

WP 13:

**Specific Support Actions: Knowledge Transfer
to Universities to Support Gender Budgeting as
an Instrument to Promote
Equal Opportunities for Women and Men**

– Germany –

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April 2008

(GB_management)

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0. Introduction of WP 13 to all

The SSA 'Gender budgeting as an instrument for managing scientific organisations to promote equal opportunities for women and men' aims at the development of specific instruments and measures for the implementation of Gender Budgeting for each of the 3 cooperating universities of the project. 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.¹

Gender budgeting includes the (re)organisation, improvement, development and evaluation of the budgetary process of an organisation, so that a gender equality perspective is incorporated in all policies at all levels and all stages, to allow an allocation of public money to achieve 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 and transparency of the allocation of resources and of the decision-making processes.² Especially universities play a particularly important role as public institutions in research and teaching. They are in charge of the education of the next academic generation, the decision makers of the future, and thus for the development of human resources of female academics in order to achieve a gender balance.

Summary of the work performed up to now

To date, the following subsequent analyses and evaluations were made:

- Analysis of the national situation of women and men in science in Austria, Poland and Germany (WP 4)
- Evaluation of the national situation of women and men in science in Austria, Poland and Germany (WP 7)

¹ Council of Europe 2005, p. 10 and European Parliament resolution on gender budgeting - building public budgets from a gender perspective (2002/2198(INI))

² 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 under-representation in science (e.g. along class or ethnical lines).

- Analysis of the budgeting process at the University of Augsburg (Germany), University of Gdansk (Poland) and the Vienna University of Economics and Business Administration (Austria) (WP 5)
- Analysis of the situation of women and men at the University of Augsburg (Germany), University of Gdansk (Poland) and the Vienna University of Economics and Business Administration (Austria) (WP 8)
- Evaluation of the situation of women and men and the budgeting process at the three universities (WP 10)
- Development of Instruments for Gender Budgeting (WP 11)

The last part of the project (Knowledge transfer to universities in order to support Gender Budgeting as an instrument for the promotion of Equal Opportunities for women and men – WP 13) is the core of our project as here we intend to transfer our scientific findings on budgets at universities into specific support actions for the universities to advance the implementation of Gender Budgeting. This Work Package shows clearly the state of awareness of the particular universities and their willingness to allow external experts to support them in the often very delicate matters of budgeting. This can be seen as an indicator for the transparency of the budgeting process within each of these organisations, and a transparent budgeting process is a precondition for a successful Gender Budgeting.

And indeed this turned out to be the crucial point. The more open and transparent the distribution of money is, the more democratic seems to be the whole structure of the university management. We were able to demonstrate that the willingness, even just to discuss a Gender Budgeting issue, depends widely on the organisational culture of informational transparency. Accordingly the three national research teams had had different levels of access to data and information during the research process and had varying success to introduce Gender Budgeting proposals to the universities.

Therefore, in all of the reports, the process of establishing contacts, of making presentations or other dissemination activities at the universities is described in great detail. The contrast between the comparative openness of the University of Augsburg and the resistance shown by the other universities demonstrates clearly the different conditions the national teams had to handle, and it explains the different successes they were able to achieve.

The fact that changes in structural budgeting matters are processes that take more time than the schedule of the project allowed, turned out to be a fundamental point. Another important result was that none of the research teams was allowed to participate in any crucial activities

or negotiations concerning changing modes of budgeting or financing matters to the extent we would have thought reasonable and necessary. The German team came very close and the stakeholders for equality and budgeting showed quite a high interest in getting advice on how to improve the incentive system or how to implement gender-fair performance criteria into the cost-performance-equation. They were willing to let the project team participate in the negotiations but then again there was not enough time to accompany the processes to a successful end.

The Vienna University of Economics and Business Administration was not very open to the support actions proposed by the Austrian research team. The passive reaction of the Austrian University is one of the most interesting and unexpected results of the project. Austria was one of the first countries in Europe to start discussing Gender Budgeting, but the reluctance of the University shows that there is still a great need for sensitisation and for preparing the ground for Gender Budgeting at universities. Otherwise, every effort will be useless. The best proposals and offers will be denied if the stakeholders are not able to see the necessity or if they do not allow the budget process to be open and transparent. One further conclusion of the Austrian team is to strengthen legal requirements to oblige universities to implement Gender Budgeting, in line with a constitutional obligation of federal institutions to use public funds to promote gender equality.

