

Workpackage 13

**Gender Budgeting at Universities.
Recommendations for the Introduction of Gender
Budgeting Instruments and Tools at the Vienna
University of Economics and Business
Administration**

- Austria -

Elisabeth Klatzer, Monika Mayrhofer, Michaela Neumayr

May 2008

GB_management

1. Introduction	3
2. Instruments/tools proposed to the University	3
2.1 Operationalisation and Implementation of Gender Equality Objectives	4
2.2 Institutions for Promoting Gender Equality	4
2.3 Gender Controlling	5
2.4 System of Financial Incentives.....	6
2.4.1. Distribution of financial resources by indicators.....	6
2.4.2 Integration of gender objectives in agreements on objectives.....	7
2.4.3. Recommended measures concerning financial incentives.....	8
2.5. Transparency of the Budgeting Process	9
2.6. Institutionalisation and implementation of Gender Impact Assessment	14
2.7. The integration of Gender into the Management Instruments	16
3. Reactions to the proposed Instruments/Tools	17
3.1. Contacts with representatives of the WU	17
3.1.1 Contact and meeting with the WCET	17
3.1.2. Contact with the rector	19
3.1.3. Contact with the vice-rector for financial affairs.....	19
3.1.4. Contact and meeting with the vice-rector for resources	19
3.1.5. Contact and meeting with representatives of the personnel department	20
3.1.6. Contact with the Senate	22
3.2. Hypothesis about the reluctance of stakeholders at the WU to engage in a process of how to implement gender budgeting.....	22
4. Implementation	23
5. Summary and Recommendations	24
6. Bibliography	25

1. INTRODUCTION

Based on the analysis of the situation at the University of Economics and Business Administration (WU) as well as on the theoretical work in developing a framework and instruments for implementing Gender Budgeting at universities (see Klatzer et al 2007, Mayrhofer et al 2007, Debski et al 2007), this paper concerns specific support actions and recommendations.

These specific support actions focus on both, setting the right framework conditions as well as tailoring instruments for the implementation of Gender Budgeting to the situation and specific circumstances at the WU.

The work is based on a broad understanding of Gender Budgeting which draws on the definition used by the European Council and the European Union:

Gender budgeting is the (re)organisation, improvement, development and evaluation of the budgetary process, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy-making.

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.

This basic definition makes clear that Gender Budgeting means transforming existing budgetary processes and policies with the overall objective to promote gender equality.

At the core of the Gender Budgeting approach is a thorough gender analysis of budgets, budgetary processes and policies (measures). Our specific support actions recommendations therefore focus on instruments for a gender analysis as well as on the budgetary process. With regard to the process level the focus is primarily on transparency issues, as this turned out to be a critical factor at the WU.

2. INSTRUMENTS/TOOLS PROPOSED TO THE UNIVERSITY

The recommendations to the WU consist of a range of instruments which will enable the WU to implement Gender Budgeting. Starting points for actions are clarifications and specifications at the level of institutions and objectives. In order to carry out a meaningful implementation of Gender Budgeting a first step is (1) to get to a common understanding of the gender equality goals at the WU, based on declared objectives and necessities emerging from gender analysis. Equally, as a prerequisite of any implementation of effective Gender Mainstreaming and Gender Budgeting measures, it is important (2) to have the right institutions in place which actually can perform the tasks related to promoting gender equality in a comprehensive sense. As already mentioned, a

gender analysis is at the core of any gender policy, thus (3) a meaningful Gender Controlling system in place is crucial in order to provide accurate gender sensitive information for stake holders. This is related to establishing (4) a Gender Impact Assessment (GIA) to evaluate the gender effects of the individual budget items, both ex-ante and ex-post. Within a broad set of budget related measures, (5) incentive systems can play an important role to induce changes in favour of gender equality, thus we have elaborated some options related to incentive systems. The (6) quality of budgetary processes is a crucial element of any implementation of Gender Budgeting, especially with regard to transparency and broad, gender balanced participation of the relevant stakeholders.

In the following we describe these six areas of possible actions which were presented to the WU and for which we offered support and consulting. Finally, (7) the integration of gender equality objectives and instruments in the management instruments, especially in the context of objectives and performance based management instruments, is an indispensable starting point for any Gender Mainstreaming/Gender Budgeting strategy to be successful. Thus a short section on the integration of gender in management instruments is added to complete the proposed approach.

2.1 Operationalisation and Implementation of Gender Equality Objectives

The analysis of the situation at the WU shows that at the level of general rules and legal obligations a broad range of objectives exists regarding gender equality, equal treatment and affirmative action. Still, the challenge is to transform the general objectives into clear operational goals and management tools. It is striking that the gender equality objectives are not reflected in the strategic management instruments such as agreement on objectives, and the development plan.

Thus, in this context the proposal put forward to the WU contains measures to (1) support the integration and implementation of gender equality objectives into the management instruments, (2) elaborate recommendations on suitable measures and indicators as well as (3) develop strategies and instruments.

The contacts with the WU have revealed that, with the exception of the Working Committee on Equal Treatment (WCET) there is no sensitivity regarding the need to concretize objectives regarding gender equality. There is no apparent will from part of the university management to engage more actively in such a process.

2.2 Institutions for Promoting Gender Equality

Results of the analysis of institutions responsible for gender equality at the WU reveal that the institutional framework is not very much developed. The only institution which is in place and

working in this context is the WCET. The WCET focuses on equal treatment. Due to very limited financial resources it is not possible for the WCET to perform its further obligations defined by the statutes of the WU.

Furthermore, contrary to the legal obligation to establish an administrative unit to coordinate the tasks of equality policies, equal treatment, affirmative action as well as gender research (§19 (2) 7 UG), as of February 2008, the WU does not have such an institution.

Thus, recommendations are as follows: (1) increasing personnel resources of the WCET, (2) institutional anchoring of gender mainstreaming and gender controlling responsibilities; (3) establishment of a coordinating unit for gender equality and affirmative action as well as an institution responsible for promoting and coordinating gender research. As there has been no interest from the part of the university management in these issues, the support action has not further pursued these issues.

2.3 Gender Controlling

Our proposition regarding the implementation of a gender controlling system of personnel (expenditure) is based on the fact that the share of the budget dedicated to personnel amounts about 60% of the total spending of the university and thus the allocation of these monies constitutes an important issue regarding gender budgeting. The introduction of gender controlling would adapt to the management culture of the WU and therefore our expectations for having this proposition accepted were quite optimistic.

