

Gender Budgeting

as a Management Strategy for Gender Equality at Universities

Concluding Project Report

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0. Executive Summary

Structural disadvantages and the waste of female talent in science have been diagnosed for all states in the European Community by several studies of the European Commission. Women are still faced with a so called glass ceiling which hinders them to get into high positions. This phenomenon is often also described as a “leaky pipeline” as with every step in the scientific career the proportion of women decreases dramatically. Even though women nowadays constitute half of the students or sometimes even more, they do not have a strong voice in decision making processes and curriculum development. This applies for countries with significantly different historical backgrounds or in cases with comparably high numbers of highly qualified women. Additionally, while the proportion of researchers of the total labour force has been increasing, the gender gap regarding work conditions and salaries is widening. Female scientists often work in much more precarious working conditions than men. The proportion of temporary employments in scientific organisations has a clear effect on the proportion of women working in these organisations: the more temporary jobs in the institutions, the higher the proportion of women.

Parallel to this annoying situation Gender Mainstreaming has become an important issue in the debate on reforms for the higher education sector during the last years of the former millennium. Thus the European Commission called upon the member states to implement and intensify gender equality measures and the Commission insisted on a gender action plan as an obligatory request for an application in the 6th Framework Programme on Research and Technological Development. One request was the development of Gender Mainstreaming instruments for the scientific field and another was the implementation of a gender watch system.

The trans-national EU-Project “Gender Budgeting as an instrument for managing scientific organisations to promote equal opportunities for women and men – with the example of universities” is embedded in this context. The question this project focused on is: how can Gender Budgeting be applied as a powerful instrument in the budgeting policy of an organisation? The intention is to show which dimensions and which phases of the budgeting process have to be considered. Furthermore, some basic steps for a systematic integration of gender issues into the budgeting process were developed.

We follow the definition of Gender Budgeting by the Council of Europe which is also used by the European Union:

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

Three teams from Gdansk (Poland), Vienna (Austria) and Munich (Germany) worked together. We started with an analysis of the national framework for women and men in science and the financing of the university sector in Austria, Germany and Poland. This was followed by an analysis of the specific situation of women and men and of the process of budgeting at the three cooperating universities, the University of Gdansk, the University of Augsburg and the Vienna University of Economics and Business Administration. On the basis of these findings we developed instruments and measures for the implementation of gender budgeting in scientific organisations. As part of the support action we adapted a selection of instruments and measures to the specific situation of each cooperating university. By comparing the three countries and the cooperating universities we were able to extrapolate our findings and to contribute to a future European gender watch system.

Findings and results

For several years, reforms were discussed in all three participating countries whereby the respective status of the reform process varies. Aspects which triggered this development were the growing economisation in science which was followed by the introduction of New Public Management instruments and accompanied by changes in the organisational set-up of the universities. Important aspects of the universities' reforms like transparency, target-oriented governance and financial controlling are perceived as good starting points for gender equality as well. And the objectives of the new academic steering models, like e.g. providing transparency concerning the use of funds, the assignment of funds, and the objectives achieved are partially compatible to some objectives of Gender Budgeting. Consequently the implementation of Gender Budgeting at universities would mean to integrate gender equality objectives into governance and controlling and to link policy objectives of gender equality with the resource allocation. However, a high degree of resistances is to be expected as the reforms are nevertheless interwoven with a very traditional organisational culture in science.

This is emphasised by the fact that by restructuring the universities according to business management principles, a concentration of power within university managements could be observed in all universities. The increasingly hierarchic structure could potentially be an advantage for the improvement of gender equality (top down – if the top is strongly committed to gender equality policies). But, without institutionalised gender equality objectives, policies and institutions, this development also implies the danger of the issue being dropped much easier than before.

The comparison of the situation of female and male scientists in Austria, Germany and Poland and at the three cooperating universities shows that the well known phenomenon of the “leaky pipeline” applies for each country and each organisation even though the historical backgrounds differ significantly. Another common feature is the distribution of women and men in the scientific fields which can be called a “typical” gender specific pattern. However, this pattern is less distinct in Poland compared to Austria and Germany. Other findings concern the distribution of grants and decision making powers, the social background and the gender wage gap as well as the data situation on these topics which is still insufficient.

The universities, as publicly funded institutions, are subject to the legal regulations at national and in the case of Germany also at federal state level. Our analyses of the financial systems of the universities in the three countries revealed markedly different procedures and regulations. Austrian universities have a global budget and with this a far reaching autonomy as to the allocation of the public funding within the university. The German system differs significantly due to the federal system, but also in Germany the universities get more and more autonomy in budget planning. In Poland these developments have not yet started and public funding of the higher education sector is still characterised by central planning. As a consequence Austria and Germany introduced new management and controlling instruments for the universities. Special funding by gender equality indicators play a minor role in Austria and Germany and does not exist at all in Poland.

The analysis of the budgeting process proved as very important in order to make the power and decision making structures in budgeting transparent. Generally we managed to show that decision making concerning budgeting is still male dominated in all three universities. Women are only marginally included (often as the ones who prepare the documents and data for decision making but who are not the ones who decide) or

women are the minority within the group of decision makers. As to the impact of gender equality topics on the budgeting process it could be stated that there is none at all at the University of Gdansk, a marginal one at the WU and a minimal one at the University of Augsburg. But even though it showed that if gender equality topics expand into the budgeting planning process there are always quite hard conflicts about them, despite the quite small sums actually concerned.

In addition, we could observe that financial matters are being more and more labelled as purely technical procedures which only financial experts can understand. In this way, political dimensions are excluded from budgeting decisions. Furthermore, it became obvious that strongly regulated regimes like the one in Poland are less democratic and disadvantageous for efforts concerning the improvement of gender equality. Although Austria is far advanced in its reform process the effect tends to be the same: the universities' structures become more hierarchic and the budgeting process gets less transparent due to the lack of participation of the university groups and gender experts and due to a restrictive information policy. Informal networks gain more importance and this has a propensity to be disadvantageous for women. At the University of Augsburg the different groups are still involved just as the women's representative and the budgeting process is perceived as rather transparent.

The development of instruments and some indicators which can be used for the implementation of Gender Budgeting at universities and in the scientific field in general was a major part of the project. The instruments are described by means of a steering cycle which shows that budgeting can be perceived as a "control loop". Intervention is possible and necessary at all phases in order to make Gender Budgeting ubiquitous and sustainable. The steps of this budgeting cycle reflect the analysis of the initial situation, the deduction and formulation of gender sensitive objectives and indicators, the development of strategies like projects or programmes, a gender impact assessment, the gender-fair allocation of money and the implementation of the measures. Finally we have a monitoring and gender controlling which then again is the input for the analysis of the new status. Gender competence within the whole process is a precondition for the success.

As the EU project was designed as a specific support action (SSA), the knowledge transfer as well as proposals for measures to advance the implementation of Gender Budgeting at the cooperating universities was a main focus. The proposals we made to each of the universities had to be adapted to the specific situation at the universities which is

why the starting points of the three research teams were quite different. Within our project, we could for example, demonstrate that a new financial instrument like the cost-performance-equation could be an instrument with possibly remarkable effects for gender equality if gender indicators were included in this instrument. However, it proved difficult to explain this to the financial administration as they regard financial matters as being “gender neutral” and an exclusive matter for finance experts. This holds the risk that the steering power of budgeting is lost. For the implementation of political goals like gender equality into financial systems, it proved advantageous to include both the management as well as the scientific staff.

Some other major restrictions for a successful implementation of Gender Budgeting are the general lack of gender awareness and a demand for sensitisation. Although we met a comparably great open-mindedness towards gender equality at the universities, this was not followed by an appropriate readiness to really act on behalf of this aim. Other obstacles were the insufficient transparency of the budgeting process and the fact that there is too little incentive or too little power to actively introduce Gender Mainstreaming and Gender Budgeting in the organisations. Even the officially nominated stakeholders or representatives of gender equality are oftentimes not sufficiently endowed with resources to bring things forward.

As a result of our analyses it became clear that an organisational learning is necessary as well as the inclusion of the state and the European level to build up enough pressure for a change of the organisational set-up of universities. Furthermore, the stakeholders of gender equality need to be sufficiently equipped, the process needs to be monitored and new management instruments need to be used in a gender sensitive way. This is supported by the fact that at least 60 % up to 80 % of the universities’ budget is bound to personnel, resulting in the power over the personnel being the power over a major part of the budget. Personnel recruiting therefore is another important instrument to improve gender equality at universities and, as we might add, in science generally. The aspect of quality control within the universities needs to be simultaneously tied to gender equality and affirmative action programmes.

Last but not least, a critical reflection of the relationship between women and men as well as a basic change in the male dominated organisational culture of most universities needs to be achieved.

A central outcome of the project was the demonstration that budgeting is a crucial instrument for the promotion of gender equality and that Gender Budgeting instruments can help to restructure university budgets in order to foster gender equality.

Recommendations

Thus the project results in a list of recommendations for different levels. On the **level of the universities** this refers e.g. to the need for more sensitisation and awareness raising for gender equality in science, for the implementation of sufficient institutions for the promoting of gender equality, for the operationalisation and implementation of gender equality objectives on grounds of sex-disaggregated data, for an institutionalisation of a Gender Impact Assessment, for the equal participation of women and men and the inclusion of gender equality institutions in all phases of the budgeting process. An overall transparency of the budgeting process has to be ensured. Furthermore, it is crucial to integrate gender objectives and gender analyses into all parts of the accounting system. We also recommend the implementation of systems of financial incentives, e.g. the distribution of financial resources by indicators and the integration of gender issues in all agreements on objectives. The implementation of gender sensitive measures for a modified personnel recruiting is also necessary, and the aspect “gender” has to be included in any system of quality accreditation. Finally it is important to introduce a gender controlling system to ensure effectiveness and sustainability of the whole process.

The recommendations to the governments at **national and state level** among others refer to a strong legal framework for gender equality, to gender equality policies at ministerial level, once more to the collection of sex-disaggregated data and the implementing of gender objectives into performance agreements. Further recommendations concern the distribution of funding by indicators and the introduction of Gender Budgeting for third party funding. Additional further affirmative actions for the advancement of women in science are necessary.

At the **European level** we recommend for example the implementation of Gender Budgeting into all research activities of the EU and more funding for projects on the implementing of Gender Mainstreaming and Gender Budgeting into science. We suggest to establish a European gender accreditation system and to develop a set of common gender equality objectives throughout Europe. Necessary therefore is an improvement of the European database on sex-disaggregated statistics. And finally we strongly recommend the integration of the subject of gender equality as a top level issue into the European agenda.

1. Introduction: Gender Budgeting in science and the EU project

1.1 The EU project on Gender Budgeting in science

In the last years of the former millennium, Gender Mainstreaming has become an important issue in the debate on the reform of the higher education sector. According to the intentions of people committed to gender equality within the scientific field, the reform process and the implementation of new management instruments at universities should be used to improve gender equality in science. The scientific community has proved to be rather resistant to an equal participation of women. This is shown by several studies of the European Commission.¹⁾ Structural disadvantages and the waste of female talents have been diagnosed for all states in the European Community. Thus the member states were asked to implement gender equality measures and the European Commission insisted on a gender action plan as an obligatory request for an application in the 6th Framework Programme on Research and Technological Development (2002 - 2006, volume 17.5 billion Euro). Additional Gender Mainstreaming instruments in science are to be developed and a gender watch system is to be implemented.

The transnational EU-Project “Gender Budgeting as an instrument for managing scientific organisations to promote equal opportunities for women and men – with the example of universities” is located in this context. There was practically no knowledge and expertise on how to apply Gender Budgeting as an effective and powerful gender equality instrument in scientific organisations. Therefore the main focus of the project lies on the question how Gender Budgeting can actually be implemented in scientific organisations. The intention of this project is to explore which aspects have to be paid attention to when integrating gender equality considerations into the budgeting process. We developed a steering cycle and Gender Budgeting instruments for a systematic integration of gender issues in the budgeting process at universities resp. scientific institutions. Additionally we pointed out important structural aspects of universities which are either obstructive or advantageous for the implementation of Gender Budgeting.

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1 See for example European Commission, Research Directorate-Generale (2000): Science policies in the European Union. Promoting excellence through mainstreaming gender equality or European Commission, The Helsinki Group on Women and Science (2002): National Policies on Women and Science in Europe.

We follow the definition of Gender Budgeting by the Council of Europe which is also used by the European Union institutions:

Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.²¹

Thus Gender Budgeting has to include the (re)organisation, improvement, development and evaluation of the budgetary process of an organisation, in order to incorporate a gender equality perspective in all policies at all levels and all phases, to allow a steering effect of the allocation of public money to achieve gender equality. The budgetary allocation process has to be transparent and gender-fair, women and men must have equal access to every financial endowment and the financial means should be assigned in order to improve gender equality. The potential of Gender Budgeting for science lies in its positive effects on the planning and evaluation of science policies and strategies, the increase of the efficiency, effectiveness and transparency of the allocation of resources and of the decision-making processes.³¹ As public institutions in research and teaching universities play a particularly important role. They are in charge of the education of the next academic generation and thus for the development of human resources of female and male academics in order to achieve a gender balance.

Three teams of scientists – from Gdansk (Poland), Vienna (Austria) and Munich (Germany) – have been working together on this project. Each team has been cooperating with a university of the region:

Poland:

Research organisation: Network East-West Women – NEWW-Polska

Cooperating university: University of Gdansk

.....
2 Council of Europe 2005, p. 10 and European Parliament resolution on gender budgeting – building public budgets from a gender perspective (2002/2198(INI)).

3 With more transparency in budgeting, the implementation of Gender Budgeting may not only have positive effects on the advancement of women in science, but it may also show that certain other groups (male or female) suffer from underrepresentation in science (e.g. along class or ethnical lines).

Austria:

Research organisation:	Institute for Institutional and Heterodox Economics, Vienna University of Economics and Business Administration
Cooperating university:	Vienna University of Economics and Business Administration

Germany:

Research organisations:	FAM – Women’s Academy Munich (Frauenakademie München) SIM – Social Science Institute Munich (Sozialwissenschaftliches Institut München)
Cooperating university:	University of Augsburg.

1.2 Project steps and reports

The project has been structured in consecutive workpackages (WP) or modules to achieve the general goal of the specific support action, which is to develop strategies, instruments and measures to implement Gender Budgeting in scientific organisations. The following subsequent analyses and evaluations were made:

Analysis of the national framework for women and men in science in Austria, Germany and Poland and evaluation of findings

In this workpackage we analysed the national framework for women and men in science in Austria, Poland and Germany with a special focus on the budgeting of universities and the financing of measures for the advancement of women in science. Furthermore we examined if there are instruments already used in budgeting to improve gender equality in science. This allows us a trans-national comparison of the question of already existing gender equality tools in science.

Analysis of the actual situation of women and men at the three cooperating universities and evaluation

For the analysis of the actual situation of women and men at the three universities we looked at the social situation as well as at laws, treaties and agreements which regulate the budget planning, plus the actual financing of the universities. Furthermore we analy-

sed the management instruments, the instruments for the improvement of gender equality and the quality of data which is collected in respect to its usability for a sex-differentiated analysis. This project step allowed us a thorough understanding of the financing structures and the preconditions to establish gender equality in respect to budgeting.

Analysis of the budgeting process at the cooperating universities and evaluation of the budgeting process

The analysis of the budgeting process at the cooperating universities showed in detail how the process of budget planning and budget controlling works on an official level and which informal (power) relationships are important. Additionally we could see whether gender equality aspects have an influence on the budget planning process at all and up to which extent budget planning has an influence on gender equality measures. The analysis also highlighted the stakeholders of budgeting and the cooperation between them and the universities' gender equality representatives or commissioners. The goal was to get an insight into the process itself and into the aspects (structural, legal, cultural or personal) that influence the budgeting process, which will serve as a basis for the development of process indicators and measures to include gender aspects into the budgeting process.

Development of instruments for Gender Budgeting at universities

Based on the findings in the previous analyses we developed strategies, instruments and measures for Gender Budgeting on different levels. We summarised the background for Gender Budgeting, including thoughts about the global competition and economisation of universities, reforms in the higher education sector, the introduction of New Public Management and its meaning for gender equality. Furthermore we developed gender sensitive objectives, indicators and strategies, instruments and measures for the implementation of Gender Budgeting in scientific organisations, resp. universities. A profound part of the report concentrated on the discussion of sensitisation, awareness raising and gender competence, gender impact assessment in regard to budgeting, gender equality instruments in general and in the field of budgeting, and finally also means of monitoring and gender controlling. Additionally we presented best practice examples of gender mainstreaming at universities.

Specific Support Actions: Knowledge transfer to universities in order to support Gender Budgeting as an instrument for the promotion of gender equality and evaluation of the actions in Austria, Germany and Poland

This workpackage was the core of the project as here we intended to transfer the fin-

dings on budgets at universities into specific support actions for the universities to advance the implementation of Gender Budgeting. We communicated the findings to the responsible stakeholders for budgeting and to the representatives for gender equality. This part clearly showed the particular university's state of awareness concerning gender equality and it allowed a deep insight into the specific necessities of each university to prepare the ground for Gender Budgeting. Thus we were able to work out specific recommendations for the implementation of Gender Budgeting on the level of the universities, on a national level and on a European level.

Publication of the results in print and online and their public presentation in Brussels

In August 2008 the results of the project are being published in an edited version and as a summary on the website of the Frauenakademie (www.frauenakademie.de). In September 2008 the results are presented and discussed at a public conference in Brussels.

1.3 Structure of the concluding project report

In this final report we start in **chapter 2** with a summary of recent trends and framework conditions for universities as examples of scientific organisations in Europe. Keywords are the growing economisation of science, the introduction of New Public Management instruments and the accompanying changes in the organisational set-up of universities which is nevertheless interwoven with a traditional organisational culture in science. The current situation of change, however, seems to be a good starting point for the implementation of Gender Budgeting, because its aims are comparable with the objectives of the New Public Management.

In **chapter 3** we compare the situation of female and male scientists in Austria, Germany and Poland and at the three cooperating universities, the Universities of Augsburg and Gdansk and the Vienna University of Economics and Business Administration. We show that the well known phenomenon of the "leaky pipeline" (i.e. the higher the positions are, the more women drop out of the scientific career) exists in all three countries alike - despite their different historical background. Furthermore, we have a look at gender specific patterns, for example the distribution of women and men in the scientific fields, the distribution of grants and the distribution of decision making powers according to sex, the income situation of female and male scientists as well as the data situation on these topics.

Chapter 4 firstly focuses on the financing systems of the universities in the three analysed countries as the national funding systems of universities are very different. Austrian universities have a global budget which offers them a far reaching autonomy as to the allocation of the public funding within the university. The German federal system brought up different forms of university funding, but in general the state reserves the right to control the universities by fixing the framework conditions while passing matters of detail on to the universities. In contrast, the Polish higher education sector is still characterised by a central planning. Secondly, this chapter explains the budgeting set-up, the procedures and the actual processes of budgeting at the three cooperating universities. The analysis of the budgeting process proved as very important in order to make the power and decision making structures in budgeting transparent.

In **chapter 5** we describe the different dimensions of Gender Budgeting and we introduce instruments and some indicators which can be used for the implementation of Gender Budgeting at universities. This is described by means of a steering cycle which shows that budgeting can be regarded as a “control loop”. Intervention is possible and necessary in all phases to make Gender Budgeting ubiquitous and sustainable.

