Monitoring and Budgeting Toolkit

D3.5

PROF. DR. HANNEKE TAKKENBERG

GABY DIJKSTRA

KIRSTEN KARDIJK

PROGRAMME	H2020 SCIENCE WITH AND FOR SOCIETY
GRANT AGREEMENT NUMBER	872499
PROJECT ACRONYM	EQUAL4EUROPE
DOCUMENT	D3.5
TYPE (DISTRIBUTION LEVEL)	X Public ☐ Confidential ☐ Restricted
DUE DELIVERY DATE	30/09/2022
DATE OF DELIVERY	04/10/2022
STATUS AND VERSION	V.1
NUMBER OF PAGES	44
Work Package / TASK RELATED	WP3
Work Package / TASK RESPONSIBLE	RSM
AUTHOR (S)	Prof Hanneke Takkenberg, Gaby Dijkstra, Kirsten Kardijk

DOCUMENT HISTORY

VERS	ISSUE DATE	CONTENT AND CHANGES
1	04/10/2022	-

DOCUMENT APPROVERS

PARTNER	APPROVER
IEDC	Rok Ramsak
Comenius	Janka Kottulová

Contents

ABBREVIATIONS AND ACRONYMS

EU	European Union
EIA	Expenditure Incidence Analysis
EIGE	European Institute for Gender Equality
E4E	Equal4Europe
GARCIA	Gendering the Academy and Research: combating Career Instability and Asymmetries
GEAR	Gender Equality in Academia and Research
GEI	Gender Equality Index
GES	Gender Equality Strategy
GEP	Gender Equality Plan
RPI	Research-performing institution
TARGET	Taking a reflexive approach to gender equality for institutional transformation
UK	United Kingdom
WP	Work Package

EXECUTIVE SUMMARY

Appropriate monitoring, target setting, and disclosure methods are crucial to attaining a transformed workplace that is entirely and sustainably gender equitable. Given the constraints of EU and country laws, the following report will present a framework to acquire adequately stratified and segmented data on hiring, retention, promotion, pay, development investments, and decision-making committees by gander. The framework will outline how these data can be utilised for defining goals and monitoring progress toward gender equality. The task's gender budgeting component entails analysing and making recommendations for how institutions can approach resource allocation by gender.

To achieve structural change, each participating research-performing institution (RPI) developed and implemented a tailored Gender Equality Plan (GEP). These GEPs are informed by the GEAR tool, which has developed by European Institute for Gender Equality. This is an interactive tool for gender mainstreaming and offers a step-by-step guide for establishing a Gender Equality Plan, including monitoring. Since this tool is well-recognized in Europe and offers very practical information, the consortium will make use of. Moreover, the consortium will moreover make use of the Gender Equality Monitoring Tool (pp. 3–8) of the EU sister project 'Taking a reflexive approach to gender equality for institutional transformation' (TARGET) and of the ILO Participatory Gender Audit Methodology.

This document also presents the GARCIA gender budgeting toolkit. The toolkit intends to integrate gender into the financial processes of academic and scientific institutions, which we have chosen for introducing gender budgeting within the E4E partner institutions, after reviewing existing tools from the EU-sister projects. This allows the E4E project not only to learn from EU gender sister projects but also to improve the quality of our own outputs. The GARCIA Project, which lasted from 2014-2017, was concerned with the implementation of actions at European Universities and research centres to promote a gender culture and combat gender stereotypes and discrimination. One of the outputs was a gender budgeting toolkit.

Lastly, we also present the measures that have already generally been successfully implemented at E4E institutions not only for assessing the situation at the starting point of the project but also for monitoring its progress.

1. INTRODUCTION

Essential to achieving a transformed workplace environment that is entirely and sustainably gender equitable are appropriate monitoring, target setting, and disclosure practices. Although not undertaken for research organisations, the DLA Piper 2016 Gender Pay Reporting study of private companies across 23 countries found that there was no duty to report on gender pay differences, no requirement to make reports available to employees, and no requirement or likelihood of public disclosure in three of the countries. However, this DLA Piper 2016 is not focused on Higher Education, and it does show the relevance of Gender Pay Reporting in a broader setting and developments within countries. The report especially points out the differences between the countries and, in this light, we see further developments - for example, Spain has recently introduced new laws regarding Gender Pay Reporting, which has led to one of the E4E consortium partners to abide by these tracking and reporting laws. Given the demands and constraints of EU and national laws, a framework will be established to gather appropriately stratified and segmented data on hiring, retention, promotion, pay, developmental investments, and decision-making committees by gender in organisations. The framework will outline how this data can be used for target-setting and monitoring progress toward gender equality at the institution and sub-institution levels. The gender budgetary component of this task involves assessing and then recommending how institutions need to look at resource allocation by gender. Is there a systematic bias in the allocation of resources towards employees who are more likely longer-term prospects (males)?

This document also presents the GARCIA gender budgeting toolkit as our chosen method for implementing gender budgeting within the E4E consortium partners. The implementation of gender mainstreaming in the budgetary monitoring processes is central to valorisation, and necessary to explicitly problematise gender at all levels in an organisation and overall budgeting processes. Developing the monitoring and gender budgeting proposals involves gathering qualitative and quantitative practices from the partner institutions, and interviewing their executives, HR personnel, and a sample of male and female researchers. Once draft proposals have been established, group dialogues with the partner institutions will be employed to validate and adjust the recommendations before their finalization.

2. MONITORING

The objective of this report is to introduce the importance of both target-setting and monitoring in Gender Equality Plans. In the following, we introduce what target-setting is, what monitoring is, how target-setting and monitoring can be performed when using the GEAR tool, and what target-setting and monitoring measures were developed and applied by the consortium.

2.1 WHAT IS TARGET-SETTING?

To achieve structural change, each participating research-performing institution (RPI) developed and implemented a tailored Gender Equality Plan (GEP). These GEPs are informed by the European Institute for Gender Equality (EIGE) GEAR tool, which will be further tailored appropriately to fit the individual work plans. EIGE, the European Institute for Gender Equality, has developed the GEAR tool. This is an interactive tool for gender mainstreaming and offers a step-by-step guide for establishing a Gender Equality Plan. When developing a GEP, the importance of target-setting emerges, but what exactly is this?

Targets—explicit and quantifiable reference points—are frequently set by organisations for their operational units that represent the goals of top management for these units (Aranda, Arellano & Davila, 2017). To create expectations for their units, supervisors frequently use a subjective approach to integrate their explicit and tacit information to produce targets. Therefore, according to several types of research, target-setting in collaboration with and with the active involvement of senior management and leadership posts, human resources and communication staff, teaching and/or research staff, and students, among others improves the outcome of the set targets (Banker & Datar, 1989; Combs, Liu, Hall, & Ketchen, 2000; Van De Voorde, Paauwe, & Van Veldhoven, 2012). In other words, employees perform better concerning the targets when managers collaboratively define goals with them. Additionally, co-creating targets increase the understanding of how to apply the institution's strategy, create greater knowledge exchange among employees, and activate the creation of new knowledge (Groen, van de Belt & Wilderom,2012).

When establishing meaningful objectives and measures it is important to be conscious of their formulation (Groen, van de Belt & Wilderom, 2012). This is especially important with respect to the promotion of gender equality (European Institute for Gender Equality, 2022). For a certain discipline, a focus can be stated as "attracting more women researchers." Resistance may develop as a result of this formulation. In many instances, the text of a measure can be modified to address the priorities of the organisation while taking into account particular susceptibilities. For instance, the community of the organisation may be more accepting of the phrase "attracting talent." Be mindful that throughout the implementation of the strategy, the notion of gender equality must be strategically defined to win support and permission (European Institute for Gender Equality, 2022).

2.2 WHAT IS MONITORING?

Monitoring is keeping systematic review over the progress or quality of something over a period of time. The process of monitoring and evaluating is an essential, if not crucial, part of the process of transforming an environment into one that is entirely and sustainably gender equitable (Wroblewski & Eckstein, 2018). By systematically collecting quantitative and qualitative data on relevant indicators, results of the implementation of gender equality measures, the development of the existing conditions of gender equality, and the reasons for these developments can be derived. These results should be communicated and discussed with the community of practice, management, and staff members.

The discussion of the monitoring results is advantageous to the process of a gender equality plan as it provides input for the development of alternative practices or processes, and supports their implementation (Wroblewski & Eckstein, 2018). It also helps to pinpoint structural differences which have affected the prospects of men and women differently and allows to address any reservations or resistance that come to light.

Creating room for reflection allows open discussion and provides a basis for organisational learning is highly necessary to achieve these effects (Wroblewski, 2015; Moldaschl, 2005). Without a platform for free conversation, reality may be misrepresented, learning may be hindered, or motivation may be poor (European Institute for Gender Equality, 2022). This implies management's long-term commitment to a gender equality policy (Wroblewski & Eckstein, 2018). This procedure could involve implementing actions that are unsuccessful or founded on false presumptions. Therefore, creating a culture of confidence and admiration that encourages candid discussion of failure is as important as creating space for introspection. Discussing the monitoring outcomes may result in modifying of the tangible measures or perhaps the GEP/GES itself.

This demonstrates the liveliness, dynamic and adaptable nature of the concrete measurements and monitoring indicators. There is no one-size-fits-all solution. Thus, the tool must be customized to the unique situations and be in accordance with the objectives stated in the GEP/GES (Wroblewski & Eckstein, 2018). Continuous objectives, targets, and measures may also be modified because of advancement or deeper comprehension of the targeted issue, just like the process itself. The starting point for such a reflexive process is the monitoring results. Finding a mechanism for internal discussion of the monitoring results is necessary to start a conversation about gender equality inside the organisation. This necessitates the internal disclosure of monitoring findings in a discursive manner and various media (such as a printed report or online) (e.g., a presentation or workshop).