The objectives of a gender controlling system are twofold:

- Firstly, gender disaggregated data on personnel, but as well on salaries, should be made available to the public. The current annual reports on women's issues do not include data on wages (and the wage gap). A gender wage gap index could be developed in order to have an appropriate and informative measure to compare across different academic and administrative units as well as over time. The development of the indicator(s) should be carried out in close cooperation with the administration.
- Secondly, it would be useful to calculate such a key figure – the gender wage gap index - for each department separately and to inform them about their (relative) performance. A next step would be to ask for a statement by each department on what they are going to do to improve – if an improvement is necessary (Eckstein 2006, 27). This culture of informing and asking for a statement could – in case there is a strong resistance against publishing aggregated figures on wages – be introduced for other key figures (e.g. glass ceiling index) by department, too.

The tasks for introducing such a tool would be, after consulting with the rector, the WCET, and the

persons in charge for the annual women's report, to develop some key figures, which can be collected and reported on a regular base. The development of these figures has to happen in close cooperation with the staff in the personnel and controlling department. Therefore, insights in which data are currently collected as well as the full commitment of the controlling department are necessary. Although in case this measure cannot be introduced, the practise of asking departments for their efforts to improve gender equality considering their staff could be incorporated separately.

2.4 System of Financial Incentives

Systems of financial incentives are measures of gender equality which reward improvements concerning the situation of women at universities and increases in the proportion of female personnel with financial rewards whereas deterioration in regard to these issues are countered by financial cut-backs (Blome et al. 2005, 113). As pointed out in the literature, during the reforms of the universities over the last years/decades basically two types of systems of financial incentives were introduced:

- Distribution of financial resources by indicators (steering by indicators)
- Integration of gender objectives in agreements on objectives (see Blome et al. 2005; Färber 2000; Körber-Weik 2003)

2.4.1. Distribution of financial resources by indicators

The distribution of financial resources by indicators means the allocation of resources according to specific criteria indicating the improvement or deterioration of the situation of women at universities. The aim of an indicator based system is to offer financial incentives in order to enhance equal opportunities in regard to research, teaching and the fostering of young scientists and in order to abolish structures discriminating against women. A system of indicators is combining several significant indicators of different fields in order to gain a comprehensive evaluation of the situation (Blome et al. 2005, 114). The choice of indicators and the calculation of the formula are rather complex processes depending on political reasoning (Körber-Weik 2003, 116; for a detailed discussion of indicators see WP 11, 30ff.).

Färber (2000, 203) describes such a concept with the example of the Freie Universität Berlin in 1993. This university decided to retain one percent of all means destined for research and teaching and to allocate it to the departments according to the following criteria:

- 1 Promotion of the qualification of women

1.1 Proportion of graduates of the preceding year as measured by the proportion of female students

1.2 Proportion of female PhD-graduates of the preceding year as measured by the averaged proportion of female students of the preceding three years

1.3 Proportion of newly habilitated women of the preceding two years as measured by the averaged proportion of female PhD-graduates of the preceding three years

2 Promotion of newly-appointed women

2.1 Proportion of scientific female personnel according to qualification as measured by the averaged proportion of female graduates of the preceding three years

2.2 Proportion of female scientific assistants as measured by the averaged proportion of female PhD-graduates of the preceding three years

2.3 Proportion of female professors as measured by the proportion of female scientific personnel

The Vienna University of Economics and Business Administration has already gained some experience in regard to indicator based systems. But the system is rather simple recognizing only the proportion of female scientific personnel within the departments as an indicator for the promotion of women. Within the support action it is proposed to refine the indicators used as well as to bring the rewards to a level which is significant enough to induce behavioural incentives.

2.4.2 Integration of gender objectives in agreements on objectives

The agreements on objectives are specific contracts negotiated between public institutions funding universities (i.e. Ministries) and the university or between the head of the university and the departments or faculties. These contracts lay down specific objectives the universities or the faculties/departments have to fulfil. The provided resources are (partly) calculated according to the fulfilment of the objectives. The integration of gender objectives in these contracts is another possibility of steering the advancement of women and of pursuing the objective of equal opportunities by binding the compliance with the objectives with the allocation of resources (see Debski et al 2007, chapter 3). Blome et al (2005, 116) specify several topics which should be included in agreements on objectives at the level of faculties/departments:

- specific objectives
- measures concerning the achievement of objectives
- time periods within certain sub-goals have to be accomplished
- criteria (indicators) which measure the achievement of the goals
- measures which have to be adopted in case of non-compliance
- definition of negative or positive sanctions in case of non-compliance or in case of the

achievement of goals within a shorter period

The Vienna University of Economics and Business Administration has to adopt two different levels of agreements on objectives (comp. Klatzer et al 2006, 2007 and Mayrhofer 2007): *Firstly*, the so-called performance agreements negotiated between the head of the university and the Ministry and *secondly*, the agreements on objectives between the university board and the rectorate as well as between the rectorate and the departments.

2.4.3. Recommended measures concerning financial incentives

As already mentioned above, the WU has already gained some experience concerning financial incentives (i.e. the introduction of specific positions for women, the formula-calculated budget with the better weighting of women or the financial gratification of the appointment of female professors). These measures are said to be important although they do not have a direct effect. The effectiveness is always an indirect one because it raises awareness concerning this topic (see Mayrhofer 2007). In making this instrument more effective two important questions have to be considered:

- At which point do such measures initiate processes which are more far-reaching like being a real factor in strategic considerations (concerning research and publications). The crucial point is to design measures in such a way that they have an influence on the behaviour of actors and offer an actual incentive.
- As at the Vienna University of Economics and Business Administration the promotion of gender equality is a top-down process (in the hands of one resp. few individuals) it is not sure if the process is a sustainable one. It is not clear whether the conviction that equal opportunities is indeed an important issue is leaking down to the lower levels of the hierarchy. So the crucial question concerning financial incentives is if they can be deployed in a way that awareness raising concerning gender equality is a sustainable process which is supported by lower levels of the hierarchy as well.

In order to initiate far reaching and sustainable processes we recommend to the WU to adopt a dual system of financial incentives based on indicators as well as on the integration of gender objectives within the agreements on objectives.

Concerning the indicator based system we recommend a system based on a combination of several significant indicators regarding different fields. That means the budgets of the departments calculated by a formula should not only recognise the proportion of women among the personnel as an indicator but rather a combination of several important criteria comprising context indicators, process indicators as well as target achievement indicators (see Debski 2007 et al). Another possibility in this regard is to set up a close link between the distribution of the budget and the

proposed gender controlling system (see 2.3). Some key figures about gender equality in personnel and measurements of respective progress could also serve as indicators. An accompanying measure in this context is the introduction of special financial awards to top-performing departments concerning the achievement of these indicators/key figures. This measure could foster the visibility of the advancement of women and enhance the competition of the departments in this regard.

