgorzata Tarasiewicz, Johanna Zebisch with contributions by Maciej Debski: Gender Budgeting as a Management Strategy for Gender Equality at Universities – Concluding Project Report. Frauenakademie München e.V. München 2008.

4. Gender-fair **participation** at all stages of the budgeting process
5. **Transparency** of the budgeting process
6. Integration of gender analyses and aspects into all **accounting** systems
7. System of **financial incentives**
8. Implementation of gender sensitive **measures** for a modified personnel recruiting
9. Including the gender dimension in any system of **quality accreditation**

1. Collect and publish sex-disaggregated data in a comprehensive way

The basis for introducing instruments of gender budgeting is the collection of sex-disaggregated data in a comprehensive, consistent and complete way. This is the input for a gender controlling system. Not only longitudinal (panel-) data is needed for measuring, for example, the development of women's career in scientific organisations, but also data about the share of women and men in different fields of study, teaching and research, as well as data on the composition of the organisation management and administration. Furthermore it is crucial to collect sex-disaggregated data about the distribution of salaries and other financial flows to organisation personnel. Altogether there is a lack of comprehensive data grasping the various facets of gender differences at the organisation. It is important to point out that the data collected need to be consistent and concrete. Moreover, gender-disaggregated data are needed to demystify the apparent neutrality and, more specifically, the gender neutrality of the budget.

2. Sensitisation and awareness rising for gender equality in science

We recommend a thorough sensitisation and awareness raising on gender equality to spread gender competence. Awareness of the dimension of inequality between women and men in science, and gender competence of the university management, are basic preconditions for a successful implementation of Gender Budgeting. This needs to be accompanied by a sensitisation of all members of the organisation, in order to support the process from the bottom up. This implies a change in the organisational culture, which in turn requires an organisational learning process.

3. Institutions for promoting gender equality

We recommend establishing a fully-fledged institutional framework in order to promote, implement, coordinate and monitor gender equality objectives and gender research. The institutional set-up should be well equipped, being able to perform the tasks of equality policies, equal treatment and affirmative action, as well as gender research. This requires adequate resources, in terms of budget and personnel of the institutions concerned, and also in terms of institutional anchoring of Gender Mainstreaming, Gender Budgeting and gender controlling responsibilities. Additionally, it must be ensured that communicative structures between the responsible institutions are optimised, with complete exchange of all relevant information.

4. Gender-fair participation at all stages of the budgeting process

As the budgeting process is a rather complex decision-making process taking part at different levels of the organisations, it is important to analyse the gender-specific patterns of this process during all stages. The main questions are:

Is there a fair participation of women and men in the budgeting process as a whole?

How are women and men integrated (formally and informally) in the power structures?

The aim is to assure an equal participation of women and men in all decision-making processes, and to include institutions promoting gender equality in all stages of the process.

5. Transparency of the budgeting process

As transparency is a central category of New Public Management in general, and an important principle to ensure the implementation of Gender Budgeting and the objectives of gender equality, it is important to take measures in this regard. We recommend the following measures in this respect: access to documents, access to databases providing information about any budget-related issues, inclusion of gender experts in all phases of the budget-planning process, proclamation of interest groups (persons, motivations), openness towards all interest groups, and clear criteria for the distribution of information.

6. Integration of gender analyses and aspects into all accounting systems

It is crucial to introduce gender objectives and gender analyses into all accounting systems of the organisations and in all parts of them. A possible measure is the usage of the cost-performance equation. This would mean including gender aspects in the presentation of the costs, as well as in the presentation of performances. Additional sex-differentiated parameters should be considered on qualitative as well as quantitative levels in all fields of the equation. Furthermore we recommend including gender experts from a very early point in the process of planning and introducing new accounting systems.

7. System of financial incentives

We recommend the implementation of systems of financial incentives. Financial incentives are measures which financially reward improvements concerning gender equality at organisations or, contrarily, financially penalise the deterioration of performance in the field of gender equality. In order to address gender inequalities at the organisation in a comprehensive way it is important to rely on two types of systems of financial incentives:

- **Distribution of financial resources by indicators (steering by indicators)**

The distribution of financial resources by indicators means the allocation of resources according to specific criteria indicating the improvement or deterioration of gender equality at universities. We recommend the distribution of financial resources by a system of indicators, thus combining several significant indicators of different fields, in order to gain a comprehensive evaluation of the situation. Indicators are to be adapted to the situation of each organisational and administrative unit of the organisation, in order to be effective and incentivising. An accompanying measure in this context is the introduction of special financial awards to top-performing units and departments with regard to the achievement of these indicators. This measure could foster the visibility of the advancement of gender equality, and also enhance the competition of the units in this regard.