2.3 GEAR TOOL

As mentioned before, the Gender Equality in Academia and Research (GEAR) tool is a step-by-step guide for all those looking to adopt measures in favour of gender equality in research organisations, universities, or other public entities (European Institute for Gender Equality, 2022). It consists of six steps to successfully develop, implement, and monitor a GEP in an academic and research setting.

Firstly, the GEAR tool helps identify the many contextual elements that affect the GEP by first analysing the academic organization and the current situation at the institution (European Institute for Gender Equality, 2022). The analysis process is supported by comprehensive assessments in which institutions are questioned to consider institutional factors including location, history, economic position, leadership priorities, goals, organizational structure, culture, and size. This enables judgments about what goals and actions should be taken, what justifications for advancing gender equality might be pertinent, and where institutions might find support for initiatives both inside the organisation and in the local, regional, or national environment.

As the European Institute for Gender Equality (2022) notes, the results from this analysis ensure that clear objectives, a set of targeted measures, specific indicators, and a logical timeline with responsibilities for an institution-spec gender equality plan can be developed. If the GEP's objectives, targets, and measurements are specific, measurable, attainable, practical, and time-related, they are more likely to be implemented successfully (SMART) (European Institute for Gender Equality, 2022). Specific relates to the what, why, how, who, when, and where questions that are fundamental to identifying what objectives and measures should be addressed. To make a target measurable, it is of importance to establish quantitative and qualitative indicators, as well as their corresponding targets, to be able to assess whether objectives have been met. The attainability of a target is correlated with the feasibility of a goal. A target is realistic when whether the goals and actions are considered to be appropriate for the organisation, and that they can be completed in a reasonable amount of time and with the resources at hand. This relates to the time-related element of a target, which means that it should be indicated when objectives and measures can or should be achieved. The toolkit stresses the importance of considering the content-related thematic GEP building blocks as useful indicators: work-life balance and organisational culture, gender balance in leadership and decision-making, gender equality in recruitment and career progression, integration of the gender dimension into research and teaching, and measures against gender-based violence including sexual harassment.

After implementing the targets from the GEP, monitoring is required (European Institute for Gender Equality, 2022). The GEAR tool distinguishes different steps in monitoring: understanding the basics of monitoring, creating a monitoring and evaluation strategy, identifying quantitative, and qualitative indicators, implementing your strategy, and communicating the results. With this, it eliminates the lack of effective monitoring and evaluation

instruments, which undermine the transformative potential of the planned measures. An adequate monitoring and evaluation strategy may help to assure accountability, assist the execution of measures, and improve knowledge and understanding of continuing developments. Additionally, it enables institutions to determine if their GEP needs to be modified.

It is necessary to distinguish between monitoring objectives and evaluation targets to create a successful monitoring and evaluation plan (European Institute for Gender Equality, 2022). By using an existing definition, the validity of the monitor strategy will be increased. According to the tool, monitoring is a continuous process in which data is methodically gathered to inform management and important stakeholders on the status and accomplishment of goals as well as the usage of allotted resources.

With a clear definition, an institution can start creating a monitoring strategy. The GEAR guide advice includes the following procedures while developing a strategy: determining specific output indicators, choosing appropriate data gathering tools, setting a time period, and organizing frequent monitoring sessions (European Institute for Gender Equality, 2022). To make the process easier, the tool also offers a list of relevant indicators, ready-to-use questionnaires, and the Horizon Europe standards.

The toolkit stresses the flexibility of monitoring a particular organization while identifying the quantitative and qualitative indicators (European Institute for Gender Equality, 2022). The tool's set of quantitative and qualitative indicators should be modified to fit the context of the planned measurements. Examples and a framework for indicators are provided to assist in decomposing the data. Several helpful templates and readily available materials have been created by EU-funded structural change initiatives to aid in the implementation of the monitoring and evaluation tools and are provided by the GEAR guide (European Institute for Gender Equality, 2022). It highlights the importance of determining whether there have been any (substantial) changes since the original evaluation of the status quo (baseline). Assessing whether the monitoring and evaluation goals have been attained is necessary to draw conclusions. Additionally, to the community of practice, management, and staff members, GEAR advises to consider external stakeholders such as policy stakeholders at the regional or national level, professional associations, or other institutional partners of the organisation. Even if the added value of best practices is obvious, transparency on the process and GEP is required because there is no one-size-fits-all solution for everyone and a narrowed vision should be avoided (Wroblewski & Eckstein, 2018).

2.4 MONITORING OF THE SET TARGETS DEVELOPED AND APPLIED BY THE CONSORTIUM

At the start of the E4E project, the consortium developed a three-fold methodological approach to assess the initial gender situation within the E4E partner universities. Three methods were developed and deployed by the

consortium: a Gender Equality Index Tool, surveys, and semi-structured interviews. This initial assessment provided the E4E with rich data based on which the initial assessment was performed, which was a starting point for the development of the GEPs across all partner universities. This three-fold methodological approach will be redeployed for monitoring the progress since the implementation of the GEPs in 2022/23 and will provide us with the same set of data, which will be used to monitor progress. We describe the three methods below.

Gender Equality Index Tool

The data was obtained using the Gender Equality Index Tool (please find a link to the GEI tool in the annex) that was developed and used by all six EQUAL4EUROPE partner organizations to obtain comparable information and benchmark the institutions[1]. The outcomes of this initial evaluation were used as a starting point for the design of an effective GE strategy, that covers organizational culture, features, people, and processes, as well as potential impacts. As such, it served the purpose of identifying areas that need to be addressed as priorities.

Within this GEI tool there is room to put more emphasis on gender budgeting focus. We suggest that the GEI tool will be updated for each institution to include a section on datapoints for specific gender budgeting questions and include this section also in the suggestions for gender budgeting policies, that is part of the GEI. The GEI tool has up to this point identified the areas to addresses as priorities within the institution, and for the next phase it could be updated with a level deeper on these priorities, for gender budgeting purposes. This will in return also serve as a tool to address gender budgeting monitoring. Examples of questions can be found in the GARCIA tool, that will be explained in the following chapters of this report.

Survey

In collaboration with all E4E project partners, two surveys were developed, drawing on existing academic literature, research, and relevant surveys on belonging and gender equality, and aimed at providing findings for the initial assessment of the gender situation in the E4E partner universities. The surveys were intended for faculty, Ph.D. researchers, and temporary contract researchers within each organisation. The surveys covered the following themes: a) role and position within the organisation; b) perception of the institutional context; c) wellbeing in the workplace, d) mentoring and being mentored; e) balancing work and family commitments and f) experience of sexual misconduct. To be noted there were some minor modifications in the structure of the surveys for young researchers, to reflect that these are a younger and hence more junior, target population. In those cases, "Wellbeing in the workplace" section also covers "Career aspirations". The survey developed through Qualtrics was distributed across E4E participating partners during November and early December 2020.

---

[1] ESADE, ESMT, EUR, IEDC, INSEAD and UNIBA

The analysis of the survey data was conducted in Qualtrics, R Studio, and Microsoft Excel. The data is mainly descriptive, and the Mann Whitney U Test was conducted to test whether there is a difference in the response pattern of male and female respondents. The Mann-Whitney U Test was chosen as we do not need to assume that our data follows a specific underlying distribution. Lastly, the analysis of the survey data was conducted using R Studio.

The surveys will be repeated in 2022/23 to monitor the progress of the GEP implementation within all E4E partner universities.

Semi-structured interviews

In order to gain in-depth knowledge about the initial gender situation in the E4E partner universities, semi-structured interviews were conducted in addition to the GEI tool and the surveys described above.

Preparing for the qualitative semi-structured interviews, WP3 created five different interview guides, in collaboration with all E4E project partners: one for faculty, one for young researchers, one for faculty council members, one for HR heads, and one for leadership interviews, which included the deans and heads of departments. The interview guides follow a similar structure, covering a set of thematic questions, but do vary to leave room for the different roles of these five groups at universities. Orienting the deliverables of WP3, the thematic questions cover the following topics for all interview guides: personal background/demographics, the key environmental and skills needs for female academics to advance their careers in research organisations; gender equality practices at the institutions, recruitment, selection, and progression. Lastly, considering that Europe is still during a global pandemic, the research team has included a set of questions examining the impact of COVID-19 on current working conditions. This report will focus on analysing the informants' answers regarding their perception of gender equality at their institution, gender equality practices and programmes which they have observed, benefited from, or participated in, and the impact of COVID- 19 on gender equality.

The consortium decided for the sampling strategy to contact the first potential female academic in the alphabetical list of the institution for each respective group (e.g., Ph.D. students, temporary researchers (postdocs, lecturers), assistant, associate, and full professors). If the contacted individuals declined or did not react after the second email, the research team moved to the next female academic, following alphabetic order.

In total, 42 semi-structured interviews have been conducted with female academics including young/Ph.D. researchers, researchers with temporary contracts e.g., postdocs and lecturers, and assistant, associate, and full professors, 10 interviews with HR managers, and members of the works council and faculty councils of the partner institutions, and 10 leadership interviews.

The interviews will be repeated in 2022/2023 to monitor the progress of the GEP implementation within all E4E partner universities, providing further in-depth knowledge in order to assess any possible progress made since the implementation of the GEPs.

Tracking Tool

The tracking tool (annex 6.3*)* has been developed by ESADE and NEHEM in the framework of Task 6.4 of the EQUAL4EUROPE project, and it is aimed to assist the E4E consortium partners in the implementation of Gender Equality Plans (GEPs) from April 2022 onward. It is a resource that will help ensure that all the setted targets of GEPs are duly addressed, and to timely deal with the issues that might arise during this process.