As the EU project was designed as a specific support action (SSA) one of the main focuses was on the knowledge transfer to the cooperating universities and the proposals for measures to advance the implementation of Gender Budgeting at the universities.

In **chapter 6** we describe the proposals we made to each of the universities. Subsequently we depict the reaction of the universities in respect to the proposals and discuss where sustainable actions could be reached and which resistances we met in spite of the fact that there was a general openness towards gender equality. Finally we give an overview how the structural aspects of scientific organisations affect the chances to implement Gender Budgeting in these organisations.

Chapter 7 summarises our recommendations to different political levels which have a weightily influence on developments in science. Despite the differences between the countries and the specific situation of the individual universities, some common features exist and lessons have to be learned regarding the implementation of gender equality and of Gender Budgeting into governance. This results in a set of recommendations referring to the universities, the national governments and the European Community.

The project partners, i.e. the research institutions in Poland, Austria and Germany, as well as the cooperating universities are presented in **chapter 8** and the scientists who worked on the project are introduced.

In **chapter 9** all reports of the EU project are listed and selected references are given.

2. Recent trends and framework conditions for universities

Since about the 1980s, an increasing trend towards an economisation of universities can be noticed. Basic business logic and management concepts thus found their way into the constitutions governing the relationship between the state and the university and into the organisation of the universities themselves throughout Europe. Keywords like internationalisation, competition and performance orientation, which reflect the increasing international competition in science today as well as the general economisation of public services and university policies of governments plus the associated expectations of greater efficiency, have become essential factors in managing and financing universities.

For universities, the introduction of entrepreneurial structures came along with more autonomy from the state, although to varying degrees as comparative studies show.⁴¹ The logic is a competitive one: universities allocate resources according to the necessities of the (global) competition – imagined or real – with the aim to strengthen their individual profiles. The focus on developing distinct profiles leads to the down-sizing or even closing of departments or chairs which are perceived not to contribute enough to the university's reputation or which do not fit in its streamlined objectives. This often affects departments which are not attractive enough either for acquiring third party funding or to allow the students a quick and successful start into the labour market. Less marketable and “sexy” research fields – often including feminist and critical research fields – loose grounds. In spite of differences across Europe, in general, state control of the still mainly publicly funded universities is exercised by means of New Public Management (NPM) instruments, such as agreements on objectives.

4
As examples see e.g. Austria, Germany and Poland: Erbe (2006); Klatzer/Mayrhofer/Neumayr (2006); Tarasiewicz/Lapnieswska (2006)

The allocation processes concerning public funds assigned to the universities as well as internal distribution systems are consequently designed in accordance with criteria such as quality, result-orientation and effectiveness. The indicators which are capable to evaluate these criteria, however, are quite controversially debated as to their meaning for teaching and research. In the context of the restructuring, gender equality has been in many cases integrated to some extent in the reform. The objectives of the new academic steering models, like e.g. providing transparency concerning the use of funds, the assignment of funds, and the objectives achieved are partially compatible to some objectives of Gender Budgeting. At the same time, the new governance models result in deep changes at the universities which significantly influence the situation of women and men and their respective career chances in direct and indirect ways. Therefore, the universities' management systems could be used in order to promote gender equality in the academic world. When aiming at effects at an operative level, the objective "gender equality" has to be translated into the governance and control logic of the respective system without diluting or even losing the goal itself.

Since in many new management models the allocation of money increasingly depends on performance criteria, the question of how to measure scientific performance or "excellence" became more acute. Existing methods of assessment, e.g. bibliometrics and peer reviews, have been criticised as male-biased and eurocentric. The fact that women more often work on "side-issues" in their subjects or have a more interdisciplinary approach, leads to less acknowledgement in this context. Gender research as a relatively new scientific field is at best tolerated rather than an acknowledged discipline in traditional scientific communities. Various studies emphasise that the assessment of excellence is based on the principle of „similarity“ – regarding both the content and the researcher.⁵¹ University teaching in general and its gender aspects have been underestimated in the assessment of scientific excellence for a long time as well. These aspects have to be considered in a gender equal governance of universities.

University reforms have affected also the institutional set-up which has an important influence on gender equality and the effectiveness of specific gender equality instruments. When introducing Gender Budgeting at universities, not only specific gender equality institutions, instruments and measures have to be considered, but the perspective has to be broadened in respect of the general institutional set-up and rules.

5
Cp. European Commission (2004) which provides a critical assessment of the excellence debate and gender.

With reference to budgetary and personnel decisions some of these general elements supporting the introduction of Gender Budgeting and promoting gender equality might be:

- collective decision making and democratic processes,
- strengthening formal channels as opposed to informal processes,
- transparency as to the allocation of the budget and the planning process,
- a comprehensive budget,
- effective monitoring/controlling mechanisms with a comprehensive publicised reporting.

3. Comparison of the situation of female and male scientists in Austria, Germany and Poland and at the three cooperating universities

A widely acknowledged problem is the loss of female academics during their scientific career. As will be shown below, the tendency that women drop out of a scientific career applies to all three countries analysed in this project. Even with a very different historical background or with comparably high numbers of highly qualified women (PhD and higher) like in Poland, women are still not adequately represented in top positions.

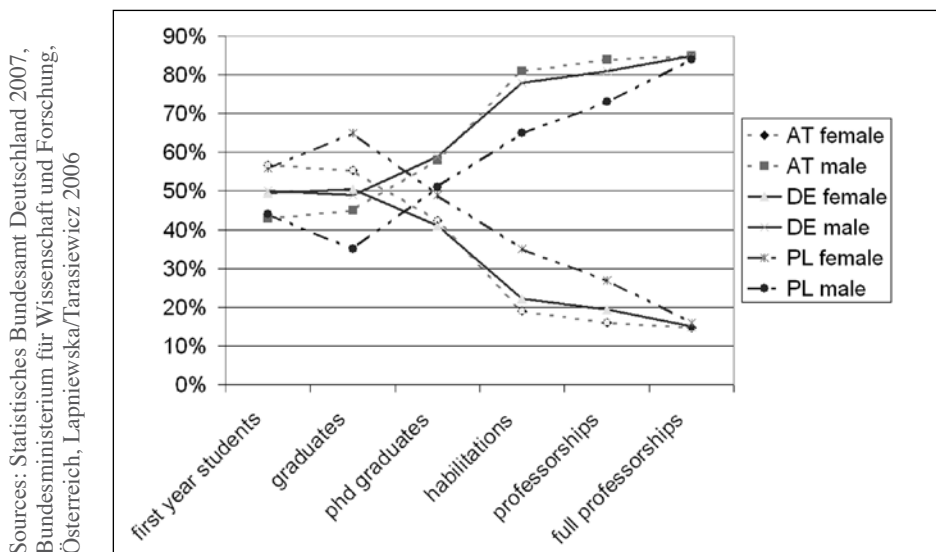
Women and men not having equal opportunities does not only pose an ethical problem of social justice and human rights, but also concerns the quality of research and efficiency. The utilitarian arguments concerning quality and efficiency state that the complete pool of human capital has to be used and it has to be accepted that the life experiences of women are also necessary for understanding the world. This would result in the need to use all qualifications and also alter traditional research by disposing the gender bias and taking into consideration aspects that are otherwise ignored. These are the reasons why many European countries including Austria and Germany, started to implement gender equality strategies and measures in the late 1980s and 1990s. Although these measures provoked some improvements during the last two decades, the figures are still unsatisfactory and call for further action.

3.1 The position of women and men in the field of higher education in Austria, Germany and Poland

Academic career

The analysis of the academic career of women and men shows similar patterns in Austria, Germany and Poland which is often described as “leaky pipeline”. In all three nations female school-leavers who qualified for tertiary education, outnumber their male peers. In Germany, first year students divide in 50.5 % men and 49.5 % women, in Austria and Poland the women’s share exceeds 55 % (2006). Only in Austria the women’s drop-out rate at universities is higher than the one of men, but still 55 % of the graduates are female. In Germany the figures are quite stable, in Poland the success rate of women even amounts to 65 % of all graduates. The women’s participation in academia decreases significantly after the first degree: In Poland 49 % of all PhD-graduates are women, in Austria 42 % and in Germany only 41 %. The number of women further declines when speaking of habilitation (Poland (PL): 35 %, Germany (DE): 22 %, Austria (AT): 19 %⁶⁾) and full professorships (PL: 16 %, DE: 15 %, AT: 15 %). The following graph illustrates the proportions of women and men in a typical academic career in all three nations:

Graph 1: Proportion of women and men in a typical academic career in Austria, Germany and Poland, 2006



6 Figure for Austria from 2001

The picture in respect to the distribution of women and men according to scientific fields shows more diversity, however, there still are gender patterns in all examples. Women obtained doctorates most frequently (about 15 % to 20 % above average in Austria and Germany) in agricultural studies, veterinary medicine and education (in Austria also in health and welfare) with the lowest rates in engineering, manufacturing and construction. Similar trends can be seen throughout the European Union of the 25 member states (EU-25) although the distribution is more balanced in Poland as well as in the EU-25 in total.

Table 1: Proportion of female PhD graduates by scientific field of study, 2003 (in %)

	Education	Humanities & Arts	Social Sciences, Business & Law	Natural Science, Mathematics & Computing	Engineering, Manufacturing & Construction	Agriculture & Veterinary	Health & Welfare	Total
AT	65.3	47.5	43.4	30.2	18.9	65.9	72	41
DE	52.6	49.5	34.5	29.9	11.4	54.3	47.7	38
PL	:	51.6	42.7	50.1	24.1	53.8	47.2	45
EU-25	60.5	51.4	43.1	40	21.9	49.6	51.1	43

Sources: She Figures 2006, 21 and 39

On the level of professors the distribution of the sexes according to scientific fields differs slightly from PhD graduates. In Austria and Germany humanities have the highest share of women (AT: 19.1 %, DE: 16.3 %), in Poland most female professors can be found in medical sciences. In all three countries engineering and technologies show the lowest percentage of women. Austria and Germany is below 4 % and in Poland at least a percentage of 8.7 % female professors is reached in these fields. While Germany and Austria have a more or less comparable low standard distribution, both come off very badly when compared to EU average. In contrast, the women's proportion of Grade A staff (full professors) is above average in all main disciplines in Poland. Since the 1990s an increase of women in Grade-A positions is observable in all three countries⁷¹, but when looking at Grade-A professorships there is nevertheless still a long way to go until a 50% share will be achieved and the figures underline that a high number of female

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For more details see Erbe (2006), Klatzer et al. (2006), Lapniewska/Tarasiewicz (2006)

students and PhD-graduates in certain fields do not result in adequate proportions of women in top positions.⁸¹

Table 2:

Proportion of female Grade A staff (full professors) by main academic discipline, 2004 (in %)

	natural sciences	engineering and technologies	medical sciences	agricultural sciences	social sciences	humanities	Total
AT	4.4	3.7	8.9	5.6	9.6	19.1	9.5
DE	5.6	3.8	5.8	8.9	8	16.3	9.2
PL	16.9	8.7	28.2	24.3	20.6	22.5	19.5
EU-25	11.3	5.8	15.6	14.9	16.6	23.9	15.3

Source: She Figures 2006, 57 and 60

Remuneration of researchers

Regarding the remuneration of researchers there is only little data available. A recent study published by the European Commission states a rather alarming gender pay gap – women earn up to 26 % less in Germany, up to 32 % in Poland and up to 36 % less in Austria than their male colleagues (2006).⁹¹ The average salaries differ extremely in these three countries: Considering national price levels, a German or Austrian scientist earns almost three times as much as a Polish scientist (ibid.). The income level is often brought forward as an explanation why so few female researchers are employed in Austria and Germany and so many in Poland: It is a typical pattern that in job areas where the share of women is high or increasing, the income level is low or decreasing at the same time.

Grants and funding success

Female students and doctoral candidates are catching up when it comes to obtaining scholarships and grants, yet as regards to research funding, women receive proportionately fewer grants and also less funding than would correspond to their share of grant

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A German study analysing cohorts and the proportions making transitions demonstrates that in every group of subjects, other than engineering, there was a pool of potential scientists made up of women who had begun or completed their studies in the 1980s which remained unutilised. (See Bund-Länder-Kommission 2005b, Teil II, Sonderauswertung des CEWS, Kohortenanalyse und Übergangsquoten, 4ff)

9 European Commission (2007), 48

approvals. According to She Figures, in 2004 the research funding success rate varied by 4.6 % in Poland (women: 31.6 %, men: 36.2 %), by 5.9 % in Germany (women: 55.3 %, men: 61.2 %) and by 11 % in Austria (women: 41.1 %, men: 52.1 %) (She Figures 2006, 70 and 92).

Decision-making positions

As regards to decision-making, some few women have moved into prominent positions, but altogether their proportion has increased only slowly and tends to fluctuate in the various bodies. The proportion of women on scientific boards amounted to 17 % in Germany and 7 % in Poland (2004), to 11 % in Austria (1999; 2004 no data available) (She Figures 2006, 71). Women in leadership positions at universities fill 10 % in Austria, 16 % in Germany and only a few percent in Poland.¹⁰⁾

Social background

According to recent studies, the social situation of parents has a big influence on the future career of the children. In Germany and Austria the parents' educational attainment and their professional background are the most important factors on the question of education. For instance in Germany, female students are more likely to have parents with qualifications for higher education (54 %) than male students (50 %).¹¹⁾ This shows that still the likeliness for a girl to receive a higher education is lower than that of a boy in case that one or even both of the parents do not have a higher qualification. In Poland no data is available on the social background of students.

Parenthood

Only 6% of the German students and 10% of the Austrian students have children. Among the female and male scientific staff there is a big gender gap as to having children. In Germany and in Austria women who are trying to enter a university career are less likely to have children than men in equal positions. And female professors in Germany are more frequently single or divorced than are male professors. No data is available for Poland but generally the situation of working women in Poland is, to a large extent, still defined by the double role which women are expected to fill according to the stereotypical dominant model of family life.

10 For more details see Erbe (2006), Klatzer et al. (2006), Lapniewska/Tarasiewicz (2006)

11 DSW (2003), 17. Sozialerhebung, 90-120, and Schnitzer et al. (2001), 100-118; for Austria see Unger/Wroblewski (2003), 54ff.

Data situation

In the case of Germany and Austria, great improvements have been made in collecting sex-disaggregated data in science and higher education (e.g. a regular reporting on the promotion of women and men in science, data on work-life-balance). In Poland, existing data is less comprehensive. However, in all three partner countries more research is necessary to explain why and where women become “lost” to science. Detailed data is imperative for the development and implementation of appropriate equal opportunity strategies.

3.2 National policies and regulations regarding gender equality and equality instruments employed in science

Academic career

Austria and Germany have a wide range of equal opportunity measures and Austria even has an official Gender Budgeting policy at national level. Still, in both countries women’s participation in science is extremely low. To the contrary, Poland has no positive action measures, but has a relatively high percentage of female professors. The following table shows the wide range of national policies in order to promote gender equality in science.

Table 3: Gender equality measures in science by country

	A	D	PL
Equal treatment legislation (general)	X	X	X
Commitment to Gender Mainstreaming	X	X	X
Commitment to Gender Budgeting	X		
National Committee on Women & Science	X	X	
Women & Science Unit in Research Ministry	X	X	X
Publication of sex-disaggregated statistics	X	X	
Development of gender equality indicators	X	X	
Gender balance targets: public committees	X	X	
Gender balance targets on university committees	X	X	
Gender Equality Plans in Univ. & Research Institutes	X	X	
Gender or Women Studies & Research at Universities	X	X	
Programmes on Women & Science, special funding available	X	X	
Nationwide centres on Women & Science		X	

Source: European Commission, Community Research 2005, 11; revised and updated by the authors

Since the 1990s, efforts have been intensified to improve the participation of women in science on all levels in Austria and Germany. With the University Law 2002 (Universitätsgesetz 2002, UG 2002) some modifications were introduced in **Austria**. The goal was to secure the legal standards which existed before and to introduce gender equality considerations in the new logic of governance. Both the UG 2002 and the Federal Government Equal Opportunities Act provide a firm legal basis:¹²⁾

- 40 % target quota for the participation of women in all functions and positions and employment groups,
- Command of affirmative action: All organs of the university have to work towards reaching a well balanced ratio of women and men working at the university,
- Equality of women and men as one of the leading principles for the universities when accomplishing their tasks,
- Gender equality and affirmative action as part of the universities' tasks which they have to deliver within the frame of their sphere of action,
- Compulsory affirmative action plan,

12 For details see Klatzer/Mayrhofer/Neumayr (2006), 14ff.

- Compulsory establishment of a coordination unit for gender equality measures, affirmative action as well as gender research,
- Working Committee on Equal Treatment,
- Arbitration Commission.

The Advisory Board for the Promotion of Women at Universities, the Women and Science/Gender Equality unit as well as a ministerial working group on gender mainstreaming operate at the level of the ministry. The working Committee on Equal Treatment, the Arbitration Commission, a coordination unit, and child care facilities work at the level of universities. In order to facilitate exchange, the Working Group University Women (ARGE Universitätsfrauen) was established in 2003. Apart from the legal and institutional arrangements, a wide range of measures to promote women in science and to enhance gender equality are financed by the ministry and EU programmes. The European Social Funds (ESF) e.g. has been used intensely and fFORTE (Women in Research and Technology Initiative) is a comprehensive programme for the support and promotion of women in natural science and technical fields.

Equal Opportunities or Equal Rights Acts exist at federal level and in all **German** states. The federal and state laws oblige public organisations to appoint equal opportunities' or women's representatives and, in general, to involve them in all staff-related, social and organisational measures which may affect women's or gender equality affairs. In some federal states, higher education institutions as well as other public authorities have to establish female personnel development plans (Frauenförderpläne or Gleichstellungskonzepte), which must contain targets for the improvement of the participation of women at all hierarchical levels as well as measures to reach these targets. The power and influence of the representatives, however, is very limited. The amendment to the Framework Act for Higher Education (Hochschulrahmengesetz; HRG) of 1998 does not only state that there have to be women's and/or equal rights representatives but also introduces an evaluation and performance-oriented funding of universities. The appropriation of government funds will be geared to the universities' performance including the enforcement of gender equality. Within Germany, however, there are significant differences in equality measures and their funding within the individual states depend on the respective government.

At the level of the German Ministry for Research and Development (BMBF) a special department has been founded in order to promote gender equality in education and

research. Furthermore, there are the Federal and the State Conferences of Women's Representatives in Higher Education Institutions (BuKoF and LaKoF) for exchange and lobbying. From 1990 till 2006, the Special Funding Programmes for Higher Education by the Federal Government and the federal states provided a total of 30 million Euros annually for the programme section „Equal Opportunities for Women in Science and Research“. These funds financed at least 80 % of the women promotion programmes in higher education during the past years. Since then, only parts of these programmes have found alternative resources.

The **Polish** background is quite different. Among the academic staff women constitute 40 % which is a much higher percentage than in Western Europe. The Enwise report states that women in pre-communist times already had better access to education and political rights in Poland than women in Western European countries. And during the communist regime the official propaganda emphasised the equality of the sexes even though no special consideration was given to women in science. During the socialist times as well as after the transition to market economy the position of women at universities and other research institutions stayed relatively strong as to quantities, but comparably only few women reached high positions in science.¹³¹ As a reaction to the imposed emancipation during socialism, gender equality is hardly an issue at Polish universities and feminist academics are socially and politically isolated.