Also the Polish part of the project points out a considerable lack of gender awareness. As a part of the support action, the Polish team did a sociological survey among the social-scientific staff and among students of the University of Gdansk. It shows a remarkable result: Even if people are aware of the fact that women have far less chances than men to get a high position at a university, they don't think gender to be an important category, they don't mention gender equality as a unsolved problem and they are not able to recognize gender discrimination as an existing fact. This is true for the university staff and for the students as well. Under such circumstances the very first measure has to be awareness rising.

Our project is a first step towards a more gender-sensitive distribution of money to and at universities. In the following final part of the project (WP 16) we will compare our results from the three nations and the three different approaches. We will work out a European surplus of the comparisons, and we will extrapolate our findings and thus contribute to a European Gender Watch System.

1. Introduction of the Specific Support Action (SSA) at the University of Augsburg

As the analysis of the situation at the University of Augsburg showed, equal opportunity measures and gender mainstreaming aspects have only a marginal influence on the budget as a whole and at the process of budget planning (Rothe 2007; Zebisch/Pichlbauer/Mircea 2007). At the same time it could be shown that budgeting has an extremely high impact on equal opportunities.

Various starting points had been identified and activities were formulated for the support action at the University of Augsburg (see Zebisch/Rothe/Pichlbauer/Erbe 2007). In this process it was possible to tie up to an already initiated process of implementing Gender Mainstreaming at universities (see Zebisch/Pichlbauer/Mircea 2007, 16ff). The proposals concerning the implementation of Gender Budgeting within the SSA should also advance this process. In addition, the universities are in a reform process which comes along with the implementation of New Public Management instruments (Erbe 2006, 26ff; Debski et al. 2007). The project team, as well as the University's women's representative consider this process of change as an opportunity to integrate gender subjects into the new steering instruments right from the very beginning. At the same time, the outcome orientation of the New Public Management also benefits the implementation of Gender Budgeting which is a big advantage compared to the former budgetary policy's orientation towards input.

The first step of the implementation first of all dealt with the decision-making process at the University of Augsburg, about which proposals the university actually wants to get and what can be done within the scope of the project's term. The project results achieved up to then were introduced to various boards of the university and reasonable steps were debated. During this process it was possible to achieve an additional awareness rising of the decision makers concerning the subjects of equal opportunities and budget governance as well as to create an acceptance for Gender Budgeting within the academic field. Two precise measures within the framework of the SSA were chosen – i.e. to examine the cost-performance equation (Kosten-Leistungsrechnung KLR) concerning its gender sensitive implementation and to critically reflect the inner-universitarian distribution of funds with regard to stronger incentives for the implementation of equal opportunities.

We would like to explicitly mention the fact that the remaining proposals were not rejected but are to be gradually realised with other resources – a fact which points at the remarkable sustainability of the entire project.

In the following chapter we start off with the exemplary tracing of the decision making process concerning the proposals for the realisation of Gender Budgeting. The description of the two instruments / measures will follow. Concrete connecting factors were identified during the discussions of the universitarian boards as well as in the additionally made interviews with other stakeholders plus concrete proposals concerning the realisation were developed. The realisation though can be effected only in the future as on one hand the project's term is too short to accompany concrete realisation steps and on the other hand the introduction of new steering instruments like the cost-performance equation (KLR) is a process which requires several years. However, the development of the independent realisation was initiated. We will close with recommendations from the project teams's point of view and we will describe how the University of Augsburg will implement the support actions proposed by the project team in the near future.