The GEP Internal Reporting Tool is divided into two sections:

1) A "General" section, concerning key steps for the overall implementation of GEPs, such as continuous awareness-raising activities, support for effective implementation, and monitoring of the process in each institution.
2) A "Measures" section about the implementation and assessment of each measure, is included in GEPs. This section is customized by each partner according to its own GEP.

The GEP Internal Reporting Tool is expected to remain in function for the whole duration of the project, and partners are requested to periodically update it.

3. GENDER BUDGETING

The objective of this report is to introduce the importance of gender budgeting in Gender Equality Plans. Gender budgeting needs to be seen as an instrument for gender mainstreaming and monitoring. In the following, we introduce what gender budgeting is, gender budget monitoring, gender budgeting practices amongst the consortium members, and finally how gender budgeting can be performed in universities by using the GARCIA gender budgeting toolkit.

3.1 WHAT IS GENDER BUDGETING?

A commonly used definition of gender budgeting is a "gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process" (Council of Europe, 2005, p10). Stakeholders, in the light of this research university employees, faculty, and staff, can therefore use gender budgeting for holding their institution accountable for the policies and actions regarding gender equality, with the goal of 'promoting material equality among people of all genders' (Sharp and Broomhill, 2002).

The first gender budgeting initiative was founded in the early 1980s in Australia (Galizzi, 2010; Sharp and Broomhill, 2002), which led to the implementation of a Women's Budget Program in 1984 by the Australian government. Followed by Canada, South Africa, and the UK, which installed gender budgeting and promoted further gender-impact analysis of budgets, throughout the mid-1990s (Himmelweit, 2002). Nowadays, gender budgeting has become an integral part of the agenda of many internationally operating organizations, like the United Nations, especially after establishing 'gender equality' as one of the Sustainable Development Goals (UN, 2015; UN Women, 2020).

Recently gender budgeting was introduced in the draft European Commission budget of 2023, in the form of a pilot for gender mainstreaming monitoring. The EU will assess each financial programme's contribution to gender equality and aims to work on the development of a methodology to measure the contribution of the EU budget to gender equality. The methodology is applied on a pilot basis across all programmes in the context of the EU's Draft Budget 2023.

The European Commission addressed the importance of gender mainstreaming in their strategy for 2020-2025 with the following notion: "Gender mainstreaming is the inclusion of a gender perspective in all EU policies and processes. It is essential to achieve gender equality objectives. Mainstreaming a gender perspective in policy and activities ensures that these adequately respond to the needs and maximise the potential of women and men, girls, and boys, in all their diversity. The inclusion of a gender perspective in all EU policies and processes is essential to the goal of gender equality" (European Commission, March 5, 2022).

Gender mainstreaming has been embraced internationally as a strategy for realising gender equality. Gender budgeting is an instrument to identify ways to redistribute resources to make management and financial decisions gender-responsive, ensuring equal opportunities for all members of the organisation, regardless of their gender. According to the European Institute for Gender Equality (EIGE) Gender Budgeting Toolkit, gender budgeting involves conducting a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures to promote gender equality. In short, gender budgeting is a strategy and a process with the long-term aim of achieving gender equality goals.

There is a need for gender budgeting as the way that a funding budget is allocated is not considered a neutral practice, as budgeting reflects the existing distribution of power in society between women and men (O'Hagan, A., & Klatzer, E. (eds.) (2018). It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures, and spending programmes, so it ensures promoting equality between women and men and tries to combat gender discrimination. The GARCIA gender budget project of 2016 describes the importance of gender budgeting in academia by the following statement: "By not only assessing budgets but also policies, managerial instruments and performance indicators and how they impact revenue raising and distribution of funding, we can ultimately uncover both implicit and explicit impacts of the budget on women and men in academia" (GARCIA, 2016, p4).

Klatzer et al. (2018) examined gender budgeting in Europe and addressed the assumption that public policies are gender neutral, which is now being questioned due to the gender budgeting practices evaluation. Klatzer et al. (2018) say that systemic bias in the allocation of resources towards employees needs to be considered, as they tend to be more likely longer-term prospects, and can lead to underinvestment in young female employees. If this is a systemic issue, and a repeated cycle, needs to be assessed within the organisations.

3.2 GENDER BUDGET MONITORING

Budget monitoring should be a continuous process in which a school reviews and adjust budget targets during the financial year and adjust and allocate resources accordingly to its objectives and development goals. Gender budgeting means organisations should include a gender perspective at all levels of their budgetary processes. This deliverable provides a literature review to examine the current discourse on gender budgeting, the need for monitoring, and how the partner institutions in the Equal4Europe consortium can implement this as part of their Gender Equality Plans.

Reviewing the literature, it is found that this is still fragmented, and little is yet known about the importance of gender budgeting and monitoring. Most studies have been done in emerging economies and limited studies in

Europe, but both without the emphasis on universities and their monitoring practices. Especially little is known about the outcome of gender budgeting interventions and monitoring efforts, and no clear impact can be deducted yet. Scholars from various research communities have yet to develop a shared understanding of gender budgeting. The importance and implementation of gender budgeting are discussed in specialized journals however, few studies have studied the actual implementation and monitoring process involved in gender budgeting.

However, the traditional budgeting process reflects 'the masculine politico-economic power relations in society' according to Marx (2019). Her research also points out that governments and organisations might neglect underlying structural problems in gender equality, by simply distributing budgetary resources based on gender quotas (Marx, 2019). This shows that gender budgeting and gender budget monitoring needs to take place, to ensure gender unequal practices in organisations will be identified and addressed through proper measures and for a positive impact in the future.

For implementing and monitoring gender budgeting the organisation must have access to various measures and data components, that can either facilitate or hinder the implementation of gender budgeting. Data that can be necessary is, for example, gender-disaggregated data on personal, payment, promotion, and other HR practices. For this, Equal4Europe has created the Gender Equality Index Tool (GEI tool, annex 6.1 and 6.2) with an overview of data points that should be collected and monitored annually.

Austen, Costa, Sharp et al. (2013) found that gender-disaggregated expenditure incidence analysis (EIA) can be a tool for assessing the responsiveness of budget and policies in organisations, on gender. This tool determines how budget resources are distributed between men and women by assessing the unit costs of a specific service and the extent to which each group is using it. Yet they found that there is a limited account of gender-disaggregated EIA in decision-making in the present. They suggest that gender-disaggregated EIA can identify gender gaps, but only so when this practice is combined with additional gender analysis throughout the organisation and an understanding of budget decision-making processes and stakeholders. It cannot stand alone and needs to be supported by a strategy that covers the whole organisation (2013). Austen, Costa, Sharp, et. al. concluded that the EAI should be used as part of a package of analytic tools to provide decision-makers with an understanding of the causes of the problem identified and a range of policy options (2013).

Besides access to data, organisations also need analytical capacities and the inclusion of stakeholders within the organisation that can help implement gender budgeting and monitoring (Bakker, 2018). Bakker continues that organisations can approach gender budgeting from either an instrumental perspective or a policy perspective (2018). The instrumental perspective looks at gender budgeting from the angle of gender-responsive financial management, such as using the gender budgeting as an instrument to steer the financial management in a responsive matter. Otherwhile the policy angle adopts fiscal policies that foster gender equality and are determined

by the country laws on fiscal policies and is less responsive, but stems from pre-formed policies. The difference is within the objective of the gender budgeting approach the organisation aims for and what the stakeholders that are included in the process, determine as important.

Three stages in the gender budgeting process should be considered for monitoring of progress throughout the year. Comprehensive gender budgeting systems involve all three stages in this budgeting process (Polzer, Nolte & Seiwald, 2021). The three stages we recommend as practical implementations:

1) Pre-stage: Starting with gender needs assessment and policies for budget allocations

2) Concurrent-stage: Considering gender perspectives during resource allocations on all items of the GEI tool

3) Post-stage: Including spending reviews and gender audits and policy analyses.

A study by Costa et al. (2013) stated that gender budgeting participation and stakeholder integration must be part of the process, and a necessary antecedent to make gender budgeting work. Policy support and multistakeholder engagement is essential, as gender budgeting cannot be effective if support by crucial and influential stakeholders is missing. If this is not present, gender budgeting risks becoming a "feel good concept", that occurs when resources are abundant or to install populist objectives (Costa et al., 2013). Spehar (2018) states that gender budgeting implementation faces resistance from stakeholders when initiatives become controversial or when they are costly, while when resources are low to implement, it becomes easier. This also shows the importance of involving all stakeholders throughout all the phases of the gender budgeting and monitoring process.

The literature available on gender budgeting and specific gender budgeting outcome is scarce. The focus of most of the research on gender budgeting approaches, is on the continuum stage of implementing gender budgeting and looks at the organisational implementation overall but lacks funding for the outcome of the implementation.

While gender budgeting practices in university settings are still relatively new, especially in Europe, no insights or best practices on the monitoring process of gender budgeting implementation can be found. Literature suggests that future research should focus on actual resource allocations, economic impacts, improvement, and change in gender performance indicators, and awareness and stakeholders (Polzer, Nolte & Seiwald, 2021).

A tracking tool has been designed for the Equal4Europe Gender Equality Plan implementation, where gender budgeting will be part of (Annex 6.4). This tracking tool shows in what phase of the gender equality plan the gender budgeting initiative should take place and can also be used for gender budgeting monitoring.