After 1989, the Polish government policies concerning gender equality and the advancement of women went through many alterations depending on ruling coalitions which changed quite often. The position, powers and even the name of the office of Plenipotentiary (for Equal Opportunities of Women and Men) have undergone several modifications. International contracts and the legislation of the European Union ratified by Poland impose the obligation on the state to undertake legislative actions in order to ensure the compliance with the principles of equal rights of women and men. One of the steps in this direction were legal changes to the act of June 22nd, 2001 about employment and social welfare. The Act on Equal Status of Women and Men was never voted for in the Polish Parliament. At the organisational level there exists the Steering Committee on Women in Science at the Ministry of Science and Higher Education. But the Committee is neither visible nor active at the moment, probably because of its low prestige and the lack of support by the authorities.

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13 European Commission (2004)

3.3 Gender studies at universities

The introduction of gender studies is generally seen as an important factor for the implementation of gender equality at universities as it is an additional entrenchment with the main focus on the scientific complexity of gender relations. Gender research can influence the process of the universities' reforms in a gender sensitive way with pilot schemes and scientific research projects.

In **Germany**, women's and gender research is rooted in the feminist movement of the 1970s. It is represented in almost all academic disciplines and has taken shape as an independent discipline since the 1990s. In terms of extent, resources and degree of institutionalisation throughout Germany, though, women's and gender research can only be described as marginal.

In **Poland**, gender studies nowadays exist in the major academic centres. They were started in the 1990s by feminists who were often both activists and academics. In most cases gender studies at universities are located in the departments of social sciences but in case of Krakow they are run by a non-government organisation (NGO). The interest from the students in gender studies is big but there is not much support from the authorities or the universities themselves.

In **Austria**, women's and gender research has been established as part of the research agenda at universities in many fields over the years. There is even a legal regulation stipulating that women's and gender research has to be considered as equivalent to any other research topic when evaluating one's qualifications. The coordination units at universities have the task to support research and teaching activities in women's and gender research.

3.4 The situation of women and men at the three cooperating universities^{14]}

The situation of women and men at Augsburg University, Gdansk University and WU Vienna very much reflects the respective national situation. The higher percentage of female students in Augsburg and Gdansk and the lower percentage at WU Vienna can be explained by the scientific fields of study.^{15]} On the level of PhD-graduates, Augsburg University is below the German average, but has quite good results regarding habilitations.^{16]} The WU Vienna is in parts well below Austrian average and the Gdansk University is – sometimes markedly – above Polish average at all levels, including professorships (see table 4 page 32).

Although none of the universities has a female rector or president (see table 5) 50 % of vice-rectors are women at WU Vienna and 25 % at Gdansk University. Gdansk has one female dean out of six whereas the other two universities have male deans only. At Augsburg University women are only present in collective decision-making bodies (Senate 26.6 % and committees 19 % female participation). At WU Vienna the proportion of women in the Senate amounts to 16.7 % (see table 5 page 32).

14
See the analyses of the universities by Lapniewska/Bacha (2007), Klatzer et al. (2007), Zebisch et al. (2007)

15 For a short description of the universities refer to chapter 8.5.

16 The comparability is difficult, however, as the quantity of habilitations at the University of Augsburg is quite low and varies a lot from one year to the next. Generally it should be kept in mind that habilitations are not a mandatory precondition for professorship in all countries or at all universities.

Table 4: Proportion of women at different levels of the academic career at the University of Augsburg (2006/07), WU Vienna (2006/07) and Gdansk University (2006/07) (in % and national average)

	Germany		Austria		Poland	
	Augsburg University	National average	WU Vienna	National average	Gdansk University	National average
First year students	58.7	49.5	50.7	56.7*	62.6	52.4
Students	58.0	47.8	48.3	53.4*	65.5	56.4
Graduates	56.4	50.5	51.5 ¹⁷	66.5 ¹⁸	73.3	65.0
PhD-graduates	34.7*	40.9	36.6 ¹⁹	42.3	56.0	49.0
Scientific personnel	29.7*	32.3	41.1*	43.9*	50.3	41.5
Habilitations ²⁰	38.1*	22.2	35.7	-	37.5	31.6
Professorships	16.7*	19.4	9.5*	15.8*	33.3	27.2

* Figure refers to the year 2007 (day of data acquisition may differ)

Table 5: Proportion of women in leadership positions by university (2006) (in %)

	Augsburg University	WU Vienna	Gdansk University
Rector/President	0	0	0
Vice-rectors	0	50	25
Deans	0	0	16.6
Senate	26.6	16.7	-
Committees	19	-	-

Augsburg University and WU Vienna have a wide range of equal opportunity measures. Some measures are laid down in higher education laws and are therefore compulsory for the university (see marked measures in table 6 below). Gdansk has no formal equality measures and relies on students' and lecturers' voluntary activities.

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17 Number includes all first degrees (new curriculum: bachelor, former curriculum: Diplom)

18 First degrees (bachelor, Diplom)

19 Number includes all second degrees (new curriculum: Master and PhD, former curriculum: Doktorat)

20 The comparability of habilitations is difficult as they are not a mandatory precondition for professorship in all countries or universities. Further more the quantity of habilitations is e.g. quite low at the University of Augsburg and varies a lot from one year to the next.

Table 6: Equality measures by university (marked measures are federal or state law and therefore compulsory for the universities)

Equality Measures	Augsburg University	WU Vienna	Gdansk University
LEGAL MEASURES			
Equal Opportunities as an objective in the statutes of the universities	x	x	
Equal Opportunities in agreements on objectives	x	x	
Gender Equality and Affirmative Action Plans	x	x	
Proportion of women (quote) as a target		x	
Proportion of women (quote) for recruitment		x	
Use of gender indicator(s) in budgeting	x	x	
INDIVIDUAL MEASURES			
Mentoring programmes (non monetary)	x	x	
Coaching programmes (non monetary)	x		
Stipends/Scholarships (monetary)		x	
INSTITUTIONS		x	
Working Committee on Equal Treatment	x	x	
Equal Opportunities Commissioner / Women's Representative	x		
Representative for Gender Mainstreaming (informal)	x		
Coordination Unit at University / Steering Committee for Gender Mainstreaming	x		
Equal opportunity staff	x	x	
Arbitration Commission		x	
SENSITISATION MEASURES			
Gender Centre	x		
Awareness rising seminars	x		x
ACCOMPANYING STRUCTURAL MEASURES			
Child care facilities	x	x	
PROMOTION OF WOMENS' AND GENDER STUDIES			
Gender as part of teaching (on voluntary basis)	x	x	x
Scientific group of gender studies (informal)		x	x

Concluding the analysis, the figures regarding the academic career show that women obviously still have to face much more obstacles during their career in scientific organisations than men. The fact that Augsburg University and WU Vienna have an equal opportunity policy and implemented corresponding institutions and measures which go

beyond legal requirements suggests an awareness of gender inequalities at the university and the willingness for change. The University of Augsburg has a distinct strategy and bodies regarding Gender Mainstreaming. WU Vienna claims Gender Mainstreaming to be one of its basic principles but lacks concrete implementation measures. Additionally it has not yet implemented a coordination unit for equal opportunities as is required by the University Law since 2007. At Gdansk University the problem of gender discrimination has not been acknowledged yet.

4. Financial systems of the universities in all three countries and the budgeting set-up and budgeting process at the three cooperating universities

4.1 National systems of university funding

Universities, as publicly funded institutions, are subject to the legal regulations at national and in the case of Germany also at federal state level. In all three nations there have been reform discussions for several years whereby the state of the reform process varies. Important aspects of the university reforms are transparency, target-oriented governance and financial controlling. Implementing gender budgeting would mean to integrate gender equality into governance and controlling and to link policy objectives like gender equality to resource allocation. The comparison of management instruments and the process of budget planning in Austria, Germany and Poland has been crucial for the project because within these three countries we have three different levels of how far New Public Management, gender equality resp. Gender Mainstreaming has been introduced generally and in science in particular.

4.1.1 Funding and autonomy of universities

Austria gave their universities full autonomy with the University Law 2002 (UG 2002). The universities have their own legal personality and receive a global budget. This means that the university can freely dispose of its funds. Furthermore, the universities are fully accountable for the budget, they are entitled to place contracts and to make bargains, they are authorised to build up own capital, they are liable for the payment of debts and they are subject to the accounting rules according to the code of commercial law. In contrary to the situation before the reform, when the universities' personnel was part of the public service, now the universities are the employers of their personnel. The financing model consists of performance agreements between the ministry and the university and formulae based allocations.

In **Germany** as well, the institutional autonomy of the universities has been promoted, but has not reached the same extend as in Austria. The federal system as well as the various economic and political circumstances of the federal states led to different forms

of university funding, regulated by higher education pacts, accords, contracts and agreements on objectives between the state governments and the universities. The state reserves the right to control the universities by fixing the framework conditions while passing matters of detail on to the universities. The public universities' funding is still mainly done via funds for the basic furnishing by the federal states (covering 89 % of the public funding) and the national ministry (11 %). This is complemented by third party funds, own revenues (including the tuition fees since 2007) as well as other allocations and subventions.

In contrast, the **Polish** higher education sector is characterised by central planning. Reform discussions concerning the introduction of New Public Management (e.g. output and outcome orientation of funding) are at the very beginning. Teaching and research is funded by the Ministry of Science and Higher Education at national level as well as by local authorities. Both, public and private universities receive a basic funding for teaching which is composed of national budget and local government expenses which amounts up to less than 1 %.

The distribution of research funding is based on applications for funding at the Ministry for Science. The proportion of research grants of the public universities' budgets amounts to 11 %, of private universities only to 0.6 % which proves a very low research profile of private universities.

In all three countries third party funding is of increasing significance for universities. The same applies for tuition fees. In Poland, tuition fees cover 20 % of the public and 95 % of the private university costs. In Austria, they make up 17 % of the universities' revenues. Several German federal states introduced student fees in winter 2006. These fees (which amount for instance to about 7 % of the Augsburg University's budget) must be used to improve teaching.

4.1.2 Funding instruments

In the consequence of the increased autonomy of universities in Austria and Germany, ideas and instruments of business management were implemented into public funding and university governance. The majority of the procedures for allocating funds to higher education institutions in **Germany** include the following four components:

- *Discretionary incremental components*
This type of funding is based on the historically established budget of a university. The state fixes the size of the budget and decides on the allocation of the funds. Funding by means of incremental extrapolation takes annual increases into account. This type still represents the most common form of basic funding for universities.
- *Indicator linked components (performance or formulae based indicators)*
Here, the budget a university receives from the state depends on its performances. It is calculated according to formulae. The proportion of funding allocated in this way varies greatly in the federal states. Most state procedures take gender equality into account nowadays, however, on a rather low level. Generally up to now most indicators refer to quantitative aspects only.
- *Contractual components (agreements on objectives and performance)*
Agreements on objectives and performances are reached on a cooperative basis. The extent to which they have been successful in attaining their targets is examined and evaluated after a certain period. Financial allocations can be linked to certain measures or to the attainment of the agreed targets – however, this has hardly ever been put into practice between state and university yet.
- In addition, there are earmarked project funds (zweckgebundene Projektmittel) which the universities have to compete for by submitting applications.

In the case of Bavaria, the allocation of funds to the universities is still to a great extent input-oriented. Each university submits a demand requisition within the setup of the state's budget, broken down by staff appointment schemes, property-related budget and investments. The instrument of agreements on objectives has been applied at Bavarian universities since 2006, however, it has had only marginal influence on the distribution of funds up to now. This situation hampers an output or even outcome-oriented strategy at the universities. Thus, the Bavarian Ministry and the Universität Bayern e.V. (Association of the Bavarian universities) which negotiates the indicators and their weighting of the freely disposable state funding, would now be the suitable address for Gender Budgeting topics.

In **Austria** a new model for the financing of universities fully came into force in 2007 and consists of several different management instruments. The performance agreements (legal agreements between the responsible ministry for science and each university which cover 80 % of the entire university budget) and the budgetary allocation according to formulas (20 % of the budget) are the two instruments which have a direct influence on the allocation of the budget.

- *Performance agreements*
They regulate the responsibilities between the universities and the ministry of science. Indicators provide a basis for the description of the quantitative and qualitative performances of a university in order to measure the fulfilment of specific objectives. The universities' requirements, demands, the performance in itself and societal objectives are important aspects.
- *Budgetary allocation according to formulas based on indicators*
The allocation of this part of the budget depends on the development of the actual status of specific indicators. In Austria there are indicators for teaching, for the field of research and development of arts and for societal objectives (the latter includes a gender dimension). The different indicators have a different weight as to how much money they are "worth". Up to now there are only quantitative indicators.

The budget for the universities is stipulated three years in advance. This means that the period for the performance agreements is covering three years as well. The minister in charge is authorised to withhold one percent of the total amount for one year in order to spend it on specific demands as a result of amendments to the performance agreements. These legal provisions in principle provide good framework conditions for Gender Budgeting. Additionally, Austria's government has a Gender Budgeting strategy and the constitutional obligation to implement Gender Budgeting which should foster its implementation at universities.

The budget for teaching activities at the universities in **Poland** comes from the Ministry of Science and Higher Education and is distributed according to a certain fixed formula. The current algorithm of the money distribution takes into account mainly the size of an academia, the number of students and employees. Money which has not been spent by the university has to be returned to the national budget. The allocation of research budgets to universities in Poland is regulated by the Act of the Rules of Financing Science.

If funding is needed by a university the demand has to be drafted in a proposal and sent to the ministry which asks the Council for Science for an evaluation of the applications. Research funds also depend on the rating of the science institutions which are assessed every four years.

4.1.3 Funding by gender equality indicators

The Austrian and the German system include equality indicators. In the **Austrian** framework of performance agreements gender specific indicators have to be referred to within the chapter „Societal Objectives“. According to UG 2002, measures in order to promote women in leading positions have to be listed in this chapter. Gender specific indicators can also be voluntarily included in other fields. Two out of eleven indicators which determine the allocation of the budget according to formulas are gender specific. The significance of these indicators is weakened by the fact of their little weighting (7 %). And there is no indicator for gender equality in teaching or research.

By the amendment of the **German** Framework Act for Higher Education (Hochschulrahmengesetz) in 1998, funding on the basis of performance was introduced and includes performance in improving gender equality. Corresponding laws at federal state level followed. Since the models vary from state to state, the Bavarian example may be mentioned here: 60 % ²¹⁾ of the budget line “research and teaching” (which is about 10 % of the whole budget for universities) is distributed according to performance and cost criteria. The indicator for gender equality is weighted with 10 % but refers only to quantitative aspects (head counting) and not to aspects like development of female shares, or to the inclusion of gender aspects in teaching or research.

In **Poland** there used to be no special measures or indicators for the allocation of budgets in favour of gender equality at the universities. When Poland joined the European Union, however, the Polish government was obliged to implement EU law into the Polish legal system which included a commitment to a Gender Mainstreaming policy as it is a EU priority.

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21 The weighting has been increased to 60 % in 2008.

4.2 Budgeting set-up at the three universities

Despite the national regulations for the university funding as described above, every university has to decide up to a certain extent how to allocate the received money within the university itself.

4.2.1 The internal allocation of the state budget

In the case of the Gdansk University, the Statutes of the university regulate the distribution of funds between the organisational units of the university, which is mainly described as a task of the Senate. The Statutes also define a certain freedom of the departments for the planning of their material and financial expenses but they are rather limited and the main decisions about “Property and Economy of the University” are made by the university’s rector. Additionally a document exists which regulates the donations for the departments according to a strict algorithm, which includes the donations of previous years, the number of teachers, the grants realised by the department, the number of publications, the number of students and the number of service hours realised at other departments.²²¹ The most important budget source is the donation from the Ministry of Science and Higher Education, which decides about the donation’s amount for the teaching activities, material and investments. This money is allocated – strictly formula-based – according to the percentage of share, as it is stipulated in the ‘Principles of the financial economy of the University of Gdansk’.²³¹ The resources for research are given to the University in general, not to its basic units. This money is at the disposal of the vice-rector for scientific matters, who allocates these funds in cooperation with the senate’s commission for science to persons or research groups.

The financing process and the distribution of the budget at the **Augsburg University** is strictly bound to the Statutes (Grundordnung) which regulate the committees, boards and persons who play an important role in the budgeting process. According to the budget plan more than 90 % of the annual budget of the university is already fixed to

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22 For more details see Lapniewska/Bacha (2007)

23 See Lapniewska/Bacha (2007), p.29 ff.

costs for personnel,²⁴ material costs, maintenance of infrastructure, equipment and administrative issues. About 10 % only are left to the free disposal of the university for scientific purposes. These funds are distributed according to a weighting system which includes the number of chairs and professors of a department, as well as the number of scientific employees, students who graduate in standard time, the number of PhD-graduates and habilitations, the amount of third party funds acquired and the number of recipients of Humboldt-scholarships at a department. In addition, up to 5 % of this fund is made available to the departments for the promotion of gender equality. It is allocated according to an incentive system which pays higher basic amounts to departments for female scientific employees, female post-graduate degrees and women who qualify as professors. The departments are absolutely autonomous in allocating the funds and handle this matter in different ways, although the funds are usually distributed by the dean in cooperation with the department council. This council is a democratic constituted body of the department which is rather powerful, and it could theoretically even enforce its decisions against the dean's will, even though this hardly ever occurs.

Since gaining autonomy, the statutes of the **Vienna University (WU)** dating from 2003 are the regulatory basis for the WU, but there is no separate chapter on the budget process, and the statutes contain only few provisions for budgeting, applying for only about 2,3 %. These are the funds which the rectorate allocates directly to the departments. The statutes do not provide any regulations concerning the allocation of the major part of the budget: almost 60 % of the budget is for personnel expenses and almost 40 % of the university's budget is managed by the vice-rectors. The statutes stipulate that the Senate has to install, among others, a commission for "budget and personnel planning", but the decisions of the commission are of advisory character only (for the rectorate) and the Senate does not have any authority to decide on budgetary matters.²⁵ The decision-making power within the departments lies exclusively with the department heads. At the next level, the heads of institutes can decide about the allocation of resources. In practice, the allocation of these funds is not a point for discussion within the WU, because

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24 The staff appointment scheme covers about 2/3 of the state funding and except for appointments of professors which needs the approval of the minister, the university is autonomous in selecting its staff.

25 Only with regard to the utilisation of tuition fees the Senate has decision-making power. See chapter "third-party funds and tuition fees".

of the minor amounts.²⁶¹ The critical point in resource allocation, however, is the staff appointment scheme (Stellenplan), as almost 60 % of the university's budget consists of payroll costs. According to the Statutes, which state the rector's tasks, it can be assumed that the rector has the (de facto) authority to decide on personnel planning issues.