2. Propositions to the University of Augsburg

The analyses “The Situation of Women and Men at the University of Augsburg (WP 8)³ and “The Budgeting Process at the University of Augsburg” (WP 5)⁴ lead to the following concrete supporting options for the University of Augsburg:

1. Cooperation in the Integration of Gender Relevant Factors in the Cost-Performance Equation (KLR)

The aim is to design the cost-performance equation and its parameters in such a way that gender aspects will be integrated and effects of equal opportunities can be demonstrated. The project team suggests therefore to have conversations with all parties involved as well as to conduct a workshop.

2. Support in the Formulation of Gender Sensitive Agreements on Objectives

between the departments and the university’s administration, respectively between the university and the Bavarian Ministry of Science, Research and the Arts. Up to now the objectives were not formulated in a way making them suitable to contribute efficiently to an improvement of equal opportunities for women and men. The German project team therefore offers to assist in the development and the formulation of concrete and measurable gender sensitive objectives.

3. Critical Reflection of the “Guidelines of the University’s Administration for the Distribution of Budget Funds of Title Group 73”

The universities’ internal distribution of the governmental budget funds for research and teaching (Budgetary funds of title group 73) should be designed in a way which leads to a steering effect concerning an increase of the percentage of women in universitarian leading positions. Considering e.g. the aspect of equal opportunities within the performance-related distribution of funds as of higher importance is one possibility. The offer includes the critical review of the inner universitarian distribution of funds as conducted up to now as well as the submission of propositions for modifications.

4. Conference About the Subject “Gender and Excellency in Research and Teaching”

Preparation as regards to content resp. conceptual development of a conference in order to initiate a more diversified discussion concerning the subject Gender and Excellency. The question which factors are connected with the term of the scientific excellency

³ Zebisch/Pichlbauer/Mircea 2007

⁴ Rothe 2007

and up to which extent these affect equal opportunities of women and men should be the central point hereby. Also included here is the implicit belief that excellent research could be realised only by the unlimited temporal availability of the (male and female) scientists. Women are in a position or want to meet this expectation less often than men. A discussion about whether an antagonism between excellency and equal opportunities could be deduced should be initiated.

5. 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 equality process at the University of Augsburg. The conduction of a workshop is recommended.

6. Critical Reflection of the Performance-linked Remuneration

in order to avoid gender specific discrimination. The performance-linked payment is supposed to be of greater importance in the future in order to create a new incentive system. They are 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 is up to which extent the performance is rated in a gender differentiated and fair way and how it can be designed in a gender fair way in the form of bonuses or awards⁵.

As agreed upon with the women's representative, the personnel of the women's' bureau and the university's Gender Mainstreaming-representative, two propositions for the processing within the project's framework were chosen:

- Cooperation concerning the integration of gender relevant factors in the cost-performance equation (KLR)
- Critical reflection of the "University's guidelines concerning the distribution of funds of title group 73" in regard to an increased consideration of equality aspects concerning the performance related distribution of funds.

⁵ see more detailed in chapter 5 of this text as well as Debski et.al. (2007):
http://www.frauenakademie.de/projekt/eu_gender-budgeting/gender-budgeting_reports.htm

3. Decision Making Process and Support Actions at the University

The following chapter will describe which concrete steps the German team took in order to implement the Specific Support Action at the University of Augsburg. At first the project team thought that a participation of the German team in several actual processes at the university could be practicable. However, caused by the complex decision making processes within the university which cannot be rushed at will, this could be realised only up to a certain extent. Thus it became obvious, for example, that the implementation of the cost-performance equation (KLR) will take many years. Rendering an assistance over several years would require a different and much more longer enduring project layout. This would additionally require a longer time of preparation in order to meet the standards of decision making processes within the administration.

The concrete support actions rendered by us therefore had to be adjusted to the university requirements. In the following we will show how the process of the decision making turned out to be, which persons were contacted, which propositions were chosen for the further development and which reasons led to the postponement of offers, which meetings, presentations and other discussions concerning the implementation of important basics for Gender Budgeting could take place as well as which offers were put off and will be financed by the university itself.

The fact that the propositions appeal to the university in such a way that it considers an own financing already represents the beginning of an independent continuation of the Gender Budgeting Process initiated.