3.3 GENDER BUDGETING PRACTICES AMONGST THE CONSORTIUM MEMBERS

Interviews with researchers, HR personnel and leadership in 2020 and 2021, have not shared explicit information or insights regarding gender budgeting activities in the participating institutions. This may be related to the fact that the interviews were conducted during the pandemic, particularly in times when travelling was not allowed, which led to a cancellation of a lot of scientific conferences and international collaborations. Many of the interviewees highlighted that they were allowed to use the predetermined travel budget for other purposes, such as hiring, staff purposes, training, and other assistance in their work. Some interviewees expressed that they resorted to using their travel budget for assistance in research practices for example so that they could get help with maintaining their research output during the pandemic as they were most affected by the pandemic in terms of workload distribution and home-schooling. This shows us that in regard to budgeting, there seems to be some flexibility and autonomy for female academics in getting the support that they need, but this might also be only an exceptional situation because of the pandemic. None of the interviewees mentioned nor reported specific gender budgeting practices, nor were they aware of any gender budgeting and monitoring in their institutions, and thus there is room for improvement.

Assessing the participating institutions, interviewees were asked to describe what practices are already in place in terms of gender budgeting and if any, how the allocation of resources was considered by gender. Out of the six institutions, two could name a few initiatives and practices, however, most of them are Diversity and Inclusion related measures and actions, such as a budget for diversity training, rather than specific gender budgeting tools which are applied to all budgeting activities at the university. None of the consortium members could report any specific gender measures or monitoring. This marks the need for more awareness about gender budgeting in general, amongst the institutions.

A few initiatives mentioned:
- Funds for specific gender research proposals
- Funds for panels, conferences, and advocacy led by students
- Women Business Clubs
- Funding for the Diversity officers
- Funding for implementing Gender Equality Plans

3.4 GENDER BUDGETING AT UNIVERSITIES: USING THE GARCIA GENDER BUDGETING TOOLKIT

As can be seen from above, currently there is no holistic gender budgeting taking place in any of the E4E consortium partner institutions. As such, we have identified the GARCIA gender budgeting toolkit as a useful tool for gender budgeting withing the E4E project. Same as with the GEAR tool, the GARCIA tool is used for gender budgeting in

universities and there is no need in developing a new toolkit. The Gendering the Academy and Research: combating Career Instability and Asymmetries (GARCIA) working paper provided a toolkit intended to integrate gender into the financial processes of academic and scientific institutions. They mention that their toolkit "is to encourage the users to take a step back and look beyond the numbers and pay attention to the indicators that direct the resources (…) and by doing so, we can ultimately uncover both implicit and explicit impacts of the budget on women and men in academia" (GARCIA, p4). In their research for the GARCIA project, Steinthórsdóttir et al. (2016) state that universities should "start incorporating a gender perspective at all levels of the budgetary process and restructure the current system used in fund distribution to promote gender equality" (p. 191).

Klatzer, Mayhofer, and Neumayr (2008) looked at Gender Budgeting at universities in a European setting and specifically in Austria, while Addabo et al. (2020) reported on budgeting for gender equality in research performing organizations and analysed 25 cases of gender budgeting.

From their research three main guidelines on how to do gender budgeting can be found:

1) Transparency;
2) Integrated measures and;
3) Continuity in the budget cycle.

These indicators have been part of the GARCIA gender budgeting toolkit. The full GARCIA indicators can be found in Annex 6.5, and the full GARCIA toolkit can be accessed through the following link: GARCIA TOOLKIT.

Besides the more general description of gender budgeting practices, O'Hagan & Klatzer (2018) looked at the development and challenges in gender budgeting in Europe and provided practical steps, also stemming from the EIGE framework "Mainstreaming gender into the EU budget".

These practical steps are meant to apply full integration of gender budgeting at all stages of the budgeting cycle, planning processes, and purposes.

Practical steps to this end include (EIGE, 2019, p12):

1. A gender-based assessment to take stock of, and make visible, the gendered impacts of budgets — such a gender budget analysis is the starting point for all gender budgeting work.
2. Promoting changes to advance gender equality based on the results of the gender budget analysis, including any identified gender gaps and challenges.
3. Organising gender budgeting work — analysis of practical gender budgeting experiences worldwide repeatedly shows that this supports strong results. Gender budgeting is about revealing the different impacts of spending and revenue decisions on women and men, which differ depending on their life stages and economic and social circumstances.

Because academic institutions tend to rely heavily on public resources, these budgets create an opportunity to facilitate equality. Gender budgeting will also allow for better targeting and, therefore more efficient allocation of public expenditure (GARCIA, p5).

Based on the GARCIA report and supported by the previously described literature, we have set out general gender budgeting practices and what they consist of. The process of gender budgeting generally consists of three stages, according to Quinn (2009); Rothe et al (2008).

1. Gender impact assessment: This step demonstrates that men and women are impacted by budgets, and that they are impacted differently. This level of analysis is to produce a sex-disaggregated report of recipients of budget programmes, and could demonstrate: a) the degree to which the budget has satisfied the needs of the recipients, b) how the gendered needs and roles contribute to the level of satisfaction, c) which challenges are faced by the target group, d) the degree to which the budget has exacerbated, reduced or left unchanged inequality, the relationship between stated policies and budgetary decisions and why the budget needs to take account of the differing rates.

2. Reformulate policies and distribution of resources to achieve gender-equal outcomes. Once it is clear how differently the budget affects men and women, it is necessary to include gender as a category of study in the budgeting procedures. In order to more effectively address the need for which the spending line was intended and more permanently address the disparity, accepting the gender impact of budgets involves modifying the main funding line.

3. Embed gender systematically in all budgetary processes and monitor the progress. This is the work of mainstreaming, which requires an ongoing commitment to understanding gender. It includes analysis, consultation, ongoing budget readjustments to take account of changes in needs of men and women.

Whereas the three stages of Quinn (2009), and Rothe et al (2008) provide a theoretical procedure, the expansion of steps in the GARCIA report ensures a more tangible and practical procedure. It distinguishes the gender budgeting process into seven steps:

1. Analyse change and allocation of source
2. Describe the current situation and gender patterns that are observed
3. Detect if evidence from step two indicates consequences.
4. Formulate new objectives and measures
5. Seek to build long-term gender budgeting through systemic change
6. Decide how results should be measured
7. Evaluate the outcomes

4. CONCLUSION

This deliverable tackles two relevant topics necessary for the success of implementing Gender Equality Plans at the E4E partner institutions and beyond, which are monitoring and gender budgeting. In this document, we provided a review of existing monitoring practices and highlighted their relevance for GEPs.

The consortium GEPs are informed by the European Institute for Gender Equality (EIGE) GEAR tool that has been tailored to fit individual work plans, as outlined in the initial project proposal of the E4E project. This is an interactive tool for gender mainstreaming and offers a step-by-step guide for establishing a Gender Equality Plan, including monitoring. Since this tool is well-recognized in Europe and offers very practical information and clear steps to take, this will be applicable to higher institutions in general. To make use of the gender equality monitoring tool (pp. 3–8) of the EU sister project 'Taking a reflexive approach to gender equality for institutional transformation' (TARGET) and of the ILO participatory gender audit methodology, will increase awareness on the overall need of gender monitoring budgeting in academic.

The process of monitoring and evaluating is vital for gender equality in organisations and it involves systematic collection of quantitative and qualitative data on relevant indicators, which is been done extensively within the E4E consortium.

For the second part of this document, we have focused on gender budgeting. Budget monitoring is a continuous process, which means that organisations should include a gender perspective at all levels of their budgetary processes. We started with reviewing existing EU- sister projects for their outputs related to gender budgeting. An overview is attached in the annex. By doing so we have singled out the GARCIA Gender Budgeting toolkit, which will be useful for gender budgeting across the European universities. We decided not to develop a new gender budgeting tool, since the GARCIA tool is already widely known and used in the sector, and providing evidence based practical implications. Based on the review of all sister projects and available literature, the GARCIA tool proved to be the most relevant in for higher education institutions across Europe and best suited for our research purposes in the GEP process. It also provides an opportunity to not only learn from previous EU-sister projects but also to make use of their outputs. In the annex, we provide two other useful tools, developed within the E4E consortium, which can be used for monitoring purposes by other institutions. These include a gender equality index tool and a GEP tracking tool.

Lastly, we have presented monitoring measures developed for the E4E project, which are the Gender Equality Index Tool, surveys, and semi-structured interviews. All these methods were deployed at the start of the project for the initial assessment of the gender situation withing the E4E partner universities. However, these methods will all be revisited and reused for monitoring the progress during the implementation of the Gender Equality Plans withing the E4E partner universities.

5. REFERENCES

Addabbo, T., Rodríguez-Modroño, P., Gálvez-Muñoz, L. (2015). Gender budgeting in education from a wellbeing approach: An application to Italy and Spain. *Politica Economica/Journal of Economic Policy,* 31(2): 195–212.

Austen, S., Costa, M., Sharp, R., et al. (2013). Expenditure incidence analysis: A gender-responsive budgeting tool for educational expenditure in Timor–Leste? *Feminist Economics,* 19(4): 1–24.

Bakker, I. (2018). Connecting women's human rights to public resources in Canada. *Canadian Women Studies,* 33(1/2): 71–77.

Costa, M., Sawer, M., Sharp, R. (2013). Women acting for women. *International Feminist Journal of Politics,* 15(3): 333–352.

Council of Europe. (2005). *Gender Budgeting*. Final Report of the Group of Specialists on Gender Budgeting (EG-S-GB). Strasbourg: Council of Europe.

Downes, R., Nicol, S. (2020). Designing and implementing gender budgeting – a path to action. *OECD Journal on Budgeting 2020*, (2): 67–96.

EIGE (2019). *Gender Budgeting: Mainstreaming gender into the EU budget and macroeconomic policy framework*, p. 12.

Galizzi, G. (2010). The formulation of gender-sensitive budgets: Integrating gender into the balanced scorecard. *Economia Aziendale Online*, 1(3): 335–343.

GARCIA Working Papers. (2016).Gender Budgeting in Academica Toolkit

Himmelweit, S. (2002) Making visible the hidden economy: The case for gender-impact analysis of economic policy. *Feminist Economics,* 8(1): 49–70.