4.2.2 Additional financial sources for universities (third party funds and tuition fees)

The **University of Gdansk** provided information on the structure of the university as well as on incomes and expenses, including tuition fees and general incomes, but only little information has been provided about the amount of third party funding. Revenues from tuition fees currently account for about 21% of the total income of the university. Under the name "tuition fees" the university adds up: incomes from the extramural, postgraduate, doctoral studies, language courses, seminars and conference fees, administration costs (fees for receiving ID, library cards), recruitment fees, renting rooms and donations. The tuition fees are collected by different departments and units of the university, however, they are all accumulated in one university budget and later re-distributed to the departments and units by the rector. Students do not have any influence on the way their money is spent. The allocation of the money by the rector depends on the different needs of the departments. However, we do not have any information on the kind and weighting of these needs.

The **Vienna University (WU)** receives about 2 - 4 Million Euro per year from third party funding, which is about 2.5% - 5% of the total budget of the University (the budget of recent years varied between Euro 78 million in 2004, 83 million in 2005, and 76 million in 2006).

Revenues from third party funding, which is designed for specific research projects and other earmarked appropriations, are not at free disposal. The same applies for revenues originating from tuition fees: these have to be spent on special purposes. These purposes have to be determined in the Senate by taking into account the decisions from students who may chose between several earmarked projects. In 2005 the tuition fees received by the WU have been allocated to the financing of teaching programmes, for general teach-

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26 For more details see chapter 3.3 in Klatzer/Mayrhofer/Neumayr (2007)

ing purposes and for the improvement of the infrastructure.²⁷¹ The revenues for the WU originating from tuition fees amounted to about 12 million Euros in the years 2005 and 2006. This is a share of about 15% of the total revenues of the university.

At the **Augsburg University** third party funds are direct benefits for the chairs which raised them. They must be spent on the projects for which they were acquired. The amounts of the third party funds vary significantly, but their average percentage per annum (of the years 2000-2005) was about 9 % of the total state budget of the university. Additionally the third party funds have a big impact on the university's capital due to the superior performance-related distribution systems given by the 'Association of the Bavarian universities' (Universität Bayern e.V.), which is strongly linked to the amount of the third party funding.

Tuition fees have been implemented at all Bavarian universities in the summer semester 2007. In this first term the tuition fees amounted to 5 million Euros, and in the winter term 2007/2008 the sum was 5.23 million Euros, which is about 7 % of the university's entire budget. The Statutes regulate that the tuition fees have to be divided among the departments, in proportion according to the number of their students. The dean and the student's dean decide about the departments' internal appropriation of the funds, in consultation with the head of the students' representatives in the department council.²⁸¹ As a basic principle, the allocation of the funds has to improve teaching, however, this is subject to a controversial discussion, because there is a large diversity of expenses which may belong to this category.

4.2.3 Agreements on and funds for gender equality

At the **University of Gdansk** gender issues are not at all linked to the budgeting context. According to the general attitude that women do not have to face any disadvantages in the higher educational sector, there is no financial regulation concerning gender equality measures or affirmative action plans. Nevertheless, it is at least stipulated that any kind of discrimination at work – especially based on sex, age, and some other features – is unacceptable, and that employees have to be paid equally for work of equal value.

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27 For more details see Klatzer/Mayrhofer/Neumayr (2007)

28 According to the tuition fees statutes dated August 2006, §9 clause 2-6

The **Augsburg University** is in an advantageous situation – compared to other Bavarian universities – as to the funds redistributed by the Association of the Bavarian universities according to performances. In the year 2006 the university received ca. 126.000 Euro from the budget share which is distributed according to the performance for gender equality at the respective university. The women's bureau and the women's representative achieved that this money has to be spent entirely on the advancement of gender equality. Currently the internal financial incentive system is paid from this sum and the women's representative gets 40.000 Euro for her research budget, which is now partially re-invested in the current Gender Mainstreaming project. In this the university has built up (and financed) a set of modules which are supposed to advance gender equality (see above chapter 3.4).

The statutes of the **Vienna University (WU)** comprise an Affirmative Action Plan (AAP) which stipulates that gender equality measures and affirmative actions have to be included as relevant aspects in the budgetary planning and distribution. The AAP further stipulates the obligation to collect sex-disaggregated data. Thus the share of women receiving funds and endowments as well as the share of the distributed money gained by women should be made public, and wages should be declared overall and separated according to the units, hierarchy and tariff classification. Women have to be considered as to their share of all undergraduate students and among the alumni, when e.g. scholarships or doctoral studies are awarded.

4.3 Budgeting process at the three cooperating universities

As Gender Mainstreaming and Gender Budgeting are, among others, strategies for the development of organisations, it was an essential part of the project to not only analyse how the money is distributed formally within the universities but also to analyse the budgeting process within the three universities in Austria, Germany and Poland.

As described above New Public Management Instruments have been implemented at the University of Augsburg and the WU Vienna. The University of Gdansk is at the edge of introducing them in order to improve its effectiveness. This special situation theoretically allows good starting points for Gender Budgeting as reorganisation of structures for the distribution and allocation of budgets is one important aspect of the intended changes in the organisational set-up.

With the help of the analysis of the budgeting process we wanted to find out if and which gender-specific or gender-typical collective attitudes and behaviour patterns exist among the stakeholders for budgeting and for gender equality. We also wanted to find out if there are basic mindsets towards gender equality and Gender Budgeting as an instrument to achieve gender equality. Furthermore, we wanted to find out how the budgeting process works with respect to criteria such as democratic structures or transparency concerning decision making and power relations. Apart from the budgeting process itself we looked at the process of negotiating gender equality measures and its influences on budgeting.

Generally we could show that the budgeting decision making is still male dominated in all three universities. Women are only marginally included, often as either the ones who prepare the documents and data for decision making but who are not the ones who may decide. Or women are the minority within the group of decision makers. In addition, we could observe that financial matters are more and more labelled as purely technical procedures which only financial experts can understand. Political dimensions tend to be excluded from budgeting planning in this way.

With the university's reorganisation in Austria and Germany, the universities become more hierarchically structured. These new hierarchic structures may be an advantage for the integration of gender equality measures top down, but if there are no clear and measurable regulations for the decision making process and the objectives which are to be achieved, it also implies the danger that an issue like Gender Budgeting can be dropped much easier than before. Furthermore, the concentration of power within the universities proved as a disadvantage for the implementation of Gender Budgeting because with the reduction of democratic participation the possibilities of gender experts to participate in budgeting matters decline as well. The board which is seen as most important for democratic decisions in Austria, Germany and Poland – also in respect to budgeting decisions – is the Senate, because all different groups of the universities (professors, students, teaching personnel and often the non-scientific employees and - in Augsburg - also the women's representative) are included. However, this board is losing power at each of the respective universities.

The most hierarchical structures could be found at the Polish and the Austrian university even though the Polish university is yet at the very beginning of restructuring while the Austrian university is the most advanced in this matter. The German university which

could be described as being “in the middle” of this development, had the most transparent formal budgeting process, the strongest democratic participating structures and the highest level of involvement of the gender equality representatives in the budgeting process. This university is the only one of the three universities which has a quite democratic formal schedule for the decision making process for budgeting. However, also at that university the democratic aspects have been slightly reduced after the university reform in 2007. Additionally it has to be stated that the formalised budgeting process can only be applied to a very small part of about 10% of the overall budget of the Augsburg university as only this part is negotiable by the university itself (see chapter 4.2 Budgeting set-up at the three cooperating universities).

When looking at the three cooperating universities we observed that it was easiest to get access to the budgeting process at the university with many and strong representatives for gender equality which was the **University of Augsburg**. At the **University of Gdansk** it was nearly impossible to get any information on the budgeting process itself, most of the interviews were not even allowed to be taped and some names of the interviewees had to be kept secret. The allocation of budgets for teaching seems to be strictly bound to a logarithm. As far as research funding is concerned and as far as the information was given, the decision making process lies more or less exclusively with the rector and a very small team surrounding him. Women are included in the budgeting process but only as far as they prepare the data for the male decision makers. In Austria the universities have a global budget and can decide independently about its allocation. However, the process itself, e.g. at the **WU Vienna**, is in-transparent and no representatives for gender equality are included. Interview partners confirmed that informal structures are of major importance for the budgeting decision-making process at the WU.²⁹⁾

This means that development towards New Public Management does obviously not automatically lead to more transparency in budgeting. In addition, the increase in hierarchical decision making structures entails a decrease of the democratic participation of different universitarian groups. As a consequence informal networks gain power and play a crucial role at universities, especially in budgeting planning on all levels. As women still are less often in high decision making positions and less often included in so called “old boy’s networks”, this has to be considered as a disadvantage for the

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 29 From a methodical point of view it proved to be an advantage for the process approach to have researchers from outside the university as they were not directly part of the internal hierarchy.

promoting of gender equality with the help of budgeting. Furthermore, informal power structures can not be controlled which means that they are always arbitrary to a certain extent. As the implementation of gender equality for women and men in scientific organisations is not yet common sense to everybody and on all levels, a sustainable procedure can not be built on informal agreements and networks. In order to improve the budgeting planning process for gender equality, process indicators are needed which allow measuring the consideration of gender equality in the budgeting planning process. These can be used by scientific organisations which are quite advanced in their gender equality policies as well as by scientific organisations which just start on this topic.

As a summary of the results of the process analysis it can be stated that the impact of gender equality topics on the budget process as a whole is not existing at the University of Gdansk, marginally at the WU and minimal at the University of Augsburg. At the same time the impact of budgeting on gender equality is very high. Another interesting result was that even though the amounts spent on instruments, projects or measures for gender equality are (still) minimal, the discussions on their funding often result in hard conflicts among the stakeholders for budgeting and representatives for gender equality.

5. Gender Budgeting instruments and useful indicators

5.1 Dimensions of Gender Budgeting

Gender Budgeting has different dimensions which need to be taken into consideration for a successful implementation:

Gender fair allocation of public funds

When looking at Gender Budgeting, the essential questions are how the resources (money, personnel, time, power, material resources etc.) are distributed and who benefits from the allocation.³⁰⁾ Up to now it is still often difficult to attribute the budget in a sex-disaggregated way – either because there is no systematic sex-disaggregated data or because the analysis is not allowed because of data protection arguments. For the time being, a sex-disaggregated evaluation can only be made for the resources of the chairs and with the help of the staff appointment scheme (*Stellenplan*). An exact attribution in respect to the scientific fields is difficult. However, it is possible to demonstrate that the technical and natural sciences departments and faculties which are male dominated receive clearly more money than the female dominated social and philological sciences.³¹⁾ This results partly from the fact that findings in technical and natural scientific fields are more interesting for the private industry and thus these departments receive more third party funding from private enterprises. In systems like Germany and Austria, high amounts of third party funding are then again rewarded by a higher budgetary allocation within the incentive systems of public funding. This system in tendency has a detrimental gender impact and still needs to be analysed more detailed with regard to its gender-related effects.

Chances for the participation of women and the non-discrimination of women and men pursuing their career

Women do have better first level graduations and lower drop-out rates than men, however, as of the qualification level of PhD and higher they are still under represented.

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30 In Gender Budgeting really all resources should be considered – starting from those already mentioned, but also including travelling costs, stipends, all kinds of incentives, support for publications or even catering costs for conferences.

31 The demand for more resources can only partly be explained with expensive equipment for laboratories.

There are various structural preconditions which may serve as an explanation. One explanation is that at least in Germany young scientists are highly dependent on the positive promotion of a professor during their scientific qualification as the professors have the power to distribute jobs and other – for instance economical, etc. – resources. At the level of full professorships, however, only 16 % are held by women in Poland and 15 % in Austria as well as in Germany. Furthermore, studies show that male professors tend to promote “similar persons” and women are not seen as “similar”. In addition, female researchers and scientists have to fight the prejudice that they will neglect their scientific career as soon as they have children. This prejudice affects women with and without children in the same way as well as women who do not have to carry the responsibility for their children alone. Solid and often informal networks to decision making persons also prove to be important – networks which women do not have as often as men do as women tend to qualify at the university without being employed rather than men and are thus not included so much in every day contacts. Furthermore, the application for research funding is often linked to a professorship and as fewer women are professors they have less access to these resources.

Steering effects of the allocation of resources

The budget mirrors the power relations and priorities of an organisation. Budgeting decisions can perpetuate existing structures or they can change them. Considering this it is always necessary to reflect on the impact of budgeting on women and men and gender relations and on the question if the distribution of money contributes to gender equality. The steering effect of the allocation of money can be used directly by allowing certain processes which involve gender experts or foster certain programmes which advance women in science. These programmes are still necessary and may be offered as mentoring, graduate or post graduate programmes for women. The steering effect may also be used indirectly, e.g. with the help of incentive systems or agreements on objectives. These steering instruments have been used by many European universities for quite a while not only in order to advance women in science but also to encourage the competition within and between the universities. Incentive systems and agreements on objectives are also used for the advancement of women and men in scientific fields where they are under-representated, however, the weighting of the parameters is yet too low and also the formulation of equality indicators is yet not appropriate to have a sufficient steering effect.

The budgeting process

The process dimension is a special dimension as it is part of all the dimensions described above and, additionally it is a dimension which should be considered on its own. For a successful implementation of Gender Budgeting it is extremely important to analyse the budgeting process itself as this analysis makes decision making and power structures transparent which might not be shown in the formal schedule of budgeting planning but might explain the – possibly unequal – allocation of money to certain scientific fields, chairs or persons. Important questions are: Who is participating in the budgeting process at all (women and men and of which hierarchic level)? In which state of the process do they participate and which formal and informal decision making powers do they have?

The analyses of the budgeting processes at the cooperating universities showed that budgeting decisions are still a very sensible topic at the universities and the administrations are rather reluctant to give information. It also showed that the integration of gender stakeholders into the budgeting process is still the exception and not the norm and that the influence of gender equality stakeholders on budgeting decisions is generally marginal. Furthermore, the analyses revealed that informal networks are very important in budgeting – regardless of the degree of independence from state institutions – which proves to be a disadvantage for women as they are oftentimes not (yet) included in these networks. It could also be shown that power and decision making structures within the budgeting process have a huge impact on the advancement of gender equality and that demands for money for equality measures almost always provoke conflicts even though the amounts in question are most of the times relatively insignificant. Thus, the process analysis is important because Gender Budgeting aims at the reduction of shortcomings as to gender equality and it is an important step towards transparency and equal participation of women and men.

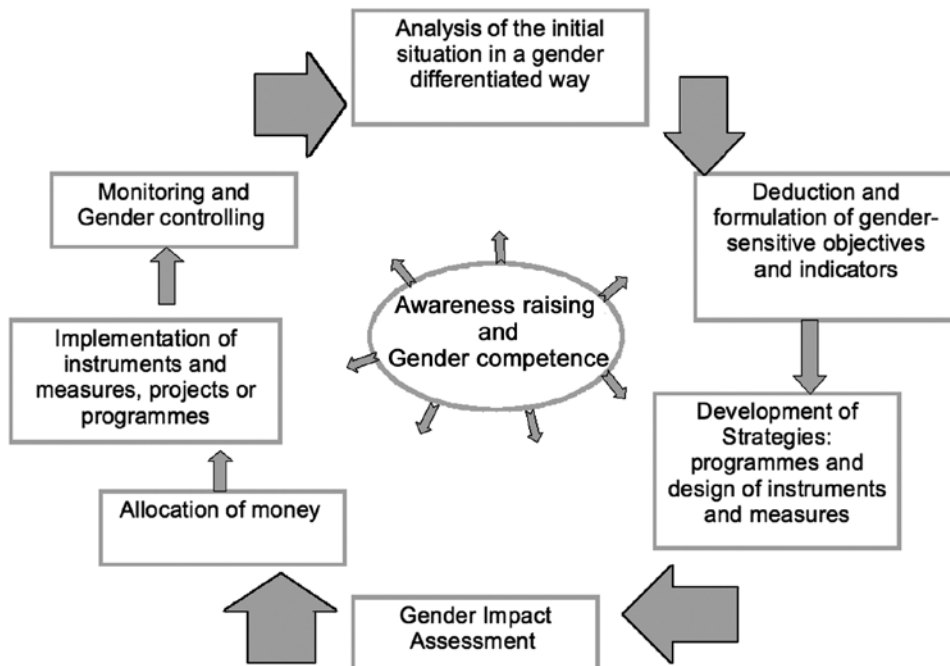
5.2 Steering cycle for budgeting and its phases ^{32]}

A major finding of our work was to explicitly point out how a virtual “steering cycle for budgeting” can be used in a very practical way for the work on the implementation of Gender Budgeting in organisations. With the help of this cycle gender issues can be introduced into all levels of budgeting in a continuous and sustainable way. As Gender

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32 Detailed information on the various phases and topics can be found in Debski et al. (2008) as well as Zebisch/Sagner (2006)

Budgeting is an application of gender mainstreaming in the budgetary process it may be a very powerful instrument and an essential steering mechanism within universities. This shows clearly that for a successful Gender Budgeting we may and must intervene at all phases of the cycle to implement gender equality at universities in a sustainable way.

Graph 2: Steering cycle of budgeting



Source: Zebisch/Sagner (2006) and Debski et al. 2008

By means of the steering cycle of budgeting we will show good practices for each phase with a special focus on useful indicators to advance gender equality at universities. By doing this we use a broad understanding of Gender Budgeting to be able to cover all the dimensions and levels. Within this process it is necessary to align budget decisions to their specific effects, to observe and control the course of cash flows, to measure changes and to evaluate results. Rhonda Sharp argues that Gender Budgeting should be

pursued as a “performance oriented budgeting”.³³¹ This means that with regard to public spending the effects on women and men have to be observed in the first place. This is the only way to make obvious whether and up to which extent women and men benefit unequally from public spending.

For a successful Gender Budgeting we may and must intervene at all phases of the steering cycle to implement gender equality at universities in a sustainable way. However, understanding the steering cycle also means to have good arguments for the stakeholders of gender equality as to why they need to be embedded in the whole process of budgeting.

As a consequence, the following steps of the budgeting cycle can be identified:

- Sensitisation, awareness raising and gender competence
- Gender-differentiated analysis of the initial situation at the university
- Formulation of gender-sensitive objectives
- Development of indicators
- Strategies for the achievement of the objectives:
Development of instruments, projects and measures
- Gender Impact Assessment: Gender-differentiated estimation of effects³⁴¹
- Allocation of money
- Implementation: Adaptation of projects and measures to the organisation
- Monitoring and gender-controlling with the help of the indicators

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33 Sharp, Rhonda (2003): Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting. New York: United Nations Development Fund for Women (UNIFEM). www.gender-budgets.org

34 GIA could be used as an ex ante as well as an ex post instrument. In our cycle the ex post GIA is included in the step “monitoring and gender controlling”. For a detailed description of GIA see 5.2.6

5.2.1 Sensitisation, awareness raising and improvement of gender competence

As the depiction of the budgetary steering cycle shows, gender awareness, sensitivity and gender competence are basic preconditions for a successful implementation of Gender Budgeting in organisations. This fact is based on studies that show that a change in regulations and the organisational set-up does not suffice to enhance an innovative process as it would be necessary to implement real gender equality. That means that in addition to these changes an alteration in the organisational culture is required and thus organisational learning is inevitable. For a sustainable change and awareness raising, we assume that a simple change of behaviour due to new regulations (the so-called “single-loop learning”) does not suffice. This could e.g. be observed for many measures for equal opportunities during the past 20 years. In many cases there was a change of the regulations but the measures nevertheless failed because the personal attitudes and along with them the organisational culture within the organisation remained the same. For a successful implementation of Gender Mainstreaming and Gender Budgeting a “double-loop learning” in the sense of Argyris/Schön³⁵¹ is necessary. This would mean that the regulations and the organisational set-up change and that the members of the organisation understand why this is necessary because they have sufficient gender competence. In an optimal case the members of the organisation would reach the third stage of learning which is called “learning learning”. In this case the regulations and the organisational set-up would be changed, the members of the organisation would understand why this is necessary and would start to think by themselves about which further consequences this would have for the organisation and would act up to them.³⁶¹ The alteration (and assurance) of the organisation’s knowledge basis then would not only affect given aims and measures, but would give alternative options and reflect the normative horizon of behaviour and learning in the organisation. Systematically viewed, the implementation of Gender Mainstreaming and Gender Budgeting can be interpreted as the changing of organisational cultures, its ritual procedures and its explicit knowledge (documents, departments), and thereby as an elementary innovation, in which the supporting interconnections of the systematic processing can be observed.³⁷¹

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35 Argyris/Schön (2002)

36 See among others Wilkesmann (1999 and 2003), and Göhlich (2001)

37 See among others Göhlich (2001) or Göhlich/Althans (2004)

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.