Regarding the agreements on objectives we recommend the integration of equality objectives in all agreements on objectives. It is advisable to lay down the various steps of the objectives quite clearly (see 2.4.2) in order to ensure the fulfilment of the objectives and provide the departments with detailed assignments (see Debski et al, chapter 3). 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.

2.5. Transparency of the Budgeting Process

Transparency is a central category of new public management in general (Schedler/Proeller 2006, 178) and modern fiscal policy in particular (Pasterniak 2006, 72; Steger/Mungenast 2005, 446). Steger and Mungast (2005: 446) refer to five principles of modern budget policy: transparency, stability, sustainability, effectiveness and efficiency. The European Transparency Initiative (EC 2006, 2) states “that high standards of transparency are part of the legitimacy of any modern administration. The European public is entitled to expect efficient, accountable and service-minded public institutions and that the power and resources entrusted to political and public bodies are handled with care and never abused for personal gain”. Transparency as a principle of a modern budget process is referring to the objectives and the results of and the accountability of those responsible for the distribution of the budget (see Steger/Mungenast 2005, 446). The principle of transparency requires the formulation of strategic objectives and the definition of expected results and outcomes. This means the agreement on clear criteria which can function as a yardstick for the performance of the administration and the allocation of the budget. Furthermore the principle of transparency includes public distribution of the results (ibid., 457).

In the Code of Good Practice on Fiscal Transparency the IMF (2007) lays down four major rules for transparency in the budget process:

1. Clarity of roles and responsibilities
2. Open budget process
3. Public availability of information
4. Assurances of integrity

The first item refers to the structure of those institutions involved in the budget process. The main principles of this section are that the structure and responsibilities of the budget process should be clear and well defined and there should be “a clear and open legal, regulatory, and administrative framework for fiscal management” (IMF 2007, 1). The second item elaborates on the process and procedures of a transparent budget process. It lays down that the preparation of the budget should follow an established timetable and pursue well defined policy objectives. There should be clear “mechanisms for the coordination and management of budgetary and extra-budgetary activities within the overall fiscal policy framework” (IMF 2007, 2). Furthermore it stipulates clear procedures for budget execution, monitoring, and reporting. The third item provided by the Code is about the public availability of information. This item includes that the “public should be provided with comprehensive information on past, current, and projected fiscal activity and on major fiscal risks” (IMF 2007, 2) which means continuous documentation of the budget process (receipts, statistics, contracts, liabilities, etc.) and the provision of access to these documents. The Code also recommends the establishment of a periodic reporting-system comprising the publication of budget data and the releasing of a calendar for fiscal information. Furthermore the Code ascertains that the information on the budget should be prepared in a way that allows policy analysis and promotes accountability. The fourth item of the code refers to the subject of integrity. It stipulates that budget data “should meet accepted data quality” and that “fiscal activities should be subject to effective internal oversight and safeguards” (IMF 2007, 3). Besides, it lays down that the budget information has to be externally scrutinized.

Another important principle of transparency was launched by the European Transparency Initiative. It focuses especially on the issue of lobbying and tries to enhance a more structured framework for the activities of interest groups (EC 2006). Although the EC emphasizes the importance of lobbying for pushing forward new topics and initiatives it acknowledges that lobbying has to be in accordance with the principles of transparency. Therefore interest groups have to meet two requirements: It has to be apparent which interests they represent and how inclusive their representation is (EC 2006, 7). The information on these items has to be publicly available meaning they have to be open to outside scrutiny. The special emphasize on the expansion of the principle of transparency on interest groups shall ensure the visibility and accountability of all groups and persons taking part in the budget management.

Transparency seems to be a weak spot in the management of universities (Kneer 2004, 135). The management and decision structures can be characterised as being rather closed to public scrutiny. The reasons for this weak transparency originate in the traditional organisation structures of universities. In this context Kneer (*ibid.*) refers to some characteristic institutional examples that are common for universities: working groups and planning committees which have a right to information but no decision-making authority, reconciliation and ethic committees with the authority

of recommendation, various segregated groups of high-school teachers, informal ways of decision making. These institutions are often complemented by structures assuring non-publicity and non-transparency (ibid.). As found out in WP 5 similar tendencies can be observed at the Vienna University of Economics and Business Administration. Transparency is a problematic issue concerning decision making at the Vienna University of Economics and Business Administration. The informal ways of decision making are a very important factor for the decision-making process in general and for the budget process in particular. It is important for the actors who want to have an influence on decision-making to be included in this process, to be provided with informal information and to actively involve in this process. The mechanisms of this process are not entirely formal and clear. Furthermore the distribution of information and the involvement of actors are not done in a very transparent way.