Klatzer, E. (2016). *Integrating gender equality, women's rights, and participation in the budget process: A survey of entry points and practical examples*. In: Ng, C (ed.) Gender Responsive and Participatory Budgeting. Imperatives for Equitable Public Expenditure. Heidelberg: Springer, pp. 99–123.

Klatzer, E., Addabbo, T., Alarcón-García, G. and O'Hagan, A. (2018). *Developments in practice: Methodologies and approaches to Gender Budgeting*, in A. O'Hagan and E. Klatzer (eds.), Gender Budgeting in Europe. Developments and challenges, Cham, Switzerland, Palgrave Macmillan.

Marx, U. (2019). Accounting for equality: Gender budgeting and moderate feminism. *Gender, Work & Organization,* 26(8): 1176–1190.

Nolte, I.M., Polzer, T., Seiwald, J. (2021). Gender budgeting in emerging economies – A systematic literature review and research agenda. *Journal of Accounting in Emerging Economies*. Epub ahead of print 2021.

O'Hagan, A. (2015). Favourable conditions for the adoption and implementation of gender budgeting: Insights from comparative analysis. *Politica Economica/Journal of Economic Policy*, 31(2): 233–252.

O'Hagan, A. (2018). *Conceptual and institutional origins of gender budgeting*. In: O'Hagan, A, Klatzer, E

(eds) Gender Budgeting in Europe. Developments and Challenges. Cham: Palgrave Macmillan, pp. 19- 42.

O'Hagan, A., & Klatzer, E. (eds.) (2018). *Gender Budgeting in Europe: Developments and challenges*.

Palgrave Macmillan, Basingstoke.

Quinn, S. (2017). Gender budgeting in Europe: What can we learn from best practice? *Administration,*

65(3): 101–121.

Rothe, A., Erbe, B., Fröhlich, W., Klatzer, E., Lapniewska, Z., Mayrhofer, M., & Debski, M. (2008). *Gender

budgeting as a management strategy for gender equality at universities*. Frauenakademie München

eV.https://www.academia.edu/9382781/Gender_Budgeting_as_a_Management_Strategy_for_Gender_E

Sharp, R., Broomhill, R. (2002) Budgeting for equality: The Australian experience. *Feminist Economics*, 8(1):

25–47.

Spehar, A. (2018). The pursuit of political will: Decision makers' incentives and gender policy

implementation in the Western Balkans*. International Feminist Journal of Politics,* 20(2): 236–250.

Steinthórsdóttir, F.S., Einarsdóttir, T., Heijstra, T.M., et al. (2016). Money talks: Gender budgeting in the

University of Iceland. *Icelandic Review of Politics and Administration,* 12(1): 171–194.

UN. (2015). *Transforming Our World: The 2030 Agenda for Sustainable Development*. New York: United

Nations.

6. ANNEX

The annexes that can be found are:

6.1: Summary Gender Equality Index Tool

6.2: Gender Equality Index Tool link to published tool on website

6.3: Tracking Tool

6.4: Overview of Gender Budgeting tools from EU- sister projects

6.5: GARCIA indicators

6.1 SUMMARY GEI TOOL

Summary of the GEI tool calculations and definitions per component, including the accessibility of data points.

1. Demographics

    a. Number of men/women working as faculty members per rank

    b. Number of men/women working as staff members

    c. Number of men/women working as a PhD student

    d. PhD Program enrolment

    e. Number of men/women working as a postdoc

    f. Number of men/women in the master's program (counting unique students)

    g. Number of applications for a master's program at the institution

    h. Number of new students in a master's program

2. Job Market

    a. Number of male/female job hires for junior, senior, and very senior positions

    b. Number of male/female job applicants

    c. Number of male/female job candidates

    d. Number of male/female applicants who received job offers

3. Gender Pay Gap, calculation as requested in the GEI tool

    a. Base salary gap faculty and postdocs

    b. Full salary pay gap faculty and postdocs

4. Family-related leaves

    a. Childbirth leave (individuals + months) for faculty, PhD, and postdoc

    b. Other family-related leaves (individual + months) for faculty, PhD, and postdoc

5. Promotions and salary increase

    a. Individuals up for promotion

    b. Individuals promoted

    c. Increase in salary for individuals promoted

6. Supervision of students: no data available (supervision of Postdocs, PhD, and Master students).

7. Part-time work

    a. Number of individuals working part-time

    b. Number of individuals working part-time as PhD students

    c. Number of individuals working part-time as a postdoc

8. Recruitment committees: no data

9. Promotion committees: no data

10. Turn over

    a. Number of individuals leaving the institution for faculty

    b. Addon to turnover for tenure track

    c. Number of individuals leaving the institution before completion of their PhD program

    d. Number of individuals leaving the institution before the end of their postdoc contract

    e. Number of students who left the institution before graduating from the master's program

11. Graduations:

    a. Number of PhD students who graduated

    b. Number of students who graduated at master's level

12. Visiting professors

    Number of male/female visiting professors

6.2 GENDER EQUALITY INDEX TOOL

The full Gender Equality Index tool is a public deliverable that can be found on the website of Equal4Europe. Please visit: https://equal4europe.eu/gender-equality-index/

6.3 TRACKING TOOL

GEP Internal reporting tool measures – example of how a tracking tool could look like. Specific measures should be listed based on the pre-set objectives, and the expected outcome.

Objective 1: Promoting gender equality in recruitment, retention, and career progress

Measure	Start/End date	Expected outcome	Status	Assessment of the implementation	Impact assessment
Design and implement a D&I dashboard					
A review of current Institutional policies and procedures from the perspective of gender and D&I more broadly					
Review existing mentoring programme					
To increase the number of female professors at the Institution					

Objective 2: Promoting gender equality in decision-making bodies and processes

Measure	Start/End date	Expected outcome	Status	Assessment of the implementation	Impact assessment
Promote active and consistent implementation of Institutions inclusive hiring toolkit					
Implement gender equality officer					

Objective 3: Integrating the gender dimension in research and innovation content

Measure	Start/End date	Expected outcome	Status	Assessment of the implementation	Impact assessment
Example measure					
Example measure					

Objective 4: Measures against sexual misconduct and gender-based violence

Measure	Start/End date	Expected outcome	Status	Assessment of the implementation	Impact assessment
Example measure					
Example measure					

6.4 GENDER BUDGETING OVERVIEW

Table C.1: Developing quantitative and qualitative indicators for advancing gender equality

**Developing quantitative and qualitative indicators for advancing gender equality** https://eige.europa.eu/sites/default/files/documents/20220037_pdf_mh0419709enn_002.pdf
Project	EIGE – Toolkit
Page	p. 63
Focus	/

Brief description	This tool will support you in
	  1. defining specific quantitative and qualitative indicators for advancing gender equality and,
	  2. aligning these indicators for advancing gender equality with national equality priorities.

Steps	/
Objectives	/
Questions for gender equality budgeting	Questions focus on EU policy objectives at the national and subnational level but could be applied to the higher education sector. Examples are: • How many female and male researchers are working at the university? • What is the support given to female researchers v the support given to male researcher? • How many female and male researchers have patents registered to their name? • Who are the participants and non-participants users (women and men) of new research projects and outcomes? • Are the products and services (e.g., trainings) developed by researchers equally used by women and men?
Examples of indicators	Questions focus on EU policy objectives at the national and subnational levels but could be applied to the higher education sector. Examples are: • Women and men researchers working at the university • Average amount of support given to female and male researchers Results level: • Female and male researchers owning patents, products or services (giving trainings) or doing any other additional work • Female and male researchers developing digital products, services and applications • Women and men users of new digital products and services. ==> Gap in user rates between women and men • Satisfaction of women and men users with digital products, services and applications
Other	/
Academic foundation	/

Table C.2: Defining gender-sensitive project selection criteria

**Defining gender-sensitive project selection criteria** https://eige.europa.eu/sites/default/files/documents/20220037_pdf_mh0419709enn_002.pdf
Project	EIGE – Toolkit
Page	p. 76
Focus	Gender-sensitive projects
Brief description	This tool can be used by managers and monitoring committees to support the elaboration of gender-sensitive projects, and to set gender equality criteria for the selection of projects. Such support is vital for ensuring that gender equality is integrated as a horizontal principle in all activities.
Steps	Step 1. Analysis Step 2. Objectives and indicators Step 3. Activities and implementation Step 4. Gender competence Step 5. Monitoring and evaluation
Objectives	Reduce the gender pay gap • Increase employment (and reduce segmentation) • Contribute to women's education

	• Enhance work–life balance; specific indicators include
	  − increased proportion of men's time in care-related activity
	  − increased employment for women and men, including migrant women, in the formal care economy
	  − increase in women's access to, and hours in, paid work
	• Eliminate gender stereotypes
	• Reduce gender segregation in the labour market
	• Support flexible working arrangements and family-related leave
	• Increase women's entrepreneurship
	• Increase the accessibility and quality of childcare services
	• Support social inclusion
	• Increase the accessibility and quality of care facilities for other dependants
	• Fight the exclusion of, and poverty among, women
	• Support the protection of parents and carers
	• Increase women's participation in decision-making positions and processes
	Dignity, integrity and ending gender-based violence
	• Support the prevention of, and protection from, gender-based violence
	• Support men's and boys' role in eradicating violence against women

Questions for gender equality budgeting	/
Examples of indicators	/
Other	Supplementary tool 7.a: Gender-responsive agreements (contracts or grant agreements) with project implementers (p.80)
Academic foundation	/

Table C.3: Tracking resource allocations for gender equality in the EU cohesion policy funds