Many sensitisation and awareness raising instruments have been developed during the recent years. The choice of the method depends on the situation, the target group as well as on the individual university. Awareness raising measures for Gender Mainstreaming can be restricted to the management level of the organisations – especially to the heads of departments and units – but can be disseminated to all the lower levels as well. The following measures and instruments for sensitisation, awareness raising and gender competence could be used:

Gender trainings and gender sensitisation workshops and gender awareness campaigns

For a successful progress of gender trainings and gender sensitisation workshops, certain aspects should be considered: the coaches should have a profound knowledge in gender issues and gender studies. Additionally, the coaches should always work as a gender mixed team if the participants are also gender-mixed which is advisable for gender trainings and workshops. Thus the coaches may serve as good examples (“best practice”) for the participants. Furthermore, the coaches must be prepared to meet considerable resistances.

Gender trainings and gender workshops can be targeted at different groups at the university and can be offered to a mixed audience to facilitate a discussion between groups and hierarchic levels. The participation of vertical and horizontal hierarchies mainly depends on the contents and objectives of the training or workshop. As regards content, the gender trainings or workshops should offer theoretical information on definitions and instruments, a critical reflection on gender role stereotypes, differences and common grounds of women and men and the participants should have the possibility to develop own ideas as to how they want to implement Gender Mainstreaming or Gender Budgeting in their daily work. Additional appropriate training manuals could be developed for the training/workshops.

It is important to see to that differences between women and men and a bipolar thinking are not enforced in gender trainings, gender sensitisation workshops and gender campaigns. Similarities beyond the sex frontiers should be stressed instead.

Teaching and research

Women's and gender studies are another crucial measure to raise the awareness for gender specific questions and discriminations and are necessary in order to advance the knowledge about this topic. As in all other areas concerning the advancement of gender equality in science, gender studies need to be supported top-down. There should be a clear commitment to the consideration of gender aspects in all fields of research and study in each university's basic mission statements. A Gender Mainstreaming implementation plan should be developed and the curricula should be revised as to starting points for gender aspects in each department. The targets should be formulated in a concrete, measurable and achievable plan within a certain and fixed timeframe and should name the people responsible for its realisation (e.g. agreements on objectives). Gender focused curriculum should be developed by the departments and chairs and the successful consideration of gender in teaching and research should be supervised by means of indicators within a monitoring system and should – if possible – be combined with an incentive system.

A chair (at least) within each university should be established which concentrates on women and gender studies and works closely together with all other departments and chairs at the university in order to advance gender studies as an expert field of research – apart from the consideration of gender in all fields of research and study. The combination of a separate chair and the horizontal consideration of gender issues in research and study allows a broad as well as a deep insight into gender relations which is the precondition to do excellent work in a scientific field.

High-publicity events

As it is very important to make actions, projects and results about gender topics public, high-publicity events are another possibility of sensitisation. The achievements for the advancement of women in science as well as the results of gender studies, courses and papers should be presented to various groups in different ways. Consideration must be given to the most effective way to present the analysis in view of accountability, trans-

parency and democratic participation in decision making. Possible means are national or international conferences for experts, students or a broader audience. Furthermore, there could be annual meetings and presentations for students as well as the academic staff, or briefings for key persons and heads of the units, full reports with the outcomes of analyses press releases or publications in expert or popular education publications.

Another way of dissemination is the internet which plays a great role in people's lives. This is an easy way to communicate and it is impersonal which generally makes the users braver than they are in real life when it comes to express their opinions. The establishment of a special university gender competence web page with internet fora will not only offer the option to discuss planned gender issues, but will also allow new ideas to emerge.

Installation of gender experts in the organisational structures

Gender experts should be installed within a permanent unit at the university in order to give the sensitisation process a certain formalisation and "room". The unit should have the right to start actions and to monitor equality projects on different levels as well as to initiate gender sensitisation trainings. Furthermore, they should be included in all important decision making processes at the university – including budgeting. There should be regular meetings of the gender experts with the heads of departments and the heads of other units in order to communicate their findings about the progress or regression of gender awareness and sensitisation. The discussion about possibilities, chances and opportunities as well as problems that occur is vital for the further development.

Improving communication and cooperation

For the improvement of the communication and cooperation on gender topics not only space for official gatherings at the university is required, but also for ad-hoc actions, sharing of ideas and discussions between students and workers in an informal way. Staff members as well as students who are interested in gender and feminist topics should have the possibility to network and discuss various topics, issues, changes and challenges not only at the organisational, but also on conceptual level. It is very important to give them a chance to contribute to the entire gender awareness raising process at the university.

5.2.2 Analysis of the initial situation

The analysis of the initial situation can be described as the „first step of action“ within the steering cycle. This step is crucial for the success of Gender Budgeting because with its help specific targets and target groups can be identified and special needs of an organisation in relation to the national background, the formal (budgeting) situation, organisational and budgeting power and decision making processes at each organisation can be named.

The professional context and the social environment of the people working in the organisation should be focussed on for this analysis as well as the formal distribution of budgets within the university on different levels. The results are the basis for a start of equality measures and later on for a comparison of the progress of gender equality. It serves the continuous monitoring of projects or programmes. All necessary data have to be collected in a sex-differentiated way in order to use them for the concrete “computing” of indicators. Chapter 5.2.4 demonstrates and discusses which indicators are useful to measure the current situation as well as the change over time, the definition of target figures as well as the real achievement of objectives. As indicators are important for almost every step of the budget cycle, they are explained separately in chapter 5.2.4.

Useful data for the analysis of the initial situation are:

- **Number and proportion of women and men according to scientific fields, hierarchies and work areas**, e.g. professors, promoted professors, decision-making bodies, full and part-time scientific staff and full time equivalents, administrative staff, number of children, sabbaticals and parental 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 employments

5.2.3 Gender sensitive objectives

Gender sensitive objectives have to be developed based on the analysis of the actual situation. Objectives on gender equality should be formulated for the staff, the students, the departments and their scientific fields as well as for the university management. However, all other objectives of the university, too, need to be formulated in a gender sensitive way to foster an effective improvement of gender equality.³⁸⁾ One instrument which is very efficient in this respect are agreements on objectives which are by now a quite often used New Public Management instrument in European universities. All the agreements on objectives and performance agreements have to consider gender equality aspects. If an agreement on objectives, for example, concerns the “promotion of young scientists”, it is necessary to take gender aspects into consideration plus it is necessary to formulate if and up to which extent the gender proportion should be altered. In addition, all targets concerning staff development, advanced training, appointment procedures or quality development have to be connected to the advancement of equality.³⁹⁾ As most agreements on objectives are combined with a performance-related distribution of funds they provide good steering options for the integration of gender equality on all levels and within all departments in the scientific area.⁴⁰⁾

Examples for objectives on different levels are:

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)

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38 In more detail see also Debski et al. (2008)

39 Biff/Löther/Roloff (2006), 3

40 Güttner (2002), 54

- 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 interests 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

Gender equality objectives have to be operationalised by using suitable indicators and their accomplishment has to be monitored and quantified within the framework of a consistent gender monitoring.

5.2.4 Gender sensitive indicators

Indicators are features by which it is comparatively simple to reflect changes in complex situations⁴¹⁾ provided the specifications of the features chosen can be measured or precisely verified. Indicators are essential for a clear and precise definition of programme and project targets. They are a vital instrument for the systematic and coherent monitoring of success and the controlling of programmes and promotion measures. Indicators, however, can only function properly as instruments of the project controlling, when they are applied in all phases of the programme development, resp. realisation. Mainly three sorts of indicators can be differentiated in the promotion of gender equality – context and social environment indicators, target achievement indicators and process indicators – according to their individual task within the realisation and the evaluation.

Indicators are essential for the definition of programme and project targets and are a vital instrument for the systematic and coherent monitoring of the success. Three sorts of indicators can be differentiated in the promotion of gender equality: context and social environment indicators, target achievement indicators as well as process indicators.

Context and social environment indicators

Context and social environment indicators can be used for the analysis of the initial situation and again for the monitoring of projects and programmes. Examples are:

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

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 41 For a suitable introduction in the problems concerning indicators see for instance KEK/CDC (2001)

Indicator	Explanations (reasons, definitions, etc.)
Number of graduations from school (matriculation standard) per graduation age-group (proportion of women and men)	The indicator shows how many women generally achieve access to a tertiary education. This pool which considers the entire society, defines the starting point for the situation at the universities.
Number of mothers and fathers among the professors, the promoted professors, full time scientific staff, administrative staff at the universities of the country	The percentage of women at universities is growing, however, this applies mainly for women without children. This is an important indicator for the compatibility of career and family.
Child-care options (vacancies / number of children according to sort of institution - day nursery, kindergarten, nursery, etc.) and age groups	An adequate furnishing of families with social services, especially in the field of child-care, serves the improved compatibility of career and family. A good offer can have a positive impact on the percentage of female scientists. A lack in offers, however, can also lead to an increase, but this often results in part time jobs.

Target achievement indicators

Target achievement indicators are used for the quantifying and the analysis of the achievement of objectives – either prior to, during or after the execution of a measure. They serve as a description of the effects of projects, measures and programmes with a view to the objectives defined in the run-up. The success of promotion measures and projects cannot be determined without suitable target achievement indicators. Thus they are the “very core” of any promotion policy aiming at efficiency and effectiveness. They should generally be gender-orientated and can focus on different target groups and objectives.

Examples for scientists, research (and administration):

(see table page 62)

Gender-orientated formulation of objectives	Indicator	Explanations (reasons, definitions, etc.)
<p>Target-group specific support of the equal access to teaching and research in all scientific fields for women and men according to their proportion</p>	<p>Number of scientists in total and in individual departments (percentage of female professors, scientific staff)</p> <p>Dissimilarity Index (see in She Figures 2006)</p> <p>Number of courses held by the scientists (percentage of female professors, scientific staff); possibly differentiated according to departments, kind of the courses (lectures, courses, practices, etc.), full time equivalent (FTE)</p> <p>Number and volume of the scientific projects (percentage of female professors and scientific staff), differentiated according to departments, FTE</p> <p>Number of laboratory hours (percentage of female professors and scientific staff), differentiated according to departments</p> <p>Gender-sensitive questions in teaching evaluations</p>	<p>On university and faculty level the apportionment of the sexes in different study courses should be reflected. The Dissimilarity Index can give a first reference in this context. Figures are usually available.</p> <p>It is furthermore important to consider up to which extent women are contributing to teaching and research at the university in total and in the individual departments.</p> <p>Queries of “gender-specifics“ in the case of course evaluations (e.g. the tutor observes the equal treatment of women and men, e.g. by the use of a gender sensitive language and the course communicates contents under the consideration of gender aspects).</p>
<p>Target-orientated representation of women and men at the universities, according to their percentage or each sex not less than 40 %</p>	<p>Number of employed persons according to sex (percentage of administrative staff, scientific staff, habilitated, female professors), differentiated according to departments, FTE, salary classes, age</p>	<p>The aspect of representation is always a basic information during gender analyses: how many women and how many men are working in particular areas, positions, etc., professional levels, etc.</p> <p>The age pattern should also be taken into consideration when speaking of a mid-term follow-up job filling policy.</p>
<p>Equal opportunities for women and men concerning the scientific career</p>	<p>Doctorate indicator (in total and differentiated according to departments)</p> <p>Habilitation indicator (in total and differentiated according to departments)</p>	<p>Example:</p> <p>Number of doctorates by women (period of 3 years) / number of doctorates in total (period of 3 years) / (number of female students (period of reporting year/s / number of the students in total (period of reporting year/s).</p> <p style="text-align: right;">>></p>

Gender-orientated formulation of objectives	Indicator	Explanations (reasons, definitions, etc.)
	<p>Indicator “full-time scientific staff“ (in total and differentiated according to departments)</p> <p>Professorship-indicator (in total and differentiated according to departments)</p> <p>Glass ceiling index (in total and differentiated according to departments) - in the following: consideration of full time equivalent (FTE)</p>	<p>The glass ceiling index is an indicator for the measurement of the relative opportunity of women compared to that of men to achieve top-level positions.</p>

Examples for students and education:

Gender-orientated formulation of objectives	Indicator	Explanations (reasons, definitions, etc.)
<p>Consideration of the requirements concerning the kind and mode of the courses, the teaching methods and the support for both female and male students</p>	<p>Number, kind and mode of the courses (number of attendants; proportion of female students)</p> <p>Listing of the teaching methods applied</p> <p>Range of supporting offers (number of students who use support; proportion of female students)</p> <p>Satisfaction with kind and mode of the course, the teaching methods and the options of support according to sex: hereinafter – if need be – differentiated according to faculties, semester, student status (graduated, post-graduated, etc.)</p>	<p>Corresponding data should be generated via monitoring (regular evaluations of teaching and support)</p>
<p>Target-group specific extension of the spread of interests of female and male students, corresponding to their respective percentage</p>	<p>Number / proportion of female and male students per study field and course</p>	
		<p>>></p>

Gender-orientated formulation of objectives	Indicator	Explanations (reasons, definitions, etc.)
Target-group specific support of the education of both women and men in departments with an under-representation of one sex	<p>Number of students in total and in the individual departments (percentage of female students); differentiated according to status (graduated / post-graduated study courses)</p> <p>Dissimilarity Index (She Figures 2006)</p> <p>Comparison of numbers of first year students and graduates (percentage of female students)</p> <p>Registration of Drop-outs in total and in the individual departments (percentage of students)</p>	<p>On university and faculty level the apportionment of the sexes in different study courses should be reflected. The Dissimilarity Index can give a first reference in this context. Figures are usually available.</p> <p>The difference in the percentages of women and men between initial registrations, students and graduates should not be viewed over only one year, but over a longer period of time in order to achieve a more realistic reflection of the development.</p> <p>For a better estimation of success or failure it is necessary to make it possible to record the drop-out rate and to implement monitoring of these data.</p>
Target-group specific reflection of the success during graduation	<p>Success rate according to sex (percentage of female and male students)</p> <p>Examinees according to sex (percentage of female and male students)</p> <p>Duration of study according to sex (average as to female and male students)</p> <p>Duration of doctorate study according to sex (average as to female and male students)</p>	<p>The success rate measures how many students (sex differentiated) graduate in relation to the number of first year students.</p> <p>Duration of doctorate study = period of time between diploma and doctorate.</p> <p>The calculation of the duration of studies (above all doctorate studies) should include the actual duration between the first and the second graduation, additionally to the registered semesters. This key figure can be an important starting position for the description of career processes and a possible gender difference.</p>

Process indicators

There should always be a set of indicators which are specially designed to control the process of projects or programmes. Process indicators have an important controlling function within the development and the realisation of projects and programmes. They give information about the specification of its execution as well as the performance and cooperation processes.

Process indicators are of a comparatively great importance in the gender oriented promotion policy. This is because the success of a gender oriented policy is not “only” evaluated according to the performance achieved, but rather according to the gender awareness during specification and realisation of the projects and programmes themselves – in contrary to “classical” promotion programmes. Plus it can be stated that there is often coherence between the gender-balanced specifications and the success. This kind of indicators is mainly qualitative.

Indicator	Explanations (reasons, definitions, etc.)
Institutional installation of persons with gender competence on all academic planning and controlling levels and in the budgeting process	The systematic realisation of gender mainstreaming within the academic policy implies that gender experts are authoritatively included in the design and the implementation and that they are granted suitable authority and responsibilities.
Systematic consideration of the gender perspective in promotion plans	Taking the gender perspective continuously into consideration in all promotion plans is essential in order to improve the integration of women. A “gender neutral” concept of promotion guidelines and promotion documents undermines the strong gender relevance of innovative political strategies.
Composition of budget committees (number, resp. proportion of women and men), differentiated according hierarchic and power structures (professors, mid-level faculty, etc.)	The indicator shows up to which extent women are entrusted with management and decision making functions in budgeting. The appropriate representation of both sexes in budgeting, consulting and decision making functions within higher education is vital for Gender Budgeting.
Transparency and documentation about the decision	The disclosure of decisions can contribute to avoid group-specific selections or decision effects and needs a guaranteed access to documents in connection with the decision making process.
Standardisation of the consulting and the decision making during the budgeting process.	The standardisation of the instruments for consultation and decision making in the budgeting process at universities can contribute to avoid group-specific selection effects.

5.2.5 Development of strategies and methods in the field of budgeting

Although an increase of the proportion of women in achieving professorships is obvious on one hand,^{42]} there is still an overwhelming male dominance in top-level positions in all scientific fields, even after almost 20 years of efforts for the promotion of women.

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42 See Erbe (2006) and Klatzer et al. (2006)

Wetterer therefore repeated her 1994 criticism concerning the policy of the promotion of women as “rhetorically present – factually marginal”.⁴³ She states that even the impression was raised that women have a problem with science instead of the fact that science has a problem with women. That is why the target on the long run has to be a structural change. The purpose of gender equality instruments and affirmative action therefore is to overcome existing disadvantages, which predominantly women have to cope with.

As our focus is on gender and budgeting the following chapter presents a variety of gender equality instruments linked to budgeting. In general it has to be taken into account that this is a set of instruments, meant to be implemented jointly in a coherent way in order to provide for mutual reinforcements of its effectiveness.

Sufficient resources:

basic funding of personnel and gender equality institutions

A *conditio sine qua non* is the set-up of gender equality institutions and experts at universities, who are integrated in the university structure, are working out well and have the adequate resources (budget and personnel). These institutions and experts should among others have the power to control equal treatment and recruiting, to promote, coordinate and support gender studies as well as the implementation of Gender Mainstreaming at the university. It is necessary to include indicators which measure the funding of the gender equality issue at the university, as well as the amount and share of the budget for gender equality institutions in relation to the overall budget for university management (including changes over time). In addition, a gender monitoring or a Gender Budgeting reporting needs to include data on the gender equality institutions and the development of its resources over time.