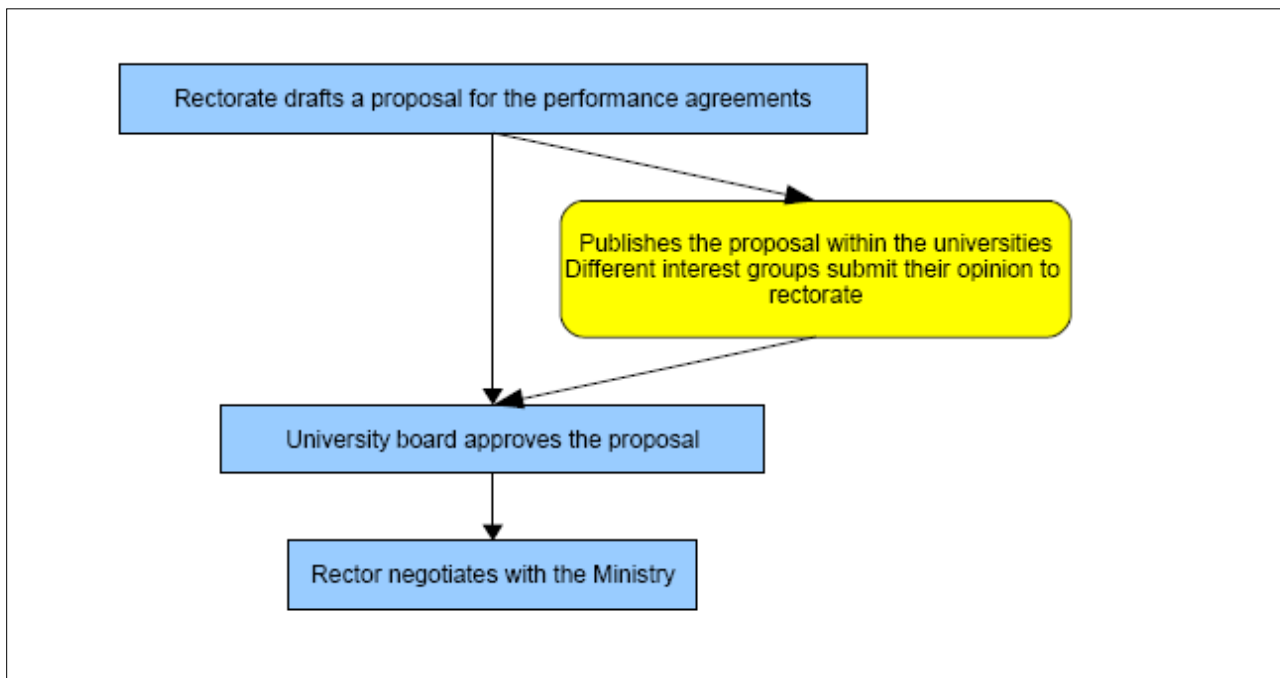
Transparency is an important part of gender budgeting. Kneer refers to the assumption that the advancement of women and the pursuing of equal opportunities has not only to be in accordance with the principles transparency and democratisation of universities but can be understood as being a precondition of these principles as well (Kneer 2004, 133-9). The “Final report of the group of Specialists on gender budgeting” funded by the Council of Europe lays down that “[t]ransparency concerning the budgeting process – and political decision-making in general – should be a guiding principle for successful gender budgeting. The gender budgeting process requires partnership between budget experts and gender experts as well as representation of women and men at all its stages” (Council of Europe 2004, 13). As transparency is an important part of gender budgeting, because having access to information about the budget (process) in any way is of importance for considering the gendered ways of allocating money, it is crucial to introduce the principle of transparency within the WU-budgeting process.

Possible measures and principles in this respect should be:

- access to documents
- access to databases providing information about any budget-related issues
- clear criteria for the inclusion in the informal ways of decision-making
- proclamation of interest groups (persons, motivations)
- openness towards all interest groups
- clear criteria for the distribution of information.

The principle of open access to documents and to databases providing information about any budget-related issues during the budget process should be met in all phases of the budget process. Additionally we recommend the stipulation of clear criteria for the inclusion in the informal ways of decision-making and the public proclamation of interest-groups submitting proposals,

ideas, etc. The principle of transparency requires the openness towards all interest groups and



clear criteria for the distribution of information.

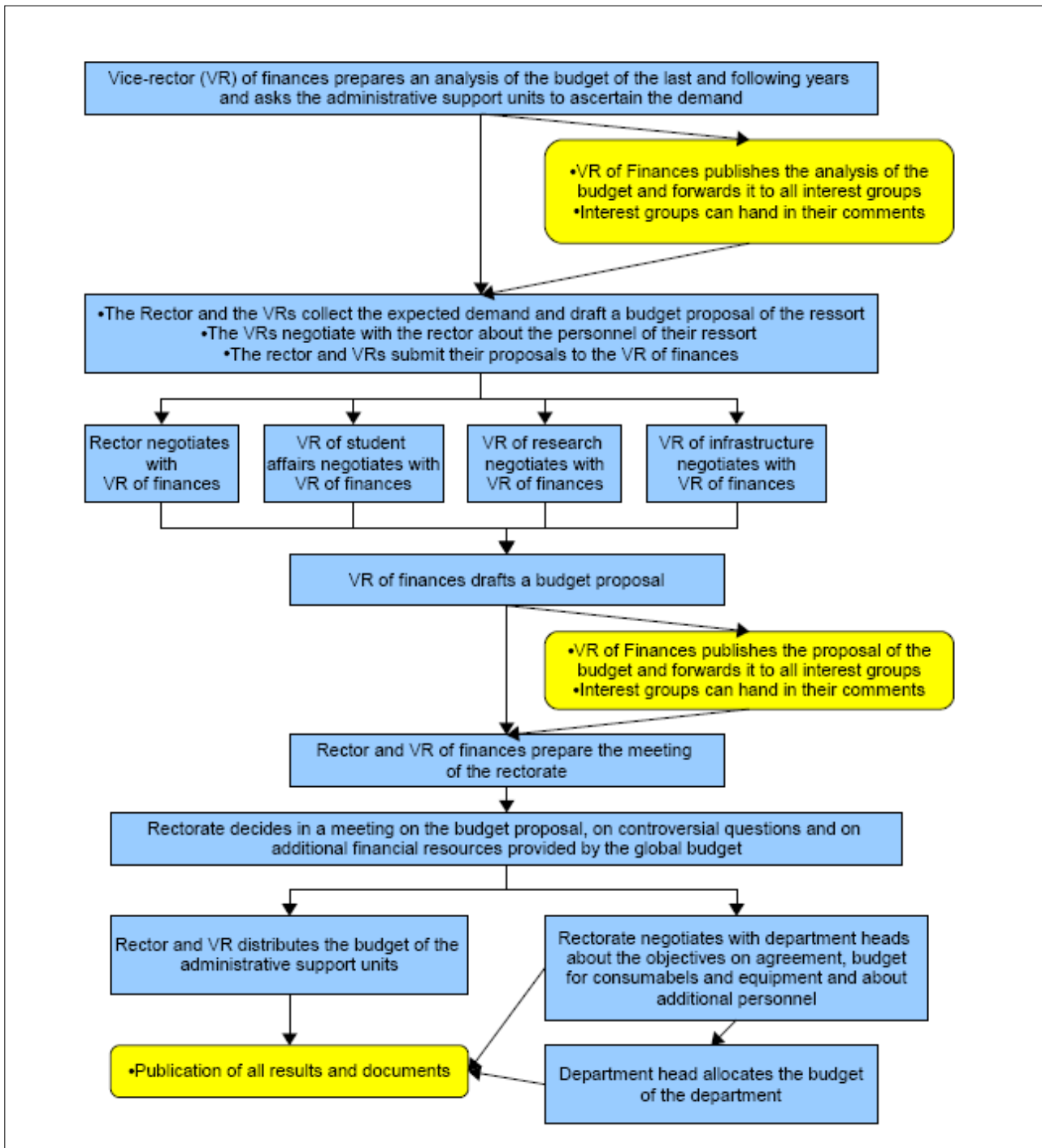
As depicted in WP 5 the budget process of the WU is separated in two parts: A negotiation about the performance agreements and the global budget with the Ministry and the distribution of the budget within the university. If we have a look at the budget-process with the Ministry (Figure 1) it would be advisable to introduce certain additional steps in order to ensure a transparent process besides the above mentioned general principles. The diagram depicts the usual process within the blue boxes. The measures in the yellow box are a proposed step towards more publicity and the inclusion of various interest groups within the process.