- **Integration of gender objectives in all agreements on objectives**

Agreements on objectives between the organisation's administration and the departments should lay down specific objectives that the universities or the faculties/departments must fulfil. It is important that gender aspects be included in all objectives, and that there be special agreements on objectives advancing gender equality at the universities. In order to ensure the commitment of each department, it is necessary that the objectives laid down in the documents be negotiated by the

departments, that they reflect the specific situation of the departments, and be obtainable within the period of the agreement. Furthermore it is advisable to lay down the various steps of the objectives quite clearly, and to provide the departments with detailed assignments in order to guarantee the fulfilment of the objectives. The adoption of gender equality objectives within the agreements on objectives is intended to ensure that the departments deal with equal opportunity issues. In doing so, a sustainable process could be initiated.

8. Implementation of gender-sensitive measures for modified recruitment of personnel

A systematic personnel development should be conducted, as funds are mainly linked to personnel in the long term. We recommend considerations at various levels. Important considerations are that the recruiting boards consist of equal shares of women and men, that there always be a representative for gender equality present during the selection procedures, and that he or she have a vote in this process. For the selection of candidates, the recruiting board should consider the advancement of the under-represented sex (with reservations as to equal qualification). Additionally, there should be a female personnel development plan, mentoring programmes, etc.

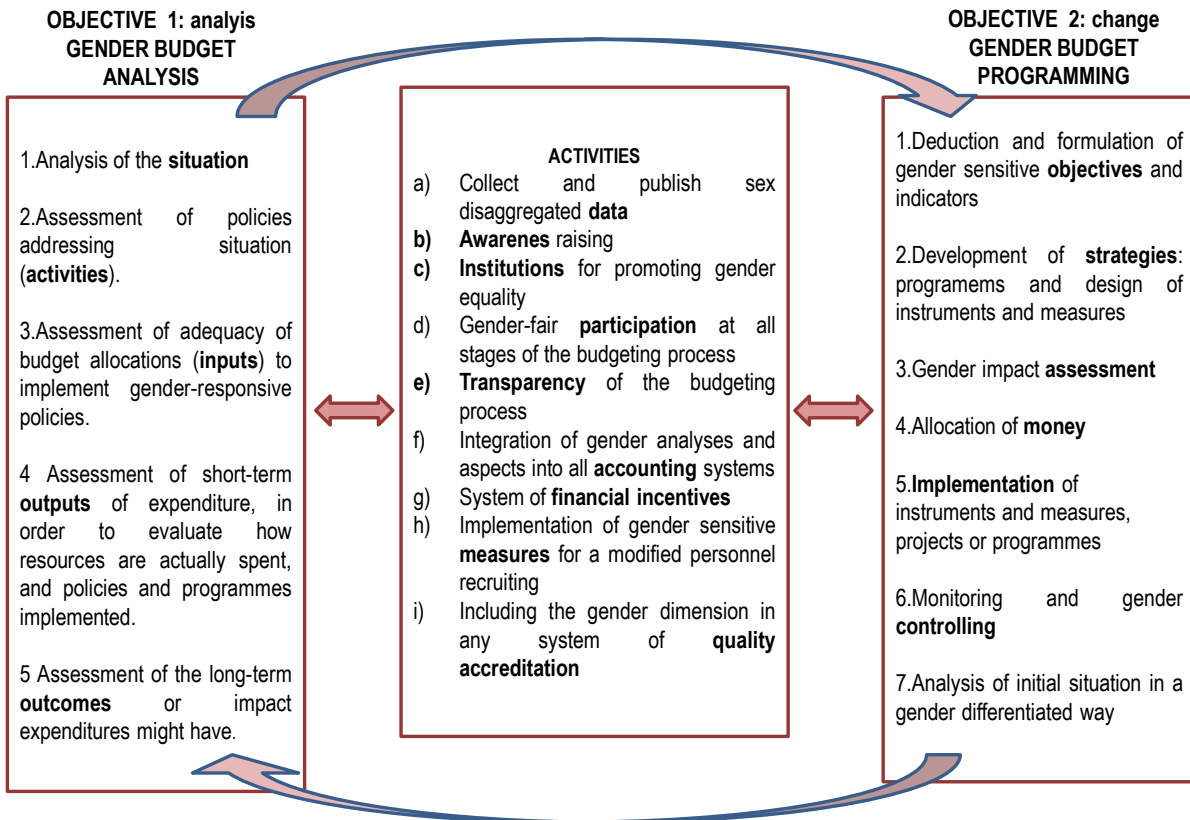
9. Gender Controlling

In order to ensure the administrative management of the organisation in accordance with the objectives of gender equality, it is important to introduce a gender controlling system. The development and implementation of Gender Budgeting has to be accompanied by a gender controlling system in order to guarantee a sustainable achievement of gender equality objectives. It is advisable to collect sex-disaggregated data on personnel as well as on salaries, and to develop key figures in order to measure the (relative) performance of each unit of the organisation. This system could be also extended to gender-sensitive indicators for research, teaching and consulting services. The aim of the implementation of this tool is to increase the awareness regarding gender issues in all units of the university, to have permanent and reliable information on the status, and eventually to have a database for necessary improvements.