Gender criteria for budget allocation

The existing experiences with gender criteria for budget allocations are examples, but not good practices. The analysis shows, that (1) only a minor part of the budget is affected, (2) the gender criteria used up to date are not very helpful and thus (3), the gender criteria do not offer any incentive to change behaviour, respectively take action

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43 Wetterer (2000)

to promote gender equality targets.⁴⁴ Budgeting instruments in which gender aspects could be successfully included are formula based budgeting, cost-performance equation, incentive systems or gender sensitive agreements on objectives. Again a prerequisite is a set of clear, simple and comprehensible indicators, reflecting gender equality objectives. In order to include both, past and current achievements, a combination of performance indicators indicating the level as well as the change over the last period might be suitable. And again a system of gender controlling is needed. Transparency of the system, continuity and simple allocation criteria are important in order to unfold the desired steering effect.

As to the incentive system there should be not only a purely material incentive but also immaterial incentives which may refer to career, organisational culture, personal environment, leadership, working environment, and qualification. Designing a satisfactory incentive system to motivate all the administrative staff as well as teaching and research personnel can be challenging, however, all groups (including students) can be involved in gender sensitisation workshops and trainings to create the best system for themselves that includes all ideas and suits all individuals.

5.2.6 Gender impact assessment (GIA): general outline and GIA in regard to budgeting

The estimation of gender-differentiated effects, also termed Gender Impact Assessment (GIA), assesses the impact of any policy or activity on the economic and social position of women and men, girls and boys as well as on gender relations. According to a definition of the European Commission (no year, 4)

“[g]ender impact assessment means to compare and assess, according to gender relevant criteria, the current situation and trend with the expected development resulting from the introduction of the proposed policy.”

To be more precise, it has to be estimated how policies contribute to the elimination of existing inequalities and promote equality between women and men in participation rates, in the distribution of and access to resources, benefits, tasks and responsibilities in

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See e.g. Zebisch (2007), Klatzer (2007) or Lapniewska (2007) as well as Rothe (2007), Mayrhofer (2007) and Debski (2007)

private and public life, in the value and attention accorded to female and male, to feminine and masculine characteristics, behaviour and priorities.^{45]} As Gender Budgeting in most parts of literature is understood as to be applied to governmental expenditures, the definition of the European Commission refers to the assessment of proposed policies. However, when analysing universities – as we are here – the assessment does not correspond to policies, but to the strategies and instruments as well as to projects and other measures at the universities instead.

GIA can be used as an ex ante as well as an ex post instrument. In both cases the main focus of GIA is on the impact of measures or projects on women and men at different levels. These levels refer to input, output, outcome and the process itself.

Gender-sensitive impacts of strategies and instruments can be assessed on five different levels:

- On the **input level**: How does the measure effect employment?
- On the **output^{46]} 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?

On each of these levels several aspects that could be affected have to be considered (e.g. when in the duration of contracts of employment between women and men structural

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45 Comp. European Commission no year, 5

46 Outputs are the final goods or services that the university either plans for or actually produces or delivers. Examples include students educated, childcare facilities, income support, publications, research data, etc. (comp. Sharp 2003, 32). As it seems to be more practical, for our assessment we divide outputs to two sub-categories: outputs concerning activities and services (like number and quality of publications, of courses offered) and outputs concerning users and beneficiaries (number of recipients of scholarships by sex, number of graduated students by sex).

inequalities occur, this aspect has to be considered on the input level). As a basis for the consideration of inequalities between women and men, the following fields of inequality are to be observed:^{47]}

- **participation:** sex-composition of the target/population group(s), representation of women and men in decision-making positions.
- **resources:** distribution of crucial resources such as money, time, space, information, political and economic power, education and training, job and professional career, new technologies, health care services, housing, means of transport and leisure.
- **norms and values** which influence gender roles, division of labour by sex, the attitudes and behaviour of women and men respectively, and inequalities in the value attached to women and men or to feminine and masculine characteristics.
- **rights** pertaining to direct or indirect sex-discrimination, human rights (including freedom from sexual violence and degradation), and access to justice, in the legal, political or socio-economic environment.

Examples for relevant aspects on the five levels mentioned above could be:

Input

As human resources are the most important input^{48]} of scientific organisations, the analysis of possible effects on personnel is fundamental for the GIA as well as the analysis of the initial situation at universities. The main questions for this analysis are:

- How would the measure/instrument/project influence the job situation of women and men concerning type of employment, career development, work-life balance and income?
- Important features are therefore: employment: share of women in leading positions (=participation); average number of long term employment by sex (=resources); share of women and men in different fields (e.g. IT and administration) (=norms, values).

47 Ministerie van Sociale Zaken en Werkgelegenheid no year, 2

48 „Inputs are the labour, capital and financial resources that are combined to produce outputs and outcomes”, like “teachers, (...), equipment, information technology and office space” (Sharp 2003, 32).

Output level: activities

For the gender analysis of activities and services mainly referring to teaching, research and consulting, the main questions are:

- How would the measure/instrument influence the activities and services offered?
- Do the activities meet the different needs and requirements of women and men?
- Important features are therefore: services and (in)tangible goods provided, e.g. teaching and research activities.

Output level: utilisation

For the gender analysis of the users of activities and services for students, the beneficiaries of research as well as the general public, the main questions for analysing gender-sensitive effects of measures and instruments concerning the users or recipients are:⁴⁹⁾

- How would the measure/instrument influence the usage by women and men of the universities' activities and services?
- Does the measure/instrument have an influence in case the activities meet the different needs and requirements of women and men?
- Important features are therefore: women and men in students' representative bodies (=participation); number of people who use certain services.

Outcome level

For the gender analysis of the outcome of a measure, of an instrument or a strategy which concerns indirect effects for users or individual and general external effects, two different kinds of effects need to be examined: the direct effects for users on one hand and general or individual external effects, either positive or negative ones, on the other hand. The main questions therefore are:⁵⁰⁾

- Which direct effects does the measure have on women and men both in the short and in the long run?
- Which external effects on women and men and on gender-relations in general does the measure initiate (e.g. on the distribution of unpaid labour between women and men, on gender roles and norms, on power relations, on possibilities of political participation)?
- Does the measure comprise any incentives for women or men to change their behaviour and/or their decisions (on employment, career, family planning, etc.)?

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49 Gubitzer et al. (2008), 15

50 Gubitzer et al. (2008), 18

- Important features are therefore: jobs which female and male graduates get after graduation, contribution to the development of a research field, impact of research on policies and politics.

Process level

For the gender analysis of power structures in decision making processes, the central questions during the evaluation of the measures' results on the decision making process are:

- Would the measure encourage or discourage women or men to engage in university committees, apply for leading positions, etc.?
- Would the measure strengthen or weaken the position of women or men in decision making bodies, or influence the informal power of women and men?
- Important features are therefore: decision making processes, participation, power structures, etc.

5.2.7 Allocation of funding

The allocation of funding shows how the priorities are set which is why it is an important point in the steering cycle. When the money is allocated, the objectives are formulated, indicators for the measurement of the effects are developed, instruments are described and GIA has been done. The actual implementation of the programme or project is now about to commence. The funding can and should be used for a continuous monitoring as to the quality of the positions of the women and men participating in the measure and as to the assignments to a wage or salary group. The allocation is an important and rather simple instrument (when considering head counting) to show if discrimination occurs in relation to the distribution of positions and other resources (money, personnel, equipment etc.).

5.2.8 Implementation of instruments, measures or projects

While the steps described above mainly serve as a preparation and planning of an instrument, programme or project, the implementation of the measure is the most important step within the steering cycle in respect to the operationalisation. As to Gender Budgeting – depending on the duration of the implementation phase – the points described above are to be considered also during the implementation phase. If a programme or

a project takes a longer time a permanent controlling of the objectives (by means of indicators), gender impacts, the progress of the measures and the adequate and timely funding should be carried out – not only at the end of the phase of the implementation of instruments, programmes or projects (in case this takes a longer time), but also during the entire phase.

Projects which have to be pre-financed (e.g. by a project team), have to be strictly monitored. The fact that some projects – often of smaller but nonetheless oftentimes innovative scientific organisations – have to be prefinanced up to a considerable part (costs for personnel as well as material resources) makes it necessary to observe the projects from a gender perspective as women and men might be affected in different ways. Delayed payments during the phase of implementation might cause existential problems for people who depend on punctual payment.

5.2.9 Monitoring and gender controlling

Gender Mainstreaming as well as Gender Budgeting measures need a continuous monitoring to be sustainable. All measures need a monitoring as to the achievement of objectives and of the processes. Thus monitoring and controlling are essential elements in the universities' steering. It is necessary to also design the controlling instruments of the organisation in a gender-sensitive way to make the academic equality-political process transparent. At the German conference of the universities' presidents (Hochschulrektorenkonferenz) in 2006 it was agreed that a specific gender controlling has to be part of the general academic-internal quality assurance.⁵¹ As a consequence, the weighting of gender equality aspects as quality criteria within the evaluation of the universities' performance has to be increased and more explicitly awarded. In this way, efforts for more gender equality can be promoted as a real incentive for the entire university.⁵² The achievements or the failures should be measured by key-figures or indicators and their change over time needs to be documented in the reporting system. Controlling thus is an important basis for management decisions and should include the following:

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51 HRK (2006), 31

52 Herrmann (1998), 92

- the development of an informational system which is decision oriented
- the development of an early-warning system
- a reporting system
- the coordination of financial and target planning^{53]}

The key-figures and indicators used for controlling have to directly refer to the defined objectives of a university. This means that the realisation of gender equality is part of the management's responsibility and becomes an integrated part of the management process, i.e. a permanent task of the management which cannot be delegated.^{54]}

According to the general standards in quality management^{55]} controlling also includes the monitoring of the processes and the measures which are supposed to serve the achievement of objectives (process quality), apart from the supervision of the accomplishment of objectives itself (output and outcome quality). It is therefore necessary to emphasise that controlling has to involve the results of the evaluation of promotion programmes, mentoring programmes, etc. Biffel, Löther and Roloff point out as well that a precise monitoring concerning the success of measures and corresponding developments of gender equality is oftentimes lacking and thus they advocate for the development and the implementation of a pattern for a quality-related gender monitoring at universities.^{56]}

Sex-differentiated data is a basic condition for the analysis of the initial situation and for an ongoing monitoring and reporting of the development of gender equality at universities. This data then again is the basis for a renewed analysis of the situation after a certain time period. The European commission, too, requests the universities' administrations and the scientific institutions to develop sex-differentiated statistics and data with the help of guidelines which are subdivided according to sex and level. This is supposed to ensure that it is possible to systematically check and compare research and science organisations concerning their equality situation at a national and European level and to implement legal regulations in all member countries.^{57]} The findings of our own research

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53 Riegraf (2001), 46

54 See Güttner (2002), 85 and Sander/Müller (2003), 4

55 DIN EN ISO 9004

56 Biffel/Löther/Roloff (2006), 6

57 European Commission 2002, 83

as well as experiences from other researchers clearly show that EU communications play a major role in the advancement of gender equality at universities.

The importance of a gender monitoring can not be evaluated positively enough concerning the implementation of gender equality. Of course it should not grow into a bureaucratic monster, certain efforts, however, are necessary to install a successful European gender watch system.

6. Opportunities and obstacles for implementing Gender Budgeting at universities

In the following chapter a summary is given of the opportunities, propositions and obstacles for implementing Gender Budgeting at the three cooperating universities. This is based on the experiences the teams made in the course of the knowledge transfer.⁵⁷¹ The summary of the experiences will be displayed in a comparative and synthetic way. The goal is to analyse which approaches could work under special circumstances. An important aspect might be a specific environment which is necessary for success but there might also be a special situation which is an obstructive factor and might be a handicap for an achievement. Additionally there are several aspects which affect the possibilities of implementing Gender Budgeting, such as the national culture in the area of higher education as well as the organisational culture at a particular university, the organisational set-up, and the processes of decision making with the specific stakeholders or the used management instruments. Also the legal situation of a university is a factor which has to be considered. In all these respects there are some decisive elements which can be advantageous to the implementation of Gender Budgeting.

This means that it is necessary to monitor the above listed aspects in regard to special supporting or constricting factors. The aim is to work out practical possibilities how the implementation of Gender Budgeting at European universities can be supported.

6.1 Short description of the Specific Support Actions (SSA) and proposals to the universities

As chapters 3 and 4 show, the preconditions at the universities differ remarkably. The legal framework, the financing situation and the process of the distribution of money to the universities and within the universities is very diverse. The institutional set-up and the organisational culture at universities are different, especially in regard to the general level of gender awareness. As a consequence, the willingness to think about possible risks of a gender gap in these issues and also the know-how to recognise such a gender gap is very differently developed. Thus the teams had to take care of these differences

571 See Debski (2008), Klatzer/Mayrhofer/Neumayr (2008), Zebisch/Rothe/Erbe (2008)

and had to find out how to approach the universities in appropriate ways and their starting points were quite different.

6.1.1 Specific support proposals and activities at the Vienna University of Economics and Business Administration (Wirtschaftsuniversität Wien) in Austria

The following suggestions were identified by the Austrian project team as reasonable and necessary support actions for the implementation of Gender Budgeting at the university:

Operationalisation and implementation of gender equality objectives

The WU has quite a lot of regulations as well as legal obligations concerning the implementation of gender equality, but these have not been transferred to specific and operationalised gender equality objectives and guidelines up to now. To do this successfully the equality objectives and guidelines need to be part of the strategic management of the university and need to be fixed in agreements on objectives or a concept for the advancement of women and men in science.

Implementation and validation of university institutions for the advancement of gender equality

Up to now the only institution for the advancement of gender equality at the WU is the Working Committee on Equal Treatment (WCET). However, their resources (personnel and money) are so limited that they are not able to perform the broad range of tasks which they should accomplish according to laws and university Statutes. Therefore, from the perspective of effectively promoting gender equality it would be necessary to create additional institutions, which would be responsible for gender equality measures, the advancement of women and the coordination and promotion of gender studies.

An efficient gender controlling system of personnel

Almost 70 % of the overall budget of the university is spent on personnel. To implement Gender Budgeting it is therefore necessary and important to analyse and evaluate the personnel budget in a systematic sex-differentiated way. As a precondition it is necessary to collect sex-differentiated data on personnel expenses and to formulate an index which is able to describe the gender wage gap. This index could be compiled for the uni-

versity as a whole as well as for each individual department and could be published in regular intervals to show changes over time towards more gender equality. This measure would be a contribution to a sex-differentiated reporting system and would improve the sensitisation of the departments.

A revision of the financial incentive systems

A financial incentive system has been implemented at the WU many years ago, which is also used to improve the advancement of gender equality. However, the outcome of this instrument in respect to the advancement of women in science could be improved. Up to now the system is based only on the number of women in certain scientific levels („head counting“). As another support action the Austrian team therefore proposed to revise the indicators. The proposal was to develop a combination of key data, which would allow considering and rewarding qualitative aspects as well. This approach would additionally foster the competition among the departments as to successful advancements for gender equality measures.

Advancement of transparency of the budgeting process

Transparency as well as an open and trustful cooperation between the stakeholders of budgeting and the gender experts at all stages of the budgeting process are essentially important for a successful Gender Budgeting at the university. Transparency in budgeting is yet hardly ever to be found at universities, which partly can be explained by the historical development of these institutions. The Austrian project team could show that decision making and power structures in respect to the allocation of budgets are partly in-transparent at the WU and that the flow of information is not efficiently developed.⁵⁸ A method for a more transparent reporting and communication of the budget process within the university and of the budget process with the Ministry was suggested to help improving the transparency of the budgeting process.⁵⁹

Institutionalisation and implementation of gender impact assessment

Gender Impact Assessments (GIA) are a very efficient instrument (see chapter 5.2.6) for the analysis of gender differentiated outcomes. As the WU did not want to implement GIA at the moment, the Austrian project team suggested supporting the university in integrating gender criteria such as the participation of women and men and the alloca-

58 See Rothe (2) 2007, Mayrhofer (2007) and Klatzer/Mayrhofer/Neumayr (2007)

59 See Klatzer/Mayrhofer/Neumayr (2007), 8-13

tion and use of resources into the current steering instrument. The financial input should be analysed as a first step. This action would additionally effect the improvement of the above mentioned transparency.

6.1.2 Specific Support proposals and activities at the University of Gdansk in Poland

The support actions of the Polish project team NEWW-Polska at the University of Gdansk focused on sensitisation measures as well as on social research. This was necessary because up to now the University of Gdansk has neither representatives for gender equality nor are gender topics taken seriously within research and teaching.

Interviews about Gender Budgeting with the rector and other decision making persons

As a top down strategy for the sensitisation measures the Polish team made interviews about Gender Budgeting with the rector and other decision making persons at the university. It became clear that neither the university's management nor the departments nor the institutes perceive gender inequality as an important problem yet. They see no financial, scientific or any other discrimination because of gender. Accordingly they were of the opinion that there is no necessity to institutionalise a board at the university which controls gender equality. There are no regulations for the departments and institutes to introduce programmes or other actions to advance gender equality or women in science and none can be expected in the near future.

Analysis of electoral programs of the candidates running for the rector's office

Within the Polish support action, the election of the university's new rector was used for the introduction of questions on gender equality. The analysis of electoral programmes showed that none of the candidates applying as the new rector addressed gender issues in financial aspects.

Proposal to integrate a new faculty which deals with topics of gender equality

During the previous five years there has been a growing interest on gender issues among the students. Nowadays conferences, seminars and lectures about this topic which are

attended by many students are held on a regular basis. And the students are ready to participate and also to organise meetings, conferences etc. which focus on gender issues, however, there are too few. Only the institutes of pedagogy, psychology, philosophy and sociology already offer some courses including gender issues. One possibility to meet the demand would be a cooperation with NGOs dealing with gender issues. However, the possibilities are limited as there are only few such organisations in the Gdansk area.

Survey among participants in an international conference on women and culture at the University of Gdansk

Participants in an international conference on women and culture at the University of Gdansk in March 2008 were asked about their experiences concerning the topic “gender”. The background of the survey is the still widespread stereotype thinking concerning the role of women in public life, in positions of authority, etc. Women who strive to advance their position are labelled as „feminists“ and this is a pejorative term in Poland. Most of the female students asked at the conference said that they themselves had never been confronted with discrimination because of their sex and have never experienced any discrimination in their surroundings. Furthermore they said that discrimination because of the sex of a person was just a marginal problem.

6.1.3 Specific Support proposals and activities at the University of Augsburg in Germany

Gender equality measures and Gender Mainstreaming are in parts well adapted at the University of Augsburg, but even so they have only a marginal influence on the budget as a whole and on the process of budget planning. At the same time it could be shown that budgeting has a considerable impact on equal opportunities.⁶⁰⁾ In addition, the University of Augsburg is in a reform process which comes along with the implementation of New Public Management instruments. The project team, as well as the University’s women’s representative, consider this process of change, which is oriented towards the outcome of the budget, as a good opportunity to integrate gender issues right from the very beginning. This led to the following concrete supporting proposals for the University of Augsburg:

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60 See Rothe 2007 and Zebisch/Pichlbauer/Mircea 2007

Cooperation in the integration of gender relevant factors in the Cost-Performance Equation (Kosten-/Leistungsrechnung) (KLR)

The aim is to design the cost-performance equation and its parameters in such a way that gender aspects are integrated and effects of equal opportunities can be demonstrated. In the context of various presentations of the findings the project team suggested to support the responsible persons in integrating gender aspects into cost accounting as well as into the performance indicators.