Figure 1: Budget-process with the Ministry

Regarding the budget process within the university we recommend to generate impulses of transparency in certain phases of the process as well in addition to the introduction of the general principles mentioned above. At least at three stages potential starting points for making the process more transparent are discernible (see Figure 2). *Firstly*, after the vice-rector of finances

prepares an analysis of the budget of the last and following years and asks the administrative support units to ascertain the demand this analysis should be published and forwarded to all interest groups in order to be able to review the analysis and if necessary submit opinions and comments on the analysis. *Secondly*, after the negotiations between the vice-rector of finances and the other vice-rectors or the rector and after the vice-rector of finances has drafted a budget proposal it is advisable to publish the proposal as well and again to forward it to all stakeholders. The comments of the stakeholders should be discussed at the meeting of the rectorate. *Thirdly*, after the negotiations with the department heads and after the distribution of the budget within the administrative support unit and the departments all results and documents should be published within the university in order to fulfil the criteria of the availability of information. For a graphic representation of these transparency inputs see Figure 2.

Figure 2: Budget-process within the university



2.6. Institutionalisation and implementation of Gender Impact Assessment

The assessment of gender-differentiated effects of budgetary policies at the university, *Gender Impact Assessment* (GIA), can in principle be carried out on five different levels:

- On the input level: How does the budget and measures financed effect employment?

- On the output¹ level (activities): How does the budget and measures financed affect the activities and services performed at universities?
- On the output level (utilization): Who are the users and beneficiaries of the activities financed?
- On the outcome level: Which direct and external effects can be assumed?
- On the process level: How does the measure influence the power structures in the decision making process of the universities?

For a broad implementation of GIA including assessment of impacts on power structures, values, norms and roles it would first be necessary to prepare the field in the sense of creating sensibilities and knowledge about these gender issues. This is far beyond the support action and furthermore contacts with the WU show not signs of interest in embarking on this venue. Thus, at a practical level for the WU, it is suggested to include the dimensions of participation as well as resource distribution and utilization. The process level is (partly) included in the proposed support action the area of transparency of the budgetary process (see chapter 2.5.).

A first step in the implementation process at the WU could focus on the level of input, activities and utilization as well as selected outcome measures. Thus, central elements of establishing a system of GIA at the WU which are implemented in a first phase could include the following:

- Gender analysis of employment and income effects: Type of employment (social insurance, job security, duration of the contract and possibilities to prolong the contract, working-hours); Career development (promotion at the job, chances for further career within the university); Work-life-balance (flexible working-hours, child-care facilities, parental leave, unpaid leave); Income effects;
- Gender analysis of activities/services: study programs/teaching; research activities; publications; consulting;
- Gender analysis of users of activities/services: usage of activities and services (like study programs, study courses, conferences, research programs, publications, research results, libraries, counselling, IT-facilities, etc.); activities and services tailored to suit the needs of women and men;
- Gender analysis of outcome: access to resources (research funds, application for grants, scholarships, appointment of WU staff as professors etc.); gender-/feminist research and teaching; academic career; job placement of male and female graduates.

¹ Outputs are the final goods or services that the university either plan for or actually produce or deliver. Examples include students educated, childcare places, 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

The implementation of systematic Gender Impact Assessments would need institutional anchoring and responsibility, built-up of specific know-how as well as adequate personnel resources. The support action could consist in planning the right framework conditions, drafting a frame for analysis as well as recommendations about adequate forms of publication and further use of the results as a strategic management instrument.

As there has been no interest in this issue from the part of the WU, work on GIA was not further pursued.

2.7. The integration of Gender into the Management Instruments

With the reform of the university sector in Austria, there has been a shift towards management by objectives and performance based management. In this context, a series of new management instruments and tools have been established (comp. Klatzer et al 2006, 2007): development plans, agreements on objectives, performance reports as well as intellectual capital reports (Wissensbilanz).

So far, Gender and Gender equality objectives do not figure prominently in these management instruments. As the management of universities is supposed to rely on these reports and contracts the wide omission of gender equality has far-reaching consequences. Gender equality thus does not figure prominently on the agenda of university managers. Consequently, a measure of major importance in introducing Gender Mainstreaming and Gender Budgeting at universities is to integrate gender into the management instruments. This should be done not only as a separate issue, but especially as a cross-cutting issue. This means, for instance, that agreements on objectives include a gender perspective in all categories of objectives (e.g. research, personnel, teaching etc.) as well as specific objectives on how to implement gender budgeting as a management tool.

In chapter 2.4.2 a specific form of integration of gender into management instruments has been discussed: the integration of gender objectives and a system of related negative/positive sanctions. This is a specific form of financial incentives.

In general, any integration of gender in the objective- and performance-based management instruments has to include several dimension:

- clear and specific gender equality objectives, including a specification of time-horizons
- clear and measurable criteria and indicators to measure the achievement of objectives
- concrete measures and instruments on how to achieve the gender equality objectives

sex, number of graduated students by sex).

- clarity about consequences in case of non-achievements of targets.

As the current management instruments do not make a clear-cut distinction between objectives and implementation of objectives in many cases, it is appropriate to include more specific information on how to achieve gender equality objectives by enumerating and describing specific measures and instruments on how to ensure the achievement of goals. The inclusion of concrete measures and instruments in the performance agreement and other management instruments might offer an opportunity for universities to engage in a strategic planning process on how to improve gender equality. All the recommendations described above (see chapter 2.1.-2.6.) should be included in the next/updated versions of the respective management instruments.

3. REACTIONS TO THE PROPOSED INSTRUMENTS/TOOLS

In this section we discuss the contacts with the WU regarding our propositions and the reactions of different representatives of the WU on them. As will be seen in this section, most representatives were not very much interested in our offer and the support action. Thus, there is little to report about concrete results, as most of the work was to get any contacts at all. The process of getting in contact with the individual persons therefore is documented here, too.