Tracking resource allocations for gender equality in the EU cohesion policy funds https://eige.europa.eu/sites/default/files/documents/20220037_pdf_mh0419709enn_002.pdf	
Project	EIGE – Toolkit
Page	p. 81
Focus	Track spending on gender equality objectives
Brief description	This tool presents a system to track spending on gender equality objectives. It can be used to follow EU cohesion policy guidance, in order to track resource allocations on gender equality both at the budget-planning stage and during the expenditure verification and evaluation stage, as part of annual performance reviews based on the regular transmission of data.
Steps	Step 1. Planning and budgeting – programme process at the level of intervention fields (ex ante) Step 2a. Reporting on expenditure verification at the operation level (ex post) Step 2b. Evaluation of programme implementation towards gender equality (ex post)
Objectives	/
Questions for gender equality budgeting	• Have resources in the programme budget reached both women and men? • Have women and men been able to access services that meet their needs? • Has the programme been transformative? For example, has it addressed underlying norms and values that perpetuate gender inequalities?
Examples of indicators	Expenditures: What is financed? Who is the beneficiary? What gender gaps are being targeted? How does expenditure reach both women and men in accordance with their needs? (For example, who is participating in which labour market programmes?) Income: Who is paid what, who has to pay what, evalue added tax and/or fees? Who has to pay for certain services from their own pocket? Macroeconomic effects: What effects has the programme had on women and men? Decision-making processes: How have women and men been represented in the programme's decision-making? For example, how has basic information been disseminated and made appropriate for a variety of stakeholders?
Other	/

Academic foundation	/

Table C.4: Integrating a gender perspective in monitoring and evaluation processes

Integrating a gender perspective in monitoring and evaluation processes https://eige.europa.eu/sites/default/files/documents/20220037_pdf_mh0419709enn_002.pdf	
Project	EIGE – Toolkit
Page	p. 106
Focus	Gender-budgeting evaluation
Brief description	The purpose of a specific evaluation is to assess the extent to which a combined funds or programmes were used to address gender-related issues. A specific gender-budgeting evaluation can be based on the following framework on four aspects of public finance. The evaluation may focus on one of these aspects, or address all four. It may evaluate the entire programme budget, a selected area or a specific project.
Steps	Step 1. Assess the programme for one or several of these four public finance aspects Step 2. Analyse resource allocations within the programme's core activity in relation to numbers, needs and preferences Step 3. Assess to what extent alternative or complementary resources and activities were needed Step 4. Gender assessment Step 5. Other aspects of gender-budgeting evaluations
Objectives	As part of your analysis, you can: • establish the total budget implemented; ask 'Who was reached?', identifying the groups targeted and specific data you have on these groups; use data collected, existing studies, research and citizen inquiries to determine whether or not resources were used to meet the needs and preferences of the target group; calculate resource allocations from a gender perspective, for example calculate the cost per group of women and per group of men separately and calculate the average cost per woman and per man; • draw comparisons and ask 'What would the impact have been on the programme's total budget if women and men had received the same amount of support?'
Questions for gender equality budgeting	• Have resources in the programme budget reached both women and men? • Have women and men been able to access services that meet their needs? • Has the programme been transformative? For example, has it addressed underlying norms and values that perpetuate gender inequalities? Expenditures: • What is financed? • Who is the beneficiary? • What gender gaps are being targeted? • How does expenditure reach both women and men in accordance with their needs? (For example, who is participating in which labour market programmes?) Income: • Who is paid what, who has to pay what, evalue added tax and/or fees? • Who has to pay for certain services from their own pocket? Macroeconomic effects: • What effects has the programme had on women and men? Decision-making processes: • How have women and men been represented in the programme's decision-making? For example, how has basic information been disseminated and made appropriate for a variety of stakeholders? • What infrastructure investment accompanied the programme activities? • Who is using these resources? (Disaggregate the data/analysis between women and men and by other relevant characteristics.) • Are there differences in how resources were allocated (used) by women and men? • What norms and values exist? Are these norms and values gender specific? • Are women and men treated differently in the programme? Are the activities dominated by women accorded a higher or lower value than those dominated by men?

Examples of indicators	Beyond the programme's resources, assess the extent to which alternative or complementary resources and activities were needed. These could include: individuals' time or unpaid or voluntary work, private funding for fees or other costs, other public funding for premises, transport and other activities.
Other	/
Academic foundation	/

Table C.5: Reporting on resource spending for gender equality

Reporting on resource spending for gender equality	
https://eige.europa.eu/sites/default/files/documents/20220037_pdf_mh0419709enn_002.pdf	
Project	EIGE – Toolkit
Page	p. 110
Focus	Reporting on resource spending
Brief description	The process of tracking expenditures that advance gender equality has to be based on a deeper understanding of how funds are spent and how the spending is linked to gender equality. How can we know the spending is transformative and promotes gender equality and equity? Who will profit from the funding? What will be changed? How will it be changed? These questions cannot be answered through a mere tracking system. The different approaches listed below showcase the richness embedded in tracking expenditures. Pre-existing conditions for tracking expenditures that promote gender equality are the existence of leadership will to do so, and a core of experts with profound knowledge
Steps	A financial gender audit analyses expenditures from a gender perspective. Hence, it is conducted after the budget has been implemented. The process investigates how resources were allocated and what the outcomes were for women and men, boys and girls in all their diversity, vis-à-vis what was actually planned. The audit should ideally be carried out by an independent and competent authority (central budget authority or other independent body). A gender-focused expenditure incidence analysis focuses on the distribution of expenditure between women and men, boys and girls in all their diversity. The process investigates the unit costs of a specific service, and then calculates to what extent the service is being used by women, men, boys and/or girls (more characteristics can be added depending on levels of disaggregation needed, such as age, race, ethnicity, religion or rural/urban location). For example, this analysis can identify to what extent and in what way women and men benefited from expenditure on public services, such as public transportation infrastructure, healthcare and/or education.
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

Table C.6: Gender budgeting in academia

Gender budgeting in academia
https://www.hi.is/sites/default/files/arnarg/gender-budgeting-in-academia-toolkit.pdf

Project	Garcia – Toolkit
Page	/
Focus	How do we do gender budgeting?
Brief description	The process of gender budgeting generally consists of three stages: 1. Gender impact assessment: Analyse the activity under study from a gender perspective. Here you determine whether the activity has a different impact on women and men, or what is considered to be masculine and feminine. 2. Reformulate policies and distribution of resources to achieve gender-equal outcomes. 3. Embed gender systematically in all budgetary processes, and monitor the progress.
Steps	Step 1: What to analyse Step 2: What is the current situation and what are the gender patterns? Step 3: What are the consequences? Step 4: What can be done? Formulate new objectives and measures Step 5: What measures to take? Step 6: How should results be measured? Step 7: Evaluate the outcome
Objectives	• What are the policies and objectives of the activity? Based on what information, data and assumptions are they developed? • What are the structures of formal and informal power regarding the selected activity? • What is the decision-making process like in relation to this activity? • In what form do the gender patterns appear? • How is gender representation? List relevant information for the activity/resource. • Who makes decisions? In what bodies, at what level and by which individuals? Who implements the decisions? Identify the actors in formal and informal power positions of the decision-making process. How is the gender representation? • Who forms the target group of the activity? Is it students? Academic staff? Administrative staff? The academic institution in general? Are there target groups in different fields? • How is the gender representation within these groups/units? • Is there anything in the activity that segregates women and men and keeps them in separate spheres? • Are there differences between men and women in the relevant areas with regard to student positions, academic positions, rights, power, resources, etc.? • Are some fields/positions gendered? That is, are some fields/positions more male dominated than others? Or more feminised than others? Here it is important to take into account the gendered nature of academic fields. • Is there anything in the activity that creates a hierarchy between what is deemed 'female' and 'male' and that attaches greater value to the 'male'? • Are there instances where men seem to be the norm and women treated as intruders? Here it is important to acknowledge hierarchies of power within the academic institution that privilege men and the masculine and devalue women and the feminine. • How are resources that may have financial consequences (e.g. money, time, information and training) within the activity divided between women and men? Within different academic fields? • Are there any gender-related patterns in what and who is given priority with respect to time?
Questions for gender equality budgeting	Where to start: *Map* the activities of the academic institution: It can be good to have an overview of possible activities for gender budgeting. This method can illuminate a starting point for the project. Examine equality initiatives: What has been done regarding equality work? What was the outcome of that work? Was it successful? If so, identify what worked well and could be useful in further equality work. If it was not successful, identify the setbacks. *Consider* the activities of the academic institution in more detail: What activities might contain gender inequality traps in raising and allocation of resources? Speak informally to people in different ranks to see what they perceive as the weak spots within the system. Where might gender inequality be created and maintained? *Define* the project: Choose which activities to examine further. Draft an action plan with objectives and the process of the gender budgeting work. What does the academic institution need to do to organise its gender budgeting?