3.1 Discussion at the University of Augsburg, October 09, 2007

In October 2007, the German project team presented the proposals as described in chapter 2 to the women's representative, the head of the women's bureau and to a scientific employee of the women's representative. Subject of the discussion was which propositions should be implemented within the EU-project's framework. The women's' representative suggested to deal with the following points within the SSA's framework:

- Subject 1: participation in the integration of gender sensitive factors in the cost-performance equation (KLR) at the University of Augsburg.
- Subject 3: critical reflection of the "Guidelines of the University's Administration for the Distribution of Budget Funds of Title Group 73".

In addition, subjects 2, 4 and 5 were considered as just as important. Thus, a put off processing of these subjects was planned (with the aid of separate funds). Chapter 5 will describe the university's further intents concerning this subject as well as the projected timeframe.

The subjects *gender sensitive teaching* as well as *gender sensitive teaching evaluation* which are also to be dealt with in this connection are considered as very important, however, they are so comprehensive that it was suggested to aim at an own research project in this connection.

A meeting with the Chancellor (head of administration) and the Head of the Finance Department of the University of Augsburg, as well as with representatives of the boards who are responsible for the implementation of the cost-performance equation (KLR) at the University of Augsburg, were intended concerning the further procedure. The women's representative offered to establish these contacts. The project team furnished her with a short written statement concerning the meeting request as well as a description of the concrete project and an illustration of the relation between Gender Budgeting and cost-performance equation (KLR).

3.2 Telephone Conversations and Contacts with the Chancellor (Head of Administration) and the Finance Department

During the following weeks the women's representative as well as the project team tried to find starting points for the participation in the design of the cost-performance equation (KLR) as well as to establish the necessary contacts. This, however, failed due to the Chancellor's and the finance department's concerns. They did not see any options for the project team to exert considerable influence on this process. We got the definitive response that the design of the cost-performance equation (KLR) as well as its parameters were defined and that the wish to exert influence on it was neither possible nor of any help. Furthermore we were told that during this phase of the implantation of the cost-performance equation (KLR) to focus is on costs alone (and not on performances) and this could be realised by the respective experts only.

The project team then suggested introducing our concern during the next meeting of the budget commission in November 2007. This request had to be postponed on short notice, in lieu of that the administration suggested that the University of Augsburg's women's representative should submit the project team's propositions to the budget commission.

The women's representative presented our proposals for the support actions at the meeting of the Senate's commission on budgeting in November 2007. The members of the commission were interested in the findings and propositions. It was decided that the project team should present its findings and the support actions during the next meeting of the commission in January 2008.

The adjournment of the results' presentation and the option to convince the budget commission of the project team's proposal resulted in a two months delay of our schedule. Because of the much too strict time schedule of the project for a successful process support action, this delay considerably diminished the options to actively participate in the design of the cost-performance equation (KLR).

3.3 Telephone Conversations and Discussions with the Women's Representative and the Women's Bureau as well as Contacts with the Ministry of Science, Research and the Arts

Nevertheless we maintained our aim to concretely influence the implementation of the cost-performance equation (KLR) at the University of Augsburg. Thus several telephone and contacts between the German project team, the women's bureau and the University of Augsburg's women's representative took place during November and December 2007. It was not possible, however, to get in contact with any of the persons responsible for the implementation of the cost-performance equation (KLR).

The processes of the inner university distribution of funds' analysis parallelly consolidated the conclusion that the share of the free funds for the universities in Bavaria shows a too poor steering effect. It is therefore necessary to take action as to Gender Budgeting already at the prior institutions like the Ministry of Science, Research and the Arts or the Universität Bayern e.V. (University Bavaria, registered association). Thus members of the Ministry and the Universität Bayern e.V. were contacted.

We thought that additionally involving the Vice-president of the University of Augsburg, who is at the same time gender commissioner and Head of the Senate's Commission for Equal Opportunities in the process of our support action, seemed a reasonable step in order to accelerate the establishment of contacts as well as to enforce a better standing for the request.