Even though stakeholders at the WU were initially open to the idea of carrying out a pilot project on Gender Budgeting at the WU, later there was no specific interest to implement the proposed measures. In the first part of this chapter we report on our contacts and reactions of stakeholders at the WU to our recommendations. A second part is dedicated to elaborating some explanatory hypothesis about the reluctance to implementing Gender Budgeting at the WU.

3.1. Contacts with representatives of the WU

For getting in contact with representatives of the WU regarding our propositions we prepared a short paper (3 pages) that gave an overview of our suggestions. We included the hint that we would be pleased to discuss our results with them and offer support and knowledge-exchange on the topics mentioned and carry out support actions.

3.1.1 Contact and meeting with the WCET

At first we sent this short paper to the Working Committee on Equal Treatment (WCET), as we established very good relations with them in the course of the project. Before presenting our results and suggestions to other representatives of the WU we wanted to discuss them with the WCET and – if necessary – incorporate their advice and reservations. We arranged a meeting for November 22nd 2007 and presented our propositions.

The WCET (represented by the head and the support staff) showed great interest in our work and

supported all our ideas a lot. They shared our analysis and interpretation of the situation at the WU concerning gender equality, transparency, power relations and the distribution of budgets. The proposals presented regarding measures to implement Gender equality and Gender Budgeting at the WU were received with great interest.

They approved our proposals for areas of action and contributed to shaping the focus from its perspective. With regard to the institutional set up, the WCET shares the recommendation of the research group on implementing a coordination unit for gender equality, affirmative action and gender research. Such a coordination unit would be very helpful to supplement the work of the WCET. As the WCET has to work with very limited resources and cannot cover all activities it is supposed to cover according to the statutes - like the promotion of gender equality – the implementation of such a coordination unit could fill this gap. Still, the WCET was very keen on not being named in supporting this proposal.

Another, additional claim raised by members of the WCET concerns the resources of the WCET itself. The committee would urgently need additional staff. The WCETs of other universities of comparable size are better staffed.

The proposals regarding Gender Controlling were very much welcomed by the WCET: Since the most important part of the budget is dedicated to personnel a system of gender controlling with regard to personnel should be a starting point – at least for awareness raising. Thus, the controlling unit should inform each institute on the gender gap on personnel as well as on the gender wage gap and ask for a short statement how the institute plans to overcome the gap. Based on two simple indicators, the institute showing most progress in reducing the gender gap will receive an award, not necessarily in financial terms but other forms of gratification.

Regarding the proposals on financial incentives the WCET agreed on the need to set up a system with incentives substantial enough to become a real incentive for action on gender equality.

The discussions with the WCET affirmed that with regard to the budgetary process transparency and information is of foremost and utmost importance. Within the present system there is very little transparency. Very few stakeholders have insights about how the budgetary process works and how the budget is distributed across the university. For example, the WU has received funds from a special incentive program to increase the share of female full professors by the Federal ministry (Excellentia: 34.000 Euro per year). Even though the use of these funds is linked to gender equality, the WCET is not involved at all in the decision about usage of the money.

Finally, we discussed which persons and institutions should be addressed concerning our propositions and brainstormed on possible concrete support actions.

3.1.2. Contact with the rector

As our first contact in the course of this project was with the rector, and as we needed his agreement for any further actions, we sent our short paper to him via e-mail. The rector, with whom we initially had good contacts, transferred our request for a meeting to present our proposals to his vice rectors. This might – at least partly – be explained by a shift of competences. Due to the appointment of a new rectorate in September 2007 several competencies, which are important in the context of our project, have shifted. According to that we adopted our strategy of whom we should talk with in the first place. The most important change concerns the shift of the responsibilities on personnel and gender equality from the rector to the vice-rector for resources. Thus we decided to contact the vice-rector for resources as well as the vice-rector for financial affairs.

3.1.3. Contact with the vice-rector for financial affairs

Our e-mail request concerning a meeting to present our propositions to the vice-rector for financial affairs was received with interest, especially regarding the proposal on financial incentives. In spite of the stated interest in meeting with the group, it was not possible to finally concretize it. Regarding the issue of transparency in the budgetary process the vice-rector for financial affairs replied that budgetary transparency is given in the relevant bodies and that conversely, it is in her interest that budget relevant data are difficult to access.

3.1.4. Contact and meeting with the vice-rector for resources

The meeting with the Vice Rector for Resource took place at January 16th. It was very short (about twelve minutes) and in a friendly atmosphere but without a particular support from the Vice Rector for the issues. His first concern was, whether he had to provide some resources (work places etc.). Given that this was not the case his second concern was, that any activities should not lead to anything which he would have to justify action or non-action (*„Ich will mich nicht rechtfertigen müssen.“*). Results should not lead to anything which could be used against him. (*„Es darf nichts herauskommen, was gegen mich verwendet werden kann.“*).

Having clarified this by pointing out that our main objective was to offer advice and consulting to the WU and that we did not have any influence on what is done further with the results, the vice rector showed his interest in our work and suggestions. Within his competences, the vice rector for resources identified in point 3 (Gender Controlling) and point 4 (system of financial incentives) of our propositions and agreed to confirm our work on them.

It was agreed that he set up contacts with the head of personnel department, and the head of personnel development to discuss the proposals in the selected areas. A meeting for a final

presentation of our work was agreed as well.

In summary, it was a short meeting in a good atmosphere, with openness from the part of vice-rector for resources, but no specific commitment visible from his part in promoting gender equality at the university.

3.1.5. Contact and meeting with representatives of the personnel department

As documented above, the Vice-Rector for Resources contacted the head of the personnel department as well as the head of the personnel development department, informed them about our project, and both were interested and prepared to meet with us. Our suggestion of possible appointments was outright answered by them and we fixed a date (February 28th). However, due to personal reasons (a car accident) the head of the personnel department was impeded to take part in the meeting and thus we decided to cancel it and appointed a new one on March 20th. All conversations via e-mail concerning the troubles with this shift took part in a very friendly atmosphere.

For the meeting both representatives were prepared and had studied our short paper on the propositions, which the Vice-Rector had sent to them. As the deputy of the head of the personnel department is especially responsible for affirmative action and the author of the annual women's report of the WU, she joined the meeting as well after about half an hour (the whole meeting lasted for one hour).