Examples of indicators	Choose an activity to prioritise which is related to raising and allocation of resources. Some examples of activities that could be analysed are: • System of budget allocation/funding/grants to the academic fields/faculties/ departments. • Employment contracts of the academic/administrative staff and employment security. Salaries/grants/funding to the academic staff. • Time/work/tasks: What is valued and what is not valued by the system? How is it valued? Research? Teaching? Administration? A key dimension is the amount of unpaid and often invisible work such as academic housework. • Incentives: What is valued and what is not valued? How is it valued? • Facilities: Offices/rooms/premises for faculties/departments/academic staff/ students associations etc. • Developmental work: Conferences, training, study visits, software programmes etc. • Funding/grants to students/students associations. Select an activity or a resource within your chosen activity that is strategically important from a gender equality point of view. Reasons for your choice could be: • An ability to influence and control the measures. • The activity impacts many people. • The issue is currently the subject of political debate. • The activity currently exacerbates inequalities.
Other	/
Academic foundation	Addabbo T., Gunluk-Senesen, G. and O'Hagan, A. (2015). Gender Budgeting: Insights from current methodologies and experiences in Europe, Politica Economica / Journal of Economic Policy 31(2), 125-134. Rothe, A., Erbe, B., Fröhlich, W., Klatzer, E., Lapniewska, Z., Mayrhofer, M. and Debski, M. (2008). Gender Budgeting as a Management Strategy for Gender Equality at Universities: Concluding Project Report (F. Munchen, Trans.) ISBN13:978-3-937120-09-6. Munich, Germany

Table C.7: Gender-responsive budgeting: The budget cycle diagram for trainers

Gender-responsive budgeting: The budget cycle diagram for trainers https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620429/gt-gender-responsive-budget-trainers-280218-en.pdf;jsessionid=8A52C66AD7E5E71BD1306394009D46BA?sequence=14	
Project	Oxfam – Training Resource
Page	/
Focus	Explaining gender budgeting
Brief description	This budget cycle diagram is intended for use in training workshops on gender-responsive budgeting (GRB). It should help those developing GRB strategies to think through the actions to take at each stage of the budget process. The diagram shows a typical budget cycle (inner circle in green) and the actions that different actors can take to promote GRB at different stages
Steps	The middle circle (in purple) shows actions that a government should take to ensure the budget is gender responsive at each stage of the process. The outer circle (in orange) shows the actions that civil society organizations can take to promote gender-responsive budgeting. The three separate circles (in grey) list the actions that government, civil society organizations and international NGOs should take throughout the budget cycle, such as training and capacity building.
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

Table C.8: Gender-responsive budgeting

Gender-responsive budgeting https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620429/gt-guide-gender-responsive-budgeting-280218-en.pdf?sequence=13	
Project	Oxfam – Training Resource
Page	/
Focus	Gender-responsive budget
Brief description	A gender-responsive budget is a budget that works for everyone (women and men, girls and boys) by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.
Steps	/
Objectives	/
Questions for gender equality budgeting	- How money is raised (for example through direct or indirect taxes, fees, fines and levies on imports) and how revenues are lost (for example through tax havens, tax dodging and unproductive incentives); - How money is spent (including spending on public services, social welfare programmes or infrastructure such as roads); - Whether spending is sufficient to meet the practical and strategic needs of men, women, girls and boys, while at the same time contributing to closing the gender gap; - How decisions on raising and spending money affect unpaid care work and subsistence work, and the distribution of these between genders; and - Whether spending in practice matches budget plans.
Examples of indicators	/
Other	/
Academic foundation	Quinn, S. (2009). Gender Budgeting: Practical Implementation. Handbook. Directorate General of Human Rights and Legal Affairs, Council of Europe.

Table C.9: Gender-responsive budgeting

Gender-responsive budgeting http://www.gsdrc.org/docs/open/reading-packs/grb_rp.pdf	
Project	GSDRC – Training Resource
Page	/
Focus	Gender Budgeting Instruments and Tools
Brief description	Recommendations for the Introduction of Gender Budgeting Instruments and Tools at the Vienna University of Economics and Business Administration
Steps	Step 1: Analysis of whether budget programmes are gender responsive (GRB analysis). Step 2: Making changes to programmes and budgets, based on the results of GRB analysis, to make them more gender responsive. Step 3: Integrating GRB systematically in planning and budgeting processes
Objectives	- Better data collection - Improved indicators for budget programmes - Improved efficiency, by ensuring expenditure benefits those who need it most (as assessed in gender budget analysis). - Improved monitoring of the achievement of political goals, namely those ensuring gender equality. - Improved budgetary decision-making processes, by engaging a wider range of society's interests and improving their capacity for budgeting and policymaking.
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	Budlender, D. & Hewitt, D. (2003). Engendering budgets: A practitioner's guide to understanding and implementing gender-responsive budgets. London: The Commonwealth Secretariat. http://dx.doi.org/10.14217/9781848597990-en Klatzer, E. (2008). The integration of gender budgeting in performance-based budgeting. Paper presented at the conference Public Budgeting Responsible to Gender Equality, June 9-10, 2008, Bilbao. http://www.genderbudgets.org/index.php?option=com_joomdoc&task=document.download&path =resources/by-themeissue/public-finance-management-system/the-integration-of-gender-budgeting-in-performance-basedbudgeting&Itemid=566

	Sharp, R. & Elson, D. (2012). Improving budgets: A framework for assessing gender responsive budget initiatives. Adelaide: University of South Australia http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf

Table C.10: Gender budgeting at Universities

**Gender budgeting at Universities** http://frauenakademie.de/projekt/eu_gender-budgeting/img/at_support-actions.pdf
Project	Frauenakademie - Report
Page	/
Focus	Gender Budgeting Instruments and Tools
Brief description	Recommendations for the Introduction of Gender Budgeting Instruments and Tools at the Vienna University of Economics and Business Administration
Steps	Step 1: Operationalisation and Implementation of Gender Equality Objectives Step 2: Institutions for Promoting Gender Equality Step 3: Gender Controlling Step 4: System of Financial Incentives Step 5: Distribution of financial resources by indicators Step 6: Integration of gender objectives in agreements on objectives Step 7: Recommended measures concerning financial incentives Step 8: Transparency of the Budgeting Process Step 9: Institutionalisation and implementation of Gender Impact Assessment Step 10: The integration of Gender into the Management Instruments
Objectives	/
Questions for gender equality budgeting	- On the input level: How do the budget and measures financed effect employment? - On the output level (activities): How does the budget and measures financed affect the activities and services performed at universities? - On the output level (utilization): Who are the users and beneficiaries of the activities financed? - On the outcome level: Which direct and external effects can be assumed? - On the process level: How does the measure influence the power structures in the decision-making process of the universities?
Examples of indicators	/
Other	This report includes recommendations and tools for gender budgeting and a reflection of the implementation process by the University of Vienna
Academic foundation	Gender budgeting questions the assumption that public policies are gender neutral Klatzer et al. (2018)

Table C.11: Budgeting for gender equality in Research Performing Organizations

**Budgeting for gender equality in Research Performing Organizations** https://letsgeps.eu/wp-content/uploads/2022/01/Budgeting-for-Gender-Equality-in-RPOs.pdf
Project	Leading Towards Sustainable Gender Equality Plans in research-performing organisations [LeTSGEPs] – Journal Article
Page	/
Focus	Can gender budgeting (GB) be a tool, along with other specific actions, in achieving gender equality? What key features should GB include to do so?
Brief description	An analysis and comparison of self-assessment of gender equality and gender budgeting of 25 European research performing organisations
Steps	Step 1: RPOs' gender equality self-assessment. A wide set of indicators should be considered. They should be both qualitative and quantitative, represented in a clear and comprehensible way, and made available so that the impact of policies can be tested in a dynamic setting. Comparisons with national averages and with other benchmarks (e.g., with universities of the same size or with similar research and educational objectives) would allow a better understanding of organisational performance in terms of gender equality. Step 2: Gender budgeting and GEPs. There is a need to integrate the two types of documents, to measure progress toward GEP objectives, and to monitor GEP structures. Step 3: Gender budgeting methodologies. Approaches and standards should be adopted and followed consistently, both in terms of the overall organisational budgeting process and of the local, national, and international contexts and objectives. Step 4: Gender budgeting inclusion in the budgeting cycle and in the RPO reporting framework. This should include GB in the general context of financial auditing and monitoring, and will yield more

	powerful information. The GB document should be integrated into the wider reporting framework of the institution, linking it to other documents such as the social report. This will provide more useful data for internal and external stakeholders. Step 5: Continuity in GB should be ensured by its integration into the budget cycle.
Objectives	Gender analysis through all stages of the budgeting cycle (from planning, to implementation, auditing, and evaluation), mainstreaming gender perspectives into the whole process of public finance management.
Questions for gender equality budgeting	/
Examples of indicators	Indicators are on pages 16-17
Other	Integration of gender budgets with GEPs. According to the European Commission, these are a set of actions aimed at carrying out an impact assessment of procedures and practices to identify gender bias, to identify and implement innovative strategies to correct them and to set targets and indicators to monitor progress toward gender equality.
Academic foundation	Budlender, D., Elson, D., Hewitt, G. and Mukhopadhyay, T. (2002), Gender budgets make cents: Understanding gender responsive budgets, London, Commonwealth Secretariat. Quinn, S. (2016), Europe: A survey of Gender Budgeting efforts, IMF Working Paper, No. WP/16/155.Sharp, R. and Broomhill, R. (1990), Women and government budgets, Australian Journal of Social Issues , 25(1), 1-14. Steinþórsdóttir, F.S., Heijstra, T.M., Einarsdóttir, T. and Petursdottir, G.M. (eds.) (2016), Gender budgeting in academia, Garcia Working Papers, No. 8

Table C.12: Improving budgets: A framework for assessing gender responsive budget initiatives Rhonda Sharp, Hawke Research Institute

Improving budgets: A framework for assessing gender responsive budget initiatives Rhonda Sharp, Hawke Research Institute https://www.unisa.edu.au/siteassets/episerver-6-files/documents/eass/hri/gender-budgets/sharp-elson-improving-budgets.pdf	
Project	/
Page	/
Focus	Assessing the contributions of gender responsive budget initiatives
Brief description	This is a descriptive framework providing a starting point to assess the progress of gender-responsive budgeting.
Steps	Gender-responsive budget initiatives can improve budgetary decision-making processes in several ways. Gender budgeting can help to provide guidance for changing expenditures in line with gender equality and women's empowerment. Step 1: Engaging a wider range of society's interests and improving their capacity for budgeting and policymaking, Step 2: Changing budgets to better meet the needs of women, Step 3: Recognition of the costs and the contributions of women's unpaid care labour
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