3.4 Discussion with the Women's' Representative and the Vice-president, resp. the Gender Commissioner of the University of Augsburg, January 08, 2008

The meeting with the Vice-president and Gender commissioner could take place at the beginning of January. He was informed about the plan to take influence on the implementation of the cost-performance equation (KLR) and also about the reasons why the project team and the women's representative consider this as an important measure.⁶ In the course of the meeting it became obvious that the implementation of the cost-performance equation (KLR) will be a very operose process which will last several years. The project team's participation in this process would by far go beyond the time scope of the SSA. The Vice-president made clear, however, that an expertise by the project team would be of avail as suggestions are urgently needed mainly for performance criteria in the cost-performance equation – performance criteria which nobody knows how to set them up and how they could be integrated in the cost-performance equation (KLR) – maybe in addition even gender differentiated.

The Vice-president also recommended to pass this information on to the Senate's Commission on Equal Opportunities in the first place and also to the Senate's Commission for Budgeting. Plus he considered it as important to contact the study group at the Ministry of Science, Research and the Arts who is responsible for the design of the cost-performance equation at universities as also here a sensitisation is required for the problems which are related to the necessary involvement of the Equality Controlling in the cost-performance equation (KLR). The Vice-president agreed upon establishing the required contacts at the Ministry.

In addition, possibilities were discussed to exert a more effective influence on equal opportunities by means of the inner universitarian distribution of funds. The project team articulated their appraisal that the financial control has to apply already at prior authorities like the Ministry of Science, Research and the Arts or the University Bavaria (Universität Bayern e.V.) and offered additional expert talks for this purpose. Here as well, the Vice-president supported the search for the suitable contact persons.

The Women's Representative and the Vice-president agreed to the appraisal that the steering effect is only restricted on the universities' level due to the too poor funds, but they advised that the universities will soon have access to increased funds due to the additional funding which will be made available during the following years in order to meet the doubled

⁶ See chapter 4.1 for a more detailed description of the cost-performance equation (KLR) and the need to involve suitable parameters for the equality orientation in time

number of high-school graduates. The project team was asked to give recommendations concerning the most effective assignment of these funds' shares concerning equal opportunities.

3.5 Project Presentation and Communicative Validation, Senate's Commission for Equal Opportunities, January 16, 2008

All in all 16 persons belong to the steady Commission for Subjects on Equal Opportunities. Head of the commission is the Vice-president of the University of Augsburg and Gender Commissioner. In addition, the commission consists of the following members: five professors, two scientific employees, one representative of the non-scientific personnel, two students' representatives, the women's representatives as well as the equal opportunities commissioner, the Associate Women's' Representative, the (female) Consultant on Equal Opportunities as well as a representative of the staff of the women's representative, the latter two with consulting vote. The commission all in all consists of 12 women and 4 men.

The commission's chairman opened the meeting and introduced the project team. The project team presented the project, the most important results and the propositions concerning a concrete support of the university.

The presentation had a very positive feedback. The benefit of the EU-Project for the concern of equal opportunities within the university was stressed and the Women's' Representative made clear that this project was an impetus for developing an awareness concerning the importance of questioning the steering effect of funds within the university. There were thoughts whether to once more emphasize the immense importance of gender relevant indicators for the distribution of funds by writing a letter to the Bavarian Minister of Science.

A (female) professor suggested to also record the students' and professors' social status during the data collection for the cost-performance equation (KLR) in the future in order to be able to relate the individual careers not only according to gender, but also concerning the social background. The project team pointed out that this was another benefit of Gender Budgeting as an instrument that allows registering the variable "gender" in addition to other variables such as the social background if needed. In this connection it was emphasized that also BAFöG (state support) recipients will be recorded according to their sex in the future and that research on the continuance of students and academics as well as career developments will be made up. In addition it is planned to offer the option to link these data with the cost-performance equation (KLR) in the long run.

The Head of the Committee on Equal Opportunities and Vice-president pointed out that the cost-performance equation (KLR) is not popular at all by the scientific personnel – everybody knows that sooner or later they have to deal with the subject in order to define the performance in research and teaching. As, however, the implementation of the cost-performance equation (KLR) is now planned to be implemented within a schedule of 10 years, it was permanently adjourned. Another professor pointed out that this represents an enormous workload on one hand, however, is on the other hand important to set the essential course right from the beginning plus to approach at the point “where it hurts”.