10. Including the gender dimension in any system of quality accreditation

Any system of quality accreditation in which the organisation participates has to include a thorough gender equality dimension in its set of quality standards. Existing accreditation systems such as EQUIS – the European Quality Improvement System – are gender-blind, and thus they should not be joined unless a gender dimension has been developed.

GENDER BUDGETING PROCESS



3.3. Challenges and potentiality in implementing gender budget in scientific organisations

In paragraph 3.2, the main objectives, phases and steps in implementing gender budgeting in scientific organisations have been described. Nonetheless these are neither a magic follow-the-steps recipe, nor a final solution for turning the tide of inequalities that women endure within scientific organisations.

Budgets have been instrumental in transmitting and reproducing gender biases. Nevertheless, they also offer a possibility for transforming existing gender inequities. Therefore Gender budgeting initiatives pursue a **short-term** objective of elaborating a gender-sensitive budget analysis (the auditing dimension), and a **long-term** objective of formulating a gender-sensitive budget (the programming dimension).

The main challenges and potentiality are outlined:

1. The first step of gender budget implementation is the collection of **gender-disaggregated data**. These are crucial to demystify the apparent neutrality and the gender neutrality of the budget. However, disaggregated data might represent the first real challenge. It might be

difficult to disaggregate budget according to gender variable, because there might not be systematic sex-disaggregated data, or because of data protection laws that do not allow access to these data.

2. In order to realise a structural change in the organisations, gender budgeting has its greatest potential impact if it is **ongoing** rather than one-off, and if it is driven mainly by members of the organisations rather than by external experts.
3. Ideally the budget cycle should contain a **feedback loop** that allows for lessons learned from current budgets to inform future budget preparation and execution. In terms of monitoring and evaluation, there need to be checks on whether the money was spent as planned.
4. Gender budgeting may unveil the **low levels** of budget allocated to ‘gender mainstreaming’ strategies and to other strategies (such as ‘positive action’) for gender equality. This unveiling may raise awareness and help increase budgets for such strategies. This may improve their effectiveness and contribute towards gender equality.
5. To introduce gender budgeting requires a relatively **small amount** of resources.
6. One of the first challenges in getting involved in gender-responsive budgets is the need to understand what the **organisation budget** is, and how, when and by whom it is drawn up and implemented. Budgeting decisions are usually made by a **small group** of people in the organisations
7. **Third-party funds** are rapidly gaining importance within the budgets of scientific organisations. Therefore, it is important to ensure that gender equality objectives and instruments of gender budgeting are implemented for this part of the organisations’ budget as well. It is also of particular importance to monitor, with regard to their gender fairness, work contracts under third-party-funded research, as they might not fall into regular employment and payment schemes.
8. Monitoring **research fund allocations** and **success rates** by gender, and also investigating any **pay gap**, should be crucial elements in implementing gender budgeting in scientific organisations.

Moreover, as emerged in previous analysis of budgeting processes in the University of Augsburg (Germany), the University of Gdansk (Poland), and the Vienna University of Economics and Business Administration (Austria), within the 6th FP, some more elements have to be considered:

- a. Budgeting decisions are still a very **sensitive** topic at the university, and the administrations are rather reluctant to give information.
- b. Integration of **gender stakeholders** into the budget process is still the exception and not the norm, and the influence of gender equality stakeholders on budgeting decisions is generally marginal.

- c. **Informal networks** are very important in budgeting, which proves to be a disadvantage for women, as they are often not (yet) included in these networks.
- d. The demands for money for equality measures almost always provoke **conflicts**, even though the amounts in question are, for the most part, relatively insignificant.

A PATH FOR A MUTUAL LEARNING PROCESS IN GENDER BUDGETING IMPLEMENTATION IN SCIENTIFIC ORGANISATIONS

Priority areas of interest

- **Gender-sensitive data collection for gender-sensitive monitoring and evaluation**
 - Why gender statistics?
 - How to implement them? (examples, best practices, references)
 - Who can implement them? (internal/external to the organisation, links to existing repertoires)
 - Which policies benefit all organisation? (examples and good practices)
- **Gender-sensitive indicators for performance evaluation and resource allocation**
 - Is access to resources an asset for scientific excellence?
 - How might gender-neutral criteria for accessing to resources be implemented?
- **Guidelines for gender-sensitive allocation of resources: what to consider, and how**
 - What benefits does a transparent and gender-sensitive allocation of resources bring to the whole organisation?
 - Which elements should be taken into consideration?
 - Which procedures and rules? (e.g., presence of women on boards and evaluation committees)
- **Gender pay gap and its interrelation with gender-biased appraisal of positions: how to define appropriate techniques to point out the phenomenon**
 - What is gender pay gap?
 - How can a gender pay gap be monitored?
 - Compensation and scientific carriers – can systems applied to corporations be applied in scientific organisations? If so, how?

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