Together we discussed the propositions on gender controlling: Both agreed that financial systems which are implemented already are no real incentives to employ women instead of men, however, they function to increase awareness on gender issues. Nevertheless, the level of awareness on gender equality is still quite low. Thus, both thought that introducing a system to inform each department on their status quo concerning gender equality (in the composition of the staff) could increase the awareness. However, they doubt that the heads of institutions would really answer a request for a statement on their plans on how to overcome gender gaps. Their argument was, that this would only be done if the signal, that this is an important issue, would come directly from the rector. It would not have any effect if the department on personnel would ask such a request. Furthermore, it would depend a lot on the heads of departments and if they would support such an initiative, as such requests would not reach the institutes directly, but – according to the new management structure of the university – only via the departments. To be effective, the topic needed to be on the agenda of the meeting of the heads of the departments. The deputy of the head of personnel reported, that such a system of informing the institutes on their status quo on gender equality with asking for a statement already existed 8 years ago. By then, when the former rector was in charge, they introduced this measure, but did not have the resources to audit and track the answers in the following year. Thus the initiative came to nothing after one year only.

All in all they believe that the present rector would support such an initiative, as he, as well as the vice-rector for resources, supports gender equality measures in principle. However, the question always is if there aren't other concerns more important on the agenda, as the rectorate would not open a new 'foreside', if other 'foresides' were still open. They judged the probability that the topic would be raised very low at the moment.

Regarding the key figures to calculate for each institute, they mentioned that it would be nice to measure changes per year, but that the share of female employees is not a very sound one. As the number of employees per institute is quite small, very little changes (thus one person leaving the institute) would lead to changes of 30% or 50% of the share of females. Thus it does not provide a useful measure. However, the target quote stated in the affirmative action plan of the WU of 40% refers to this measure – and thus only that could be presented to the institutes and statements on it asked for. The deputy raised as well the problem, that if a woman who is habilitates leaves WU as she becomes a professor at an other university, this would be a very positive happening, and it is strange then to ask the head of this institute how to overcome the gender gap origin thereof.

When talking on making data on the wages with the focus on the gender wage gap public, tensions aroused. In the discussion if there is or could be a gender wage gap at the university at all, the head of the personnel department agreed with us that it might exist, the head of the department on personnel development strongly defended the opposite view. He insisted that fixed schedules for salaries exist which do not discriminate men or women. The suggestion to verify this thesis by examining the data on personnel expenditure was strongly refused by the deputy of the head of the personnel department. She argued that in such an analysis so many factors have to be considered (e.g. age of the person, prior experience, position, full-time employment) in order to present serious results, and as this are not available the analysis hardly could be carried out. Analysis without all relevant factors would be very dubious and everything could be affirmed by poor data. A further argument against making data on wages public is the issue of anonymity, as the institutes and even departments are too small to guarantee that persons could not be identified. Our objection that not absolute levels of wages, but only the gap in percentage points would suffice, did not let them change their mind. They then discussed that especially according professorships the WU is not interested in publishing wage data, as universities compete with each other and would not tell the 'price' they offer for a certain person they want to have as a professor. Concerning female/male candidates for a position of a professor they argued that you can't compare this issue, as the individual life careers are that different that they determine the 'price' the WU is willing to pay for the person, and gender issues are no factor then.

Although in the first part of the meeting both representatives seemed to be very supportive and very much interested in the project, in the end they disassociated themselves from most of our ideas. The atmosphere stayed friendly, they stressed that they do everything to improve gender

equality and if there would be useful possibilities to do more therefore, they would be grateful to know about. But that at the moment they do not see alternatives for improving the situation.

3.1.6. Contact with the Senate

Supposing that the Senate would be interested in our findings as well, we contacted the head of the Senate who is at the same time the head of the Institute of Gender and Diversity Management. Still, the head of the Senate referred us back to the rector by arguing with missing competences of the Senate in the area of finances.

3.2. Hypothesis about the reluctance of stakeholders at the WU to engage in a process of how to implement gender budgeting

As a way of understanding the actions and reactions of university stakeholders we have developed some hypothesis and characteristic features about stakeholders at the university. Certainly, these hypotheses still need a more systematic testing.

The *rector* has perceived gender equality as his personal responsibility. But he understands actions in this field more as a generous personal gesture, less as an institutional obligation. Thus, single, highly visible measures form part of his portfolio, but at the same time there is a reluctance to integrate gender equality policies in a more systematic way. There is no interest in broadening the institutional basis and involve other actors on a regular basis. Any broadening of the basis might be perceived as endangering his position as a powerful, benevolent manager in favour of gender equality.

The *vice-rectors* are very conscious of not engaging in any activity which might endanger their power position. Gender Equality is not perceived as very high on the agenda. At the same time it is very controversial within the university. Thus, inaction in this field is preferred. There is no incentive perceived to engage in this highly controversial field which might lead to a loss of their own power-position.

The *Working Committee on Equal Treatment (WCET)* is very much sensitized on Gender Equality issues. It has little power within the university. In terms of resources it is depending on decisions of the rectorate. At the same time it is managing a time-consuming task with regard to equal treatment, especially in the recruitment process. To perform this task it has very few – rather too few - resources. The task of monitoring the recruitment processes is conflictual in nature. Thus, the WCET prefers not to open any other lines of conflict. Members are – besides their other tasks as academics etc. – overworked and pursue a pragmatic approach. Thus there are no resources and no incentives to engage in promoting the broader gender equality agenda.

The *staff in administrative units* has no no specific mandate for gender equality issues. Any

suggestions by the research team is perceived as an additional work-load and thus there is little incentive to engage actively in this process.

In general, in Austria there is a culture of intransparency about wages and income as well as hierarchical decision making. This culture is particularly strong within the public administration. Universities have been integral part of the public sector, thus they share this tradition of intransparency. With regard to decision making there has been a period of a somewhat more participatory approach by including different university stakeholders in university self management and decision making in the period from the 1970s until the end of last century. These achievements have been reversed with the last university reform. The transformation in the course of the new university law has again established closed decision making structures with few power poles. A central hypothesis emerging from our research and specific support action is that any change, e.g. more transparency, is being perceived as a threat to the newly gained power positions. Thus, unless some actors within the power center of university perceive gender equality as a potential source of increasing reputation and other forms of improving their power position etc. – which is the case in other Austrian universities – there will be little change coming from within the university itself. This is why we suggest a reform of the University Law making it mandatory for universities to implement Gender Budgeting. A University Law reform could include provisions on making budgetary decision making more transparent and participatory by including relevant university stakeholders in the process.