Support in the formulation of gender sensitive agreements on objectives

Up to now the agreements on objectives between the departments and the university's administration, respectively the agreements between the university and the Bavarian Ministry of Science, Research and the Arts concerning gender equality, were not formulated in a way making them suitable to contribute effectively to an improvement of gender equality. The German project team therefore offered to assist in the development and the formulation of concrete and measurable gender sensitive agreements on objectives.

Critical reflection of the 'Guidelines of the University's Administration for Distribution of Budget Funds'

About 10% of the University's budget is to be freely allocated for research and teaching by the university. This internal distribution of the public funds should be designed in a way which leads to a steering effect concerning an increase of the percentage of women in leading positions at the university. One possibility is to attribute higher importance and weighting to aspects of gender equality within the performance-related distribution of funds. The offer of the project team included the critical review of the distribution of funds within the university as conducted up to now as well as the submission of proposals for modifications.

Conference about the subject "Gender and Excellence in Research and Teaching"

The German team offered the conceptual development of a conference in order to initiate a more diversified discussion concerning the subject Gender and Excellence. The central point hereby is the question about the impact of factors connected with the term of scientific excellence and up to which extent this has an impact on gender equality. Included here is the implicit belief that excellent research could be realised only by the unlimited temporal availability of the scientists. Women sometimes are in a position or

want to meet this expectation less often than men, and this leads to the (unspoken) assumption of a contradiction between excellence and gender equality.

Improvement of the organisational and the communicative structures

between the central women's representative, the women's bureau, the women's advisory council and all parties involved in the gender equality process at the University of Augsburg. The conduction of a workshop was recommended.

Critical reflection of the performance-linked remuneration

in order to avoid gender specific discrimination. The performance-linked payment is supposed to be of growing importance in the future in order to create a new incentive system. It is supposed to be introduced for all the employees of an organisation. First experiences showed that the criteria for the evaluation of 'outstanding and excellent performance' are not gender-sensitive. The question was up to which extent the rating and evaluation of the performance does have a gender bias and how it can be designed in a gender fair way in the form of bonuses or awards.⁶¹⁾

As agreed upon with the women's representative, the personnel of the women's bureau and the university's Gender Mainstreaming-representative, the support actions of the German team at the University of Augsburg focused on the possibilities to integrate gender relevant factors in the Cost-Performance Equation (KLR) and on a critical reflection of the "guidelines of the university's administration for the distribution of budget funds".⁶²⁾

6.2 Outline and analysis of the experiences

The following chapter will discuss how the different findings at the cooperating universities can be merged and intertwined to get a benefit for a general approach. What are the main factors or aspects at universities to be considered and analysed? And in which way do these factors have to be linked with gender issues to find out how to implement Gender Budgeting? The experiences of the three teams and the obstacles they had in the cooperation with "their" universities and with the level of the current gender equality

61 See more detailed in chapter 5 of this text as well as Debski et.al. (2007)

62 See Zebisch/Rothe/Erbe (2008)

process will be used in order to bring up a synergy effect for the specific approach of this project.

6.2.1 Some common problems and a few differences

General lack of gender awareness and a demand for sensitisation

A problem which all teams had to face was a lack of gender awareness and a demand for sensitisation of people on all hierarchical levels, especially of decision makers at the universities even though the extent differed. To tackle this problem, firstly the extent of this lack has to be detected, secondly measures for sensitisation have to be implemented, and thirdly there is still the question how to trigger sensitisation in the right way.

Gender equality measures and gender mainstreaming are in parts well adapted at the German university, but nevertheless they have only a marginal influence on the budget and on the process of budgeting planning. Thus it was necessary to sensitise the stakeholders concerning the necessities of implementing gender issues to the budgeting process. Therefore on some decisive step of the project the results achieved up to this point were introduced to various boards of the university and reasonable steps were debated. During this process it was possible to achieve an additional awareness raising of the decision makers concerning different aspects of gender equality. This also helped to create an acceptance for Gender Budgeting within the academic field.

At the Polish university, neither the university's management nor the faculties perceive gender equality as an important problem yet. Most members of the Polish university in decision making positions who were interviewed did not see any discrimination because of gender. Most of the Polish female students questioned within the project said that they themselves had never been confronted with discrimination because of their sex and have never experienced any discrimination in their surroundings. Discrimination because of sex is considered as a marginal problem, and that is why nobody sees any necessity to institutionalise gender equality policies at the university. In contrast to these statements there is still a lot of prejudice and stereotype thinking about the role of women in public life, in positions of authority, etc. which makes the promotion of gender equality very difficult. Women in Poland who strive to advance their position are often labelled as „feminists“ which has a negative connotation in Poland. This is an important reason why the whole topic of gender equality is often skipped in public discussions at universities.

Openness towards gender equality in general, but blocking structural changes in practice

Even if there is already a kind of open-mindedness towards gender equality policies, this does not ensure an easy success of Gender Budgeting. Even though the participating Austrian university was suggestive of being open and the rector feels personally responsible for gender equality, the results of the support actions proved to be not very successful. The openness turned out to be a more or less theoretical commitment which did not result in an institutional obligation to support Gender Budgeting. If Gender Budgeting were regarded as an important organisational development, this would mean to strengthen the basis and to involve a wide range of regular stakeholders. The fact that gender equality is a very controversially discussed topic within the universities at the moment, might be a reason why not more people get actively involved in implementing gender equality policies and specific projects.

Despite the fact that the German team had very good connections to the university, and in spite of the comparative openness of the university's management towards Gender Budgeting, the support actions did not work as easily as could have been expected. Although the commitment of the German university was very high, the actual power of the promoters for change seemed to be limited when it comes to exerting concrete influence on the budgeting processes.

Transparency of decision making and of the budgeting process

With regard to the budgetary process, transparency and information is of foremost importance, as e.g. discussions with gender equality stakeholders at the WU affirmed. Within the present system there is very little transparency, and very few stakeholders have insights into the structure and the process of budgeting. Particularly a culture of in-transparency about wages and budgeting decision making within the public administration in general is a major stumbling block for the introduction of Gender Budgeting. With the latest university reforms in Austria as well as in Germany, the managements have gained powerful positions, and this did not lead to more transparency and participation. In Poland too, the centralisation of the allocation of financial means and the concentration of the power in the hands of the rectors make it difficult to overcome resistances. The more democratic the structure of the university management is, the more open and transparent seems to be the budgeting process.

For the implementation of Gender Budgeting informal contacts between external experts and insiders of the university are not necessarily an advantage, but it can be important for a quick and non-bureaucratic access to information. An employee has better access to internal documents. On the other hand it shows that being part of the system may be problematic. This especially applies to the analysis of the power and decision making structures as well as for an analysis of informal processes, e.g. in budgeting. Thus cooperation between gender experts from within and without the organisation is advisable. Additionally the culture of a comparatively transparent budgeting process at a university makes it easier for external experts to get access to the budgeting process, for example budgeting negotiations or other decision making processes. This is demonstrated by the German example.

Progress needs pressure – where does the pressure come from?

It might be a useful strategic to take up the perspective of the relevant decision makers when introducing Gender Budgeting. A rector might be argued into supporting gender equality by arguments of improving efficiency and effectiveness of the university's steering system and by setting up a strong profile for the university. At the same time pressure for gender equality from both inside and outside is necessary. In the past student organisations were able to create a lot of pressure, which would be of high importance for the topic of Gender Budgeting, too. However, at the German and the Austrian universities the students have little interest in gender topics as gender equality seems well established during their time of study.⁶³ At the Polish university a considerable interest in gender topics was observed, however, the students do not perceive gender inequality either. Another reason for the students' reluctance might be their difficult (and compared to former years, at least in Austria and Germany, different) situation, as there is more standardisation, more competition and more pressure from the job market. Most of them have to earn money and at the same time the curricula became increasingly packed. This means that in general, students are less committed to activities on issues of general interest.

Incentive, mandatory or penalisation systems as a top down approach by the national governments or the European Union would be useful to put pressure on universities because all universities nowadays depend on national or European third party funding for

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63 This is a well known phenomenon in many western countries. Inequalities in gender relation are more subtle nowadays and open discrimination normally does not start before the entry into the job market or the arrival of the first child.

research projects. So it is a matter of incentives on the one hand, and on the other hand there is clearly a need for compulsory requirements by the EU. But the countries and (in the case of Germany) the federal states are equally requested to introduce compulsory requirements that, firstly, women and men have to benefit equally from public spending, and secondly, that the money has to be used in a way which has an effect towards gender equality.

In Poland for instance, only few financial programmes with little money for the support of women exist. And the ones which do exist are for maternity leaves and needs of children (holiday funds e.g.). There are no programmes for the advancement of women in science. As far as the scientific area is concerned there are generally numerous initiatives concerning gender by now, however, on the practical level hardly anything happens. Initiatives aiming at increasing the participation of women in the decision making bodies are very limited. There is still a lack of institutional initiatives and programmes, especially concerning the gender issue in a financial perspective.

At the German university the analysis of the incentive criteria in the distribution of its funds showed that the share of funds which can be allocated by the university itself is far too little to have a steering effect. It is therefore necessary to take action as to Gender Budgeting already at the superior institutions like the federal or national ministries of science and research. Thus for the implementation of Gender Budgeting at universities gender experts and budgeting experts of the ministries need to be involved in the process, as the ministries exert a considerable influence on the universities and on the amount and distribution of funds.

The situation of stakeholders for gender equality at the universities

Another possibility to create pressure is by means of a networking of gender experts or of gender-interested stakeholders at universities. However, their situation is often very difficult. The proposals for specific support actions made by the German and the Austrian research teams were received with great interest by the gender experts and equal opportunity groups at the universities. The ideas were supported, and the analysis and interpretation of the situation at the universities concerning gender equality, transparency, power relations and the distribution of budgets were shared. However, these groups mostly have little power and depend on the managements' decisions concerning their resources. At the same time they often have a huge work-load, for which they have too few resources. Moreover, their tasks are often already contentious and thus the members

sometimes do not want to face any more conflicts, so they pursue a pragmatic approach. Thus a lot of initiatives could be expected to be triggered by the persons involved, however, some of them have neither the energy nor the time or the necessary power position to bring things forward. This shows that the legal frame of institutions on gender equality at universities is no warrant for pushing forward the issue of gender equality in budgetary policies.

The administration regards budgeting as an exclusive process for financial experts

The budgeting process is framed in very technical procedures. Actually, this is a reason why many people simply can not or do not dare to take influence on budgeting matters. The budgeting process as a whole is very exclusive because it is considered as a matter for financial experts only. This might be one reason for the difficulties of the project teams to bring propositions into action even when they were accepted as being necessary.

As already mentioned above, the German universities currently are in a reform process which comes along with the implementation of New Public Management instruments. These “new” instruments are oriented towards the outcome of the budget, which makes it possible to observe potentially different impacts on women and men. This might be a good opportunity to integrate gender issues in these new instruments, but the financial administration of the German university for example was quite reluctant.⁶⁴ There seems to be a tendency to limit proposals for the set-up of these instruments to the administrative personnel who mainly concentrates on quantitative costs and outputs. However, it would be of utmost importance to integrate qualitative figures as well, not only for the advancement of gender equality but also for measuring good research and teaching. If e.g. the measuring of gender equality should be done by means of the cost-performance equation (KLR), indicators should be implemented right from the start.

In the course of the project it became clear that at the German, resp. Bavarian, university suggestions are urgently needed mainly for *performance criteria* in the cost-performance equation (KLR). Actually this task needs a lot of expertise as to how to set them up, how to integrate them in the cost-performance equation (KLR), and additionally

64 In this matter it is only possible to report experiences with the German university because at the other cooperating universities there was no possibility to come that close to budgeting matters.

how to do this in a gender differentiated and gender fair way. It is advisable that external experts participate in these processes at universities. However, it became obvious, too, that rendering assistance would, among other pre-conditions, require a longer time of preparation in order to meet the standards of decision making processes within the administration.

Being labelled as a more or less purely “financial-technical” problem it was not easy to communicate that the cost-performance equation (KLR) will be an important management instrument for the university’s scientific personnel as well and that they will be called upon developing performance indicators for research and teaching if they do not want to find their work to be evaluated by quantitative standards only. Thus, a major aspect in the context of Gender Budgeting in higher education is the difference in targets of the administrative staff and the scientific staff at universities in general. If the scientific staff could be successfully convinced of the importance of Gender Budgeting, this could create much of the necessary pressure on the administration.

Paradigm shift: agreements on objectives as an approach by results

Another one of the “new” management instruments, the ‘agreements on objectives’, could potentially be of utmost importance as it is an approach by results which has to be considered as a paradigm shift. This instrument means an orientation towards achievement on objectives and competition concerning the best concepts for it. This can also be used in regard to the promotion of gender equality. But this would require firstly a declared will to implement gender issues (top down approach) and secondly it would need sanctions in case of failing the achievement of the goals agreed upon. As the experiences at the three universities show, a lack of insight in the necessity of integrating gender issues and a lack of knowledge on how to do so is obstructive for a progress towards Gender Budgeting.

Organisational learning and advancement of a bottom-up processes

The lack of gender expertise is an important problem for the implementation of Gender Budgeting. There is a great demand for information and knowledge as to how to integrate gender issues in the budgeting process, and there are too few gender experts with too little legal rights to implement innovations. Additionally, the staffs in administrative units have no specific mandate for gender equality issues, and there is little incentive to actively engage in this process.

Thus it is necessary to point at the utmost importance of an intensive process of organisational learning as well as a discussion of profound bottom-up processes, which enable the universities' staff (the administrative staff as well as the scientific employees) to support the integration of gender issues in all management instruments and every day routines. Gender Mainstreaming and Gender Budgeting need to be understood as a horizontal task which demands the support of all employees.

6.2.2 Important structural aspects for the implementation of Gender Budgeting

In order to find a systematic link between Gender Budgeting and important conditions which affect the possibilities for its implementation, we should focus on the following structural aspects:

Organisational cultures in science and at the universities

The first aspect to be considered as an important pre-condition is the general organisational culture in science, at universities and in the system of higher education in a country.

The culture of a university is often connected with other political trends in a country, for example the current trends of standardisation, economisation, competition and rankings. This trend leads to specific orientations within universities and, as a consequence, to certain beliefs and attitudes of their members, who feel obliged to act according to these preconditions if they want to pursue and to advance their career. So if we do not succeed in placing gender aspects in the mainstream of science it will become less likely that people are interested in a "side-issue", which gender equality still seems to be considered as. Still not being in the mainstream is one of the reasons for the current lack of pressure exerted by organisations inside and outside the scientific system. If there are too few interested groups, the process will not be supported in a sufficient way.

The post-communist way of management is certainly a specific matter at the Polish universities (and it might be similar in other post communist countries in Eastern Europe). Also the already mentioned attitude towards women who strive a career and towards feminism, which has a negative connotation in Poland, is an obstacle for the implemen-

tation of Gender Mainstreaming in general and of Gender Budgeting as a management instrument in particular.

A third and very important condition is the prevalent attitude that women might not be able to do excellent scientific work if they have to raise children because in that case they may not be able to devote their whole life to science. Included here is the implicit belief that excellent research could be realised only by the unlimited temporal availability of the scientists.^{65]} Women might be more often in a position not to be able to meet this expectation, which leads to the (unspoken) assumption of a contradiction between excellence and being a woman. This prejudice affects also women who do not have to carry the responsibility for their children alone and even women who do not even have children and thus discriminates all women alike.

State-level and European level

All universities depend on external funding by the national governments and partly of funding by the European Community. And all universities are complaining about having too little money and that therefore it was difficult to spend additional money on programmes or measures to advance gender equality. Especially Polish universities are highly dependent on additional money, so it is a matter of funding and of incentives, which reward desirable developments towards gender equality. It is necessary to link the achievement of gender goals with financial sanctions or benefits.

In order to activate the motivation of the universities' managers, Gender Mainstreaming and Gender Budgeting should be put more often on the political agenda and made an important factor for benchmarking. This would allow university managements to gain benefits from the support of these strategies. The European level, e.g. referring to European funds which demand Gender Mainstreaming and Gender Budgeting projects at universities, is a very important one in this respect.

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65 This of course also applies for men if they take over family responsibilities, and this is disadvantageous for all who want or have to have a work-life-balance. But as men still take over family responsibilities less often than women, they are less affected by these expectations. Maybe this will change in future, when more men are going to take parental leave or to take over long-term family responsibilities or just show additional interest in a sensible work-life-balance.

Apart from these incentive measurements, there is also a need for compulsory requirements to be made by the European Union and by the national governments. The advancement of gender equality will not succeed without legal pressure - at least not in the near future.

Organisational set-up

The university as a whole has to explicitly express clear objectives for gender equality and to build up an equal opportunities structure, such as women's representatives, equal opportunities committees, women's bureaus, gender mainstreaming units, gender studies, committees for equal treatment, etc. The German example clearly demonstrates that this has a positive effect. Even if there are some problems which need improvement, the solid structure of the Gender Mainstreaming process and the persons and committees who support and push this process are a stable backup for gender equality. The lack of such a structure at the Polish university turned out to be a great disadvantage, and certainly the SSA would have had a higher impact if there had been a better infrastructure for gender equality at this university.

But even if a favourable set-up exists, more parameters like clear goals and individual stakeholders with sufficient power and resources are necessary. It simply must not be risky for anybody's scientific career to actively engage in the advancement of equality. It is necessary to build up clear structures of responsibilities, accountabilities and clear communicative structures. Unclear competencies and inefficient structures between the individual gender equality representatives are obstructive for the process. Additionally, a constant knowledge transfer between the organisational parts and between the people involved is advisable.

In addition, it is necessary to link clear objectives for gender equality and Gender Budgeting agreed upon by the management (top-down approach) to the know-how and gender awareness of the administration (bottom-up approach). This is a matter of sensitisation and organisational learning.

Integration of stakeholders and their working together

The legal frame is necessary, but it is not a sufficient precondition for the advancement of gender equality, and it does not ensure motivated promoters. The stakeholders' skills, their gender awareness, their motivation and their ability to work with one another are essential for the Gender Budgeting process.

For the implementation of Gender Budgeting the best approach seems to be via external experts with very good inside connections. Hierarchical problems and research on decision making and power structures can be better handled by external experts, employees have better access to internal documents.

The sensitisation of stakeholders is very important and there are many ways of doing this (see chapter 5.2.1). Plus a meaningful data presentation is useful and a constant knowledge transfer to all stakeholders on how to include gender sensitive approaches into management instruments is of high importance.

Decision making and the budgeting process

After the university reform in Germany as well as in Austria, the position of the universities' presidents has become more powerful. This has considerable influence on the advancement of gender equality. Decision making by a committed "boss" is helpful as a top-down requirement for Gender Mainstreaming and Gender Budgeting, for a sustainable change, however, the whole organisation must be involved in the sense of organisational learning.

Another important factor is the transparency of the decision making process at a university in general and the transparency of the budgeting process in particular. This project clearly pointed out that an in-transparent budgeting process is a knock-out factor for the implementation of Gender Budgeting. We were able to demonstrate that the willingness to discuss a Gender Budgeting approach strongly depends on the attitude of the organisation towards informational transparency.

Additionally there is a need for transparent and sufficient data concerning the situation of all members of the universities, including data on wages and other money flows, differentiated by sex and other relevant criteria. Collecting all these necessary data is only possible in a culture of openness and transparency.