The criteria for the Bavarian adjustment of the funds with the aid of the “inter-universitarian distribution of funds” were also asked for and it became obvious that there is quite some lack of information – these criteria which among others play a role in the decision about the amount of universitarian funds, too, are not very well known. The participants uttered their interest in the project team’s gathering information about possible modification options at the Universität Bayern e.V.. The Head of the Committee on Equal Opportunities and Vice-president again pointed at the problem that there was too little knowledge as well as too little interest in the performance criteria – either concerning their distribution of funds as effected up to now as well as concerning their future integration in the cost-performance equation (KLR).

3.6 Project Presentation and Communicative Validation, Senate’s Commission for Budgeting, January 23, 2008

Twelve persons belong to the Senate’s (steady) Commission for Budgeting. The university’s chancellor (head of administration) chairs the commission. Additional members are seven professors, a representative of the scientific personnel, a representative of the non-scientific personnel, a students’ representative as well as the university’s women’s representative. Acting as advisors, some more representatives of the administration and the scientific personnel attended the meeting. Officially, 9 men and 3 women are members of the commission.

The Head of the commission opened the meeting and introduced the project team. The project team presented the project, the most important results and the proposals for the concrete support of the university.

Subsequently general questions and comments were debated. One professor of social sciences and education e.g. considered it as important to promote male students in subjects in

which they are considerably under-represented as a measure of the implementation of equal opportunities and gender mainstreaming. The university is up to educate excellent young scientists without their gender playing any role. Restrictions which might exist up to now due to social circumstances which possibly hinder women and men from choosing certain fields of study have to be abolished.

Concerning the specific support action in regard of the cost-performance equation (KLR) it became obvious that most members of the Senate's Commission for Budgeting had an additional demand for information especially on the definition of performances in the framework the instrument cost-performance equation. During the course of the lecture and the discussion it became clear that the cost-performance equation (KLR) is not only a "special problem" for the administration and the business people, but that also the university's scientific personnel will be called upon developing performance indicators for research and teaching. It also showed that only the cost and expenditure types in the cost-performance equation (KLR) were subjects of a Bavarian discussion up to now. As regards to the performance the "Study Group University Accounting" currently acts on the assumption that the same quantitative factors will apply which already have been used for the output and demand oriented distribution of funds. It was debated whether these indicators are able to picture professional research and teaching sufficiently and what would be necessary to picture efforts towards equal opportunities in this system. During the meeting one of the scientific members made the proposition to invite an expert from the ministry to the commission who is supposed to speak about the possibilities to integrate equality relevant indicators in the cost-performance equation.

Some participants, however, uttered doubts about the integration of gender differentiated performance key figures in the cost-performance equation (KLR) being very labour-intensive and that the faculties could not cope with this additional workload. All in all it became clear that the scientific personnel under-estimated the cost-performance equation's (KLR) range as well as the amount of work required for it up to now. The project team's plan to have another expert talk with a representative of the Ministry of Science about the implementation of the cost-performance equation (KLR) at the universities is being supported plus the head of the finance department will recommend a suitable contact partner.

Concerning the second topic which was to be handled by the project team the decision was made that the Senate's Commission for Budgeting should receive propositions for a more effective integration of equality measures in the guidelines in order to discuss these.

The university's chancellor pointed at the importance to design them plain and easy to understand and perform.⁷

A professor of economics asked to receive a written short expertise about the future fiscal direction of the equal opportunities policy in order to discuss that with his faculty members and also to possibly adopt it within his faculty. A professor from the computing faculty too noticed some important starting points for the further discussion with his faculty in the lecture. Following a request made by the members of the Senate's Commission for Budgeting, the chancellor asked whether he could get the lecture in form of a data file so he could pass it on to the members of the individual chairs.

3.7 Expert talks with Representatives of the Ministry of Science and with Universität Bayern e.V. (University Bavaria, registered association)

The analysis of the inner-universitarian distribution of funds