4. IMPLEMENTATION

Finally, due to the reluctance of the stakeholders at the WU, there are no concrete measures to implement our recommendations. The WCET would be very much interested in our work, but does neither have the competences nor the standing to make any decisive steps towards implementation. Furthermore, the focus of the WCET is on equal treatment, a large and demanding task. Any further engagement in gender equality issues, which in principle are tasks of the WCET as defined in the statutes, is not on the agenda of the WCET.

In spite of the fact that the WU has not shown any particular interest, there have been further activities beyond the scope of the WU. Especially contacts with the Federal Ministry for Science and selected universities (namely the University of Applied Arts in Vienna and the University of Graz) have contributed to disseminating our work. Especially the University of Applied Arts has shown special interest in our consultancy. A workshop with university administrative staff, the head of the controlling unit, the equality unit and the vice rector for personnel, resources and affirmative action has been arranged in order to discuss our findings and make them applicable to the University of Applied Arts.

5. SUMMARY AND RECOMMENDATIONS

As discussed above we have elaborated a set of specific recommendations and instruments in order to promote gender equality and implement Gender Budgeting at the WU. Still, there has been great reluctance from the stakeholders at the WU to engage in a process of discussion about our recommendations and to make concrete steps towards implementation.

Given the situation at the WU, one central issue would be to start an open process of deliberation on gender equality issues at the WU. The findings in the frame of this project could be a starting point, still, at the moment there is no actor at sight who would invest in promoting such a discourse at the WU.

At the moment there are little incentives and little will at the WU to actively pursue gender equality policies in general and gender budgeting in particular. Thus, a central recommendation out of the project is to introduce concrete legal obligations to implement Gender Budgeting. Currently there is a reform of the university law in discussion. From the gender equality perspective it is recommended to change the legal foundations by stipulating more participatory and transparent budgetary processes and introducing a mandatory gender budgeting at university, in parallel to the constitutional obligation of Federal institutions to aim at gender equality by means of budgetary policies (Article 13 (3) B-VG, Austrian Constitutional Law). Furthermore it is suggested, that the University Law contains a provision that performance agreements between universities and the Ministry have to specify on how they will realize their obligations to achieve gender equality.

6. BIBLIOGRAPHY

Blome, Eva/Erfmeier, Alexandra/Gülcher, Nina/Smasal, Kerstin/Smykalla, Sandra (2005): Handbuch zur universitären Gleichstellungspolitik. Von der Frauenförderung zum Gendermanagement. Wiesbaden: VS Verlag für Sozialwissenschaften.

Council of Europe (2004): Gender budgeting. Final report of the group of Specialists on gender budgeting (EG-S-GB). In: [www.coe.int/T/E/Human_Rights/Equality/PDF_EG-S-GB\(2004\)Rapfin_E.pdf](http://www.coe.int/T/E/Human_Rights/Equality/PDF_EG-S-GB(2004)Rapfin_E.pdf), download January 2008.

Debski, Maciej/Erbe, Birgit/Fröhlich, Werner/Klatzer, Elisabeth/Lapniewska, Zofia/Mayrhofer, Monika/Neumayr, Michaela/Rothe, Andrea/Tarasiewicz, Malgorzata/Zebisch, Johanna (2007), Development of Instruments for Gender Budgeting, WP 11, Research Project/Specific Support Action „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Gender Equality for Women and Men with the Example of Universities”, Vienna.

EC (2006): Green Paper. European Transparency Initiative. In: http://ec.europa.eu/transparency/eti/docs/gp_en.pdf, download January 2008.

Eckstein, Kirstin (2006): Finanzielle Anreize. Frauenförderung wird belohnt, in: Koordinationsstelle für Geschlechterstudien, Frauenforschung und Frauenförderung der Karls-Franzens-Universität Graz: Zahlen, Fakten, Analysen. Medienfabrik Graz.

IMF (2007): Code of Good Practices on Fiscal Transparency. In: <https://www.imf.org/external/np/pp/2007/eng/051507c.pdf>, download January 2008.

Färber, Christine (2000): Frauenförderung an Hochschulen. Neue Steuerungsinstrumente zur Gleichstellung. Frankfurt/New York: Campus.

Klatzer, Elisabeth/Mayrhofer, Monika/Neumayr, Michaela (2006), Gender Budgeting at Universities. Analysis of the national framework in Austria, WP 4, Research Project/Specific Support Action „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Gender Equality for Women and Men with the Example of Universities”, Vienna.

Klatzer, Elisabeth/Mayrhofer, Monika/Neumayr, Michaela (2007), Analysis of the situation of women at the Vienna University of Economics and Business Administration, WP 8, Research Project/Specific Support Action „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Gender Equality for Women and Men with the Example of Universities”, Vienna.

Kneer, Ursula (2004): Transparenz und Einfluss – Demokratisierungsimpulse an Hochschulen durch Frauenförderung und Gleichstellung. In: Gützkow, Frauke/Quaißer, Gunter (Hg.): Hochschule gestalten. Bielefeld: UVW. 133-139.

Körber-Weik, Margot (1998): Indikatorsteuerungen. Durch neue Finanzierungsformen zu besseren Hochschulen und wirksamerer Frauenförderung. In: Roloff, Christine (Hg.): Reformpotential an Hochschulen. Berlin: Ed. Sigma. 153-177.

Körber-Weik, Margot (2003): Von der Ungleichheit trotz Regulierungen zur Gleichheit durch Finanzierung: Frauenförderung über das Budget. In: Schnedl, Gerhard/Ulrich, Silvia (Hrsg.): Hochschulrecht Hochschulmanagement Hochschulpolitik. Wien, Köln, Graz: böhlau. 53-126.

Mayrhofer, Monika (2007), Analysis of the process of budgeting in science: Vienna University of Economics and Business Administration, Austria. WP 5, Research Project/Specific Support Action „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Gender Equality for Women and Men with the Example of Universities”, Vienna.

Pasterniak, Angelika (2006): Budgetregeln und die Qualität der öffentlichen Finanzen. Europäische Perspektiven und österreichische Praxis. Wiesbaden: DUV.

Schedler, Kuno/Proeller, Isabella (2006): New Public Management, 3. Auflage. Bern, Stuttgart, Wien: Haupt UTB.

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), http://www.gender-budgets.org/component/option,com_docman/task,doc_download/gid,70/ (download am 25.06.2007)

Steger, Gerhard/Mungenast, Clemens (2005): Grundlagen für ein modernes Haushaltswesen. In: Steger, Gerhard (Hg.): Öffentliche Haushalte, 2. erweiterte und aktualisierte Auflage. Wien: Verlag Österreich, 445-467.