The fourth aspect is the trend to frame political issues within technical questions. This leads to the isolation of a problem from the political discussion. This is actually the case with Gender Budgeting in general, and therefore the budgeting process is considered as a matter of financial experts only. Budget experts do not want to allow "non-experts" to have influence on the budgeting process and they do not believe that involving other professions could be of any help. This view is very restricted and it is not at all favour-

able for a culture of openness towards budgeting decisions. As there is a necessity to bring gender issues into the budgeting process, this gap has to be bridged. The project clearly showed that this is one of the most important factors because this is exactly the very challenge: bringing together the political necessity of Gender Budgeting and the technical know how of budgeting.

Management instruments

The existence of New Public Management instruments could be advantageous, as will be shown in the following:

A cost-performance equation (Kosten-/Leistungsrechnung; KLR) makes the budget transparent. It is supposed to render information about resources and to serve as a steering instrument for the university management as well as for the parliament. Thus it could be able to show possible differences between women and men in case the data is collected and presented in a sex-differentiated way. The cost-performance equation (KLR) could be used as a monitoring system which is a necessary steering instrument as well as a good method for rising awareness of urgently needed improvements in gender equality.

Another new management instrument are incentive systems for the allocation of funds for the universities and within the universities. As a precondition for their steering effect they have to be transparent. As a precondition for effectiveness the value of the incentive has to be stimulating. The distribution has to be fair which includes that success must always be rewarded. For measuring success, sensible and gender sensitive indicators have to be used, which means that progress has to be rewarded and not just heads to be counted. All these factors are working in favour of Gender Budgeting, because they all help creating the necessary basics for it.

Last but not least agreements on objectives are a very important new instrument as it is an approach by results. This approach has to be considered as a paradigm shift because it means an orientation towards the achievement of defined goals and a competition about the best concepts for this. However, the achievement of the objectives is not yet linked to the distribution of funds. This ought to be done in regard to the promotion of gender equality, too, but this would also require the integration of gender issues into the agreements on objectives, which is only done up to a certain extent so far. This might result

in new performance criteria which could be a competitive advantage concerning the university's attractiveness not only for women, but also for men.

The following table shows in an overview how the structural aspects of scientific organisations which have been described above, affect the chances to implement Gender Budgeting in these organisations. There are some factors, which are certainly able to destroy these chances ("knock-out factors"), some factors may be only disadvantageous, other factors are quite helpful, and some factors are a necessary precondition for the implementation of Gender Budgeting.

Table 7:
Structural aspects and influencing factors for Gender Budgeting opportunities

Degree of influence >	Knock-out factor	Disadvantageous	Advantageous	Necessary
Structural aspects v				
Culture	Lack of gender awareness Attitude that gender and excellence is a contradiction	Lack of student activities	Support of new gender equality ideas by the national and the EU level	Organisational learning Bottom up processes to complement top down processes Culture of equal opportunities and promotion of women
State level	Disregard for gender equality issues in new university management structures and instruments	Too little money from the state Too little knowledge and gender awareness of the state	Money from the EU Compulsory requirements Incentive systems	Clear legal requirements and enforceable gender equality objectives linked to budgetary allocations Link of gender sensitive goal achievements with financial sanctions Gender sensitisation
				>>

Degree of influence >	Knock-out factor	Disadvantageous	Advantageous	Necessary
Structural aspects v				
Organisational set up	<p>Intransparency</p> <p>Lack of gender equality institutions with sufficient resources and adequate competences</p>	<p>Unclear competencies and responsibilities</p> <p>Unclear and inefficient communicative structures between the equal opportunities representatives</p>	<p>Gender equality structures: gender mainstreaming and women's representatives, committees, etc.</p> <p>Clear gender equality goals</p> <p>Bottom-up approach (know-how and gender awareness of the staff)</p>	<p>Individual promoters with motivation, power and enough resources</p> <p>Clear and enforceable objectives for gender equality and implementation of Gender Budgeting (top down)</p>
Stakeholders	<p>Lack of gender awareness of the stakeholders</p> <p>Lack of outside actors to support the process</p>	<p>Stakeholders with too little resources and too much work load</p> <p>Stakeholders who just attend for duty</p>	<p>Good contacts and communicative structures and the ability to work together</p> <p>Know-how of stakeholders how to implement gender issues</p> <p>Knowledge transfer</p>	<p>Networking of gender-interested stakeholders</p> <p>External experts need good contact to insiders</p> <p>Committed insiders with good knowledge of internal processes</p> <p>Stakeholders with legal power and resources</p>
Processes	<p>Rejection of a transparent budgeting process</p>	<p>Decision making by one person or by an oligarchy</p> <p>Isolating the political decisions from budgeting questions</p> <p>Unbalanced power structures between women and men</p>	<p>Sufficient, sex-differentiated and "speaking" data</p> <p>Internal scientists who help putting pressure on the administration</p> <p>Democratic structures in decision making</p>	<p>Transparency of the budgeting process</p> <p>Top down requirements</p> <p>Transparent decision making</p>

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Dregree of influence > Structural aspects v	Knock-out factor	Disadvantageous	Advantageous	Necessary
Management instruments	Lack of explicit integration of gender equality objectives in management instruments	Old hierarchic managing systems; even if the boss is supportive this structure is often an obstacle for changing structures	New public management Monitoring system Cost-performance equation Clear indicators Democratic and participating structures	Orientation towards outcome of budgets Transparent decision making Linking financial consequences to the achievement of agreed gender equality objectives

7. Recommendations for the implementation of Gender Budgeting

Despite the differences between the countries and the specific situation of the universities, the comparison of the three universities from Austria, Germany and Poland highlighted some common features and lessons to be learned regarding the implementation of Gender Budgeting into governance. This leads to a set of recommendations referring to different levels: the universities, the governments and the European level.

7.1 Recommendations to universities

Sensitisation and awareness rising for gender equality in science

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

Institutions for promoting gender equality

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

Operationalisation and implementation of gender equality objectives

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

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

Collect and publish sex-disaggregated data in a comprehensive way

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

Institutionalisation and implementation of Gender Impact Assessment

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

Gender-fair participation at all stages of the budgeting process

As the budgeting process is a quite complex decision-making process taking part at different levels of the university, it is important to analyse the gender-specific patterns of this process in all stages. The main questions are: is there a fair participation of women and men in the budgeting process as a whole and how are women and men integrated (formal and informal) in the power structures. The aim is to assure an equal participation of women and men in all decision making processes and to include institutions promoting gender equality in all stages of the process.

Transparency of the budgeting process

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

Integration of gender analyses and aspects into all accounting systems

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

System of financial incentives

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

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

The distribution of financial resources by indicators means the allocation of resources according to specific criteria indicating the improvement or deterioration of gender equality at universities. We recommend the distribution of financial resources by a system of indicators, thus combining several significant indicators of different fields in order to gain a comprehensive evaluation of the situation. Indicators are to be adapted to the situation of each organisational and administrative unit of the university in order to be effective and incentivating. An accompanying measure in this context is the introduction of special financial awards to top-performing units and de-

partments concerning the achievement of these indicators. This measure could foster the visibility of the advancement of gender equality and enhance the competition of the units in this regard.

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

Agreements on objectives between the university's administration and the departments lay down specific objectives which the universities or the faculties/departments have to fulfil. It is important that gender aspects are included in all objectives and that there are special agreements on objectives advancing gender equality at the universities. In order to ensure the commitment of each department it is necessary that the objectives laid down in the documents are negotiated by the departments, that they reflect the specific situation of the departments and are obtainable within the period of the agreement. Furthermore it is advisable to lay down the various steps of the objectives quite clearly and to provide the departments with detailed assignments in order to guarantee the fulfilment of the objectives. The adoption of gender equality objectives within the agreements on objectives aims at ensuring that the departments have to deal with equal opportunity issues. In doing so, a sustainable process could be initiated.

Implementation of gender sensitive measures for a modified personnel recruiting

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

Gender Controlling

In order to ensure the administrative management of the university according to the objectives of gender equality it is important to introduce a gender controlling system. The development and implementation of Gender Budgeting has to be accompanied by a gender controlling system in order to guarantee a sustainable achievement of gender equality objectives. It is advisable to collect sex-disaggregated data on personnel as well

as on salaries and to develop key figures in order to measure the (relative) performance of each unit of the university. This system could be also extended to gender-sensitive indicators for research, teaching and consulting services. The aim of the implementation of this tool is to increase the awareness regarding gender issues in all units of the university, to have permanent and reliable information on the status and eventually to have a data base for necessary improvements.

Including the gender dimension in any system of quality accreditation

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

7.2 Recommendations to the governments

Legal framework for gender equality

It is a key issue to integrate gender provisions into the legal regulations for universities. Good starting points are (based on the Austrian example): a 40% target quota for women in all functions and positions and employment groups, depending on qualification; command of affirmative action and creation of an affirmative action plan, establishment of coordination units for equal opportunity measures, affirmative action as well as gender research; positioning equality of women and men as one of the leading principles or tasks of the universities besides teaching and research.

Gender equality policy and office at ministerial level

Gender equality is still far from being a reality in Europe. A general characteristic is the lack of awareness among women and men about how gender inequality affects their daily lives and a lack of political will to enforce existing national and EU gender equality policies. The governments should work out programmes and long-term strategies (based on solid socio-historical research) which promote women in science and improve the conditions of women in order to encourage them to start and continue their scientific careers.

For new European member states, especially the ones with a communist background like Poland, an intensified promotion of Gender Mainstreaming and Gender Budget-

ing seems to be recommendable as the integration of a gender perspective into general policies e.g. in Poland, progresses at a relatively slow pace. The whole purpose of the Gender Mainstreaming and Gender Budgeting strategies is scarcely known not only to the public opinion in general but also to the government officials in Poland. To support the knowledge transfer in a sustainable way the establishment of equal opportunity offices in a high ministerial level with appropriate powers and resources is necessary – not only in Poland or the new European member states.

Collection of sex-disaggregated data

Sex-disaggregated data on national level still is insufficient for the reflection of a complete picture of the academics' life situation and to allow comparisons between the countries. For the development and implementation of appropriate strategies to reach gender equality detailed data – e.g. remuneration, positions, kind of contract, parenthood – is imperative.

Implementing gender objectives into performance agreements

As in many countries major parts of the budget provided by the ministries of science are distributed on the basis of performance agreements between the government and the universities, we strongly recommend to obligatorily include binding gender objectives into these agreements. Gender objectives should be introduced in all fields of the performance agreements and there should be special agreements which focus on the advancement of gender equality. This would commit the university to pursue gender equality objectives in a comprehensive and sustainable way. As the achievement of the objectives laid down in performance agreements are a basis for the distribution of funds, this ensures that financial incentives for action on gender equality are included. It is of fundamental importance that the funds connected to achievements of gender objectives constitute a large enough share of the budget in order to function as real incentives.

Distribution of money by indicators

As in many cases parts of the budget are allocated according to specific indicators which are calculated by formulas we suggest to integrate strong gender indicators into the calculation of the budget. It is advisable not only to incorporate the share of women among the number of university professors and the number of female PhD-Graduates (“head counting”) but also change indicators meaning change over time like the increase of women and men in scientific fields and hierarchic positions where they are yet under

represented. Furthermore, we recommend increasing the weight of gender indicators in the calculation of the formulas.

Introduction of Gender Budgeting in third party funds

Third party funds are rapidly gaining importance within the budgets of universities. Therefore it is important to ensure that gender equality objectives and instruments of Gender Budgeting are implemented for this part of the universities' budget as well. It is of particular importance to monitor work contracts under third party funded research as to their gender fairness, too, as they might not fall into regular employment and payment schemes.

Affirmative actions for the advancement of women in science

Though Gender Mainstreaming intends to integrate gender equality into all policies and measures, affirmative action to overcome persisting inequalities for women remain necessary. These actions need adequate funding to be successful.

7.3 Recommendations for measures at a European level

Implementation of gender budgeting into all research activities of the EU

In order to ensure the consideration and implementation of gender equality at all levels of the European research area, it is necessary to implement Gender Budgeting instruments into all framework programmes, mobility programmes and other research activities of the EU.

Further EU funded projects for the implementation of Gender Mainstreaming and Gender Budgeting in science

On a scientific level, quite a few projects have been accomplished within the past years which all show and affirm the need for action in order to achieve real gender equality in science. We recommend fostering projects and measures now which focus on the operationalisation of actions within scientific organisations. The goal is to get more and more good practices which allow a trans-national learning within the EU member states and thus a – presumably still slow but – continuous dissemination of a successful Gender Budgeting. The prestige of EU funding can be used to convince reluctant stakeholders and the benefit of EU projects within the universities is an additional impulse for the university management for the implementation.

Establishment of a European gender accreditation system

The European Commission is called to establish a gender accreditation system for the higher education sector. This accreditation system should include minimum performance on gender equality in career paths for women (e.g. via minimum thresholds for the glass-ceiling index), on rates of participation of women in research, on closing gender wage gaps, on gender research and teaching, work-life balance, women in decision making as well as in other fields.

Further development of the European database on sex-disaggregated statistics

The European Commission is called to further develop the collection of comparable sex-disaggregated statistics and indicators in the higher education sector in order to allow comparisons among the European countries. This data has to include data on salaries, types of employment contracts as well as data on the effective implementation of gender equality measures and gender equality institutions within universities and other research institutions. This data should be presented in a freely accessible, transparent on-line database and in detailed annual reports.

Development of a set of common gender equality objectives throughout Europe

Within the method of open coordination, further concrete gender equality objectives should be agreed upon at the European level. A system of reporting, surveillance and peer-pressure should be established for monitoring the progress of gender equality in science. The Commission in collaboration with the Council should issue annual reports and recommendations to each member state as to the improvement of their respective gender equality performance in science.

Putting gender equality as a top issue on the European agenda

Efficient policies towards gender equality can make the difference. Therefore the prioritisation of gender equality and women's issues on the European agenda should be a key goal. The EU should create further gender equality and women's rights advancement policies as well as undertake concrete actions. The conceptual work and the specific actions need to be funded in a sufficient manner. Regarding Gender Budgeting the development of concrete tools, indicators and implementation plans on all levels should be enforced and its implementation should be supported by all necessary means.



During the review meeting in Munich 2008 in front of the Frauenakademie München e.V.

From left to right:

Andrea Rothe and Birgit Erbe (German team), Maciej Debski and Zofia Lapniewska (Polish team), Elisabeth Klatzer (Austrian team), Malgorzata Tarasiewicz (Polish team) and Johanna Zebisch (German team)

8. Project partners: institutions and scientists

8.1 Frauenakademie München e.V. (FAM)

Frauenakademie München e.V. was coordinator as well as partner in this project. Frauenakademie München e.V. (Women's Academy Munich), founded in 1984, supports women in gaining equal access and opportunities in science, economics, politics and in public life. It is an institution for research, education and consulting. FAM wants to strengthen the individual work and political competence of women and supports the international communication about equal rights and gender equality in order to expand its networks and cooperations.

FAM, as a scientific organisation, is actively involved in women and gender studies. As a research institute FAM conducts gender research projects and supports the transfer of research findings into equal opportunity actions. It additionally offers space for discussions about feminist theories and its implementation into organisational gender equality projects. As a network of women who think and act from a feminist point of view it carries on the dialogue between feminist science and experts of other scientific fields.

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8.2 SIM Sozialwissenschaftliches Institut München

SIM Sozialwissenschaftliches Institut München (Institute for Social Sciences Munich), partner in this project, is an independent research institute which does research and consulting in the field of social sciences. SIM cooperates in a network of other research and consulting institutes in order to permit a continuous transfer of knowledge, experience and research findings. The competency fields of SIM are organisational development and human resources, social planning and monitoring, urban and regional development, social research and evaluation as well as Gender Mainstreaming and Gender Budgeting. SIM started its work and activities related to Gender Budgeting (especially gender sensitive indicators) in connection with the Münchner BürgerInnenbefragung (citizen survey) 2000 and in connection with projects concerning the implementation of New Public Management in Germany and Italy.

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8.3 NEWW-Polska - Network of East-West Women

NEWW-Polska, as the Polish partner in this project, is an international communication and resource network who supports dialogue, informational exchange, and activism among those concerned with the status of women in Central and Eastern Europe, the Newly Independent States, and the Russian Federation. NEWW coordinates research and advocates women's equality and full participation in all aspects of public and private life. NEWW is an NGO in Special Consultative Status with the Economic and Social Council of the United Nations. With members in more than 30 countries NEWW is among the largest and most respected networks in CEE/NIS („Central and Eastern European countries“ and „Newly Independent States“).

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8.4 Vienna University of Economics and Business Administration Department of Economics / Institute for Institutional and Heterodox Economics

The Institute for Institutional and Heterodox Economics at the Vienna University of Economics and Business Administration was the Austrian partner in this project.

The research focus of the Institute for Institutional and Heterodox Economics at the Department of Economics, Vienna University of Economics and Business Administration, is among others on institutional and evolutionary economics, alternative political economics as well as feminist economics and gender aspects of political economics. Dr. Luise Gubitzer, Professor at the institute, is one of the leading researchers on Gender Budgeting in Austria.

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8.5 Cooperating universities

University of Augsburg

The University of Augsburg was founded in 1970. It is one of the new, modern universities in Bavaria, and with approximately 15,000 students it is of a manageable size. It offers teaching in the faculties theology, business administration and economics, law, philosophy and social sciences, philology and history, mathematics and natural sciences as well as applied computer sciences. It attracts students from far beyond its immediate catchment area. About 20 % of the German students come from outside Bavaria, and with 14 % its share of foreign students is larger than that at other universities of comparable size.

Our main partners within the university were the women's representative Prof. Dr. Hildegard Macha, Marion Magg-Schwarzbäcker (Dipl.Soz.) head of the women's bureau and Dr. Stephanie Handschuh-Heiß, division manager for science and research at the Gender Center Augsburg.

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University of Gdansk

The University of Gdansk was founded in 1970 by consolidation of two higher schools: the Higher School of Economics in Sopot and the Higher Pedagogical School in Gdansk. With almost 33,000 students in nine faculties and 1,700 academic staff members the University of Gdansk is the largest institute of higher education in the Pomeranian region. It offers teaching in the faculties biology, geography and oceanology, chemistry, economics, philology and history, mathematics with physics and information technologies, social sciences, law and administration, management and there is the inter-collegiate faculty of biotechnology.

Our partner within the university was Maciej Debski, M.A., of the faculty of social sciences.

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Vienna University of Economics and Business Administration

The Vienna University of Economics and Business Administration (Wirtschaftsuniversität Wien, or WU) was founded in 1975. In two steps, one in 1993 and a major one in 2004, the WU gained autonomy from the Austrian ministry of science. With about 20,000 students from Austria and abroad, the Vienna University of Economics and Business is the EU's largest educational institution for business and economics, business law, and social sciences. Instead of faculties the WU has departments consisting of the departments of marketing, finance and accounting, management, data processing und process management, political economics, business, labour and social law, public law and tax law, social sciences, foreign business communication and statistics and mathematics.

Our main partner within the university was Ao. Prof. Dr. Luise Gubitzer.

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All reports can be downloaded from the website:

www.frauenakademie.de/projekt/eu_gender-budgeting/gender-budgeting_reports.htm

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