Table C.13: Manual for Training on Gender Responsive Budgeting Prepared by Katrin Schneider on behalf of GTZ

Manual for Training on Gender Responsive Budgeting Prepared by Katrin Schneider on behalf of GTZ	
https://www.ndi.org/sites/default/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf	
Project	GTZ – Training Resource
Page	/
Focus	General
Brief description	A manual to provide training on gender budgeting
Steps	Step 1: Gender-aware policy appraisals help analyse policies and programmes funded through the budget from a gender perspective by asking in what ways policies and their associated resource allocations are likely to reduce or increase gender inequalities.
	Step 2: Gender-aware beneficiary assessments of budget priorities are designed to collect and analyse the opinions of men and women on how far current forms of service delivery meet their needs and how far current patterns of expenditure accord with their priorities.
	Step 3: Sex-disaggregated expenditure benefit incidence analyses aim at estimating the distribution of budget resources (or changes in resources) among males and females.
	Step 4: Sex-disaggregated analyses of the impact of the budget.
	Step 5: Gender-aware planning: Incorporating gender variables into models on expenditure planning is based.
	Step 6: Sex-disaggregated revenue incidence analyses focus on the different effects on women and men produced by the kind of revenues.
	Step 7: Gender-aware budget statements review the budget from a gender perspective and summarize its implications for gender equality with different indicators.
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

Table C.14: Tackling Inequality Through Gender Budgeting Evidence and Models

Tackling Inequality Through Gender Budgeting Evidence and Models	
Https://www.wcpp.org.uk/wp-content/uploads/2019/09/Tackling-Inequality-Through-Gender-Budgeting.pdf	
Project	Wales Centre for Public Policy - Report
Page	/
Focus	National and subnational level
Brief description	This report synthesises evidence on gender budgeting, presenting experiences from national and sub-national governments, and civil society actors from around the world.
Steps	There are three key elements to gender budgeting:
	Step 1: Gender-based assessment – gender impact assessments need to be supported by disaggregated and time-use data;
	Step 2: Implementing changes based on gender analysis; and
	Step 3: Working with relevant actors within and outside government.
Objectives	Different objectives can be defined for gender budgeting, such as:
	• Mainstreaming gender perspectives into the while public finance process
	• Integrating gender perspectives into performance-based or programme-based budgeting
	• Wellbeing gender budgeting
Questions for gender equality budgeting	/
Examples of indicators	Distinguish between ex-ante, concurrent, and ex-post budgeting tools.
	Ex-ante budgeting tools
	• Gender-aware policy appraisal – analyses whether policies will potentially reduce gender inequalities and imbalances (a type of gender impact assessment).
	• Gender-disaggregated beneficiary assessments – assesses the effectiveness of service delivery. It involves obtaining the views of potential beneficiaries on whether service delivery

	is meeting their needs. Its application depends on women's effective participation. • Gender-aware medium-term economic policy framework – involves using 'gender variables' in economic models to generate budget outcomes. It also involves paying attention to the extent of female participation in decision-making processes. • Gender-disaggregated analysis of the budget on time use – assesses the effectiveness of service delivery. It focuses on the impact of budget allocations on how household members use their time and involves keeping track of individuals' time budgets. Ex-post budgeting tools • Gender-disaggregated public expenditure incidence analysis – analyses the distribution of benefits from public expenditure by gender. It requires the collection of information on the net unit cost of service provision and multiplies it by the number of units used by each group. Challenges in terms of applicability include obtaining this type of information, lack of household sex-disaggregated data, and complexities linked to decentralization and contracting out public service delivery. • Gender-responsive budget statement – a document outlining the implications of public spending for gender equality with various indicators. This is done by using any of the above tools and disaggregating expenditures based on their impact on gender equality.
Other	Framework of Favourable Conditions p. 15-17
Academic foundation	/

Table C.15: Gender Budgeting as a Management Strategy for Gender Equality at Universities

Gender Budgeting as a Management Strategy for Gender Equality at Universities http://www.frauenakademie.de/projekt/eu_gender-budgeting/img/FAM-GB_management_conclusion_2008.pdf	
Project	Frauenakademie - Report
Page	/
Focus	The different dimensions of gender budgeting
Brief description	This report analyses gender budgeting process and makes the power and decision-making structures in budgeting transparent. The report describes instruments and some indicators which can be used for the implementation of Gender Budgeting at universities and in the scientific field.
Steps	Step 1: Sensitisation, awareness raising and gender competence Step 2: Gender-differentiated analysis of the initial situation at the university Step 3: Formulation of gender-sensitive objectives Step 4: Development of indicators Step 5: Strategies for the achievement of the objectives: • Development of instruments, projects and measures • Gender Impact Assessment: Gender-differentiated estimation of effects34] • Allocation of money • Implementation: Adaptation of projects and measures to the organisation • Monitoring and gender-controlling with the help of the indicators
Objectives	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 students: • Equal consideration of the needs of female and male students in the design of lessons and in teaching and supervision methods • Broadening the fields of interest of female and male students and educating female and male students in not traditional professions • Equal access for women and men to any kind of education regardless of social background, ethnicity etc. 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
Questions for gender equality budgeting	Gender-sensitive impacts of strategies and instruments can be assessed on five different levels: • On the input level: How does the measure affect employment? • On the output level (activities): How does the measure affect the activities and services performed at universities? • On the output level (utilization): Who are the users and beneficiaries of the measure? • On the outcome level: Which direct and external effects of the measure can be assumed? • On the process level: How does the measure influence the power structures in the decision-making process of the universities?
Examples of indicators	• Number and proportion of women and men according to scientific fields, hierarchies and work areas, e.g. professors, promoted professors, decisionmaking bodies, full and part-time scientific staff and full-time equivalents, administrational staff, number of children, sabbaticals and parental leaves • Number and proportion of female and male students, according to scientific fields, drop out or change of scientific field, level of graduation, employment status at the university, grants, number of children • 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, as to number, sex and hierarchy of the persons involved, amount of funding, possibilities for qualification, type of employment See pages 60 to 67 for more details
Other	Gender awareness, sensitivity and gender competence are basic preconditions for the successful implementation of Gender Budgeting in organisations. This means that in addition to changes of the regulations and the organisational set-up, alterations in the organisational culture and an organisational learning are necessary to allow the permeation of this innovation.
Academic foundation	Debski, Maciej (2007): Analysis of the Budgeting Process at the University of Gdansk. (WP 5), Munich.

Table C.16: GB background research org fin

GB background research org fin https://www.youtube.com/watch?v=G2F3cZP5OoE	
Project	GenBudget - Video
Page	/
Focus	General
Brief description	Finnborg Salome Steinþórsdótir made a video about gender budgeting. In the video she discusses the background and application of the strategy in research organisations.
Steps	/
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

Table C.17: Gender budgeting: practical implementation handbook

Gender budgeting: practical implementation handbook https://rm.coe.int/1680599885	
Project	Council of Europe
Page	/
Focus	Gender Budgeting Instruments and Tools
Brief description	This handbook explains the background of gender background and is a resource for those responsible for the implementation of gender budgeting.
Steps	Step 1: Understanding gender Step 2: Political commitment Step 3: Bureaucratic commitment Step 4: Operational translation Step 5: Engendering everyday processes Step 6: Establish data requirements and systems Stage 1: Analysis of the budget from a gender perspective Stage 2: Restructuring the budget based on gender analysis Stage 3: Mainstreaming gender as a category of analysis in the budgetary processes
Objectives	• Gender-sensitive analysis of public expenditure • Basic approach – benefit incidence analysis • Extending the gender analysis • Building gender expertise • Integrating gender as a category of analysis
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	Bauer, Tobias, and Beat Baumann. 1996. An den Frauen sparen? Eine Untersuchung zu den Auswirkungen der Sparpolitik von Bund, Kantonen und Gemeinden auf die Frauen. Bern: BASS.

Table C.18: Gender Equality Audit and Monitoring

Gender Equality Audit and Monitoring https://geam.act-on-gender.eu/	
Project	Gender Equality Audit and Monitoring (GEAM) – Online tool
Page	/
Focus	GEAM tool is an integrated environment for carrying out survey-based gender equality audits which consists of a questionnaire framework.
Brief description	It comprises a collection of questions that cover most aspects of gender equality in academic organizations, providing high-quality data for designing and implementing gender equality measures and assessing their impact over time.
Steps	The GEAM questionnaire is currently available in English, Spanish, German, Polish, Portuguese, Lithuanian, Italian, Greek, Slovenian, and Ukrainian. A reporting template (based on R Bookdown) will automatically generate a Word (docx) report with descriptive statistics (frequency tables and illustrations).
Objectives	/
Questions for gender equality budgeting	/
Examples of indicators	/
Other	/
Academic foundation	/

6.5 GARCIA INDICATORS

The full GARCIA Toolkit can be found at:

https://www.hi.is/sites/default/files/arnarg/gender-budgeting-in-academia-toolkit.pdf

1) Transparency is needed and should lead to answering the following questions:

- How does the budget affect employment?
- How does the budget affect the activities and services performed at universities?
- Whom are the users and beneficiaries of the activities financed?
- Which internal and external effects of the budget can be assumed for the beneficiaries?
- How does the measure influence the power structures in the decision-making process of the universities?

2) Gender budgeting and Gender Equality Plans need to be integrated to measure progress toward GEP objectives. Only in this way do both documents provide enough substance to implement and monitor progress, and steer towards improvement when needed.

3) Gender budgeting should be integrated into the budget cycle to ensure continuity. This should not be a standalone activity, nor should it only be a means for the GEP. Gender budgeting should be linked with the overall financial process and reports, including also social reports on the performance of the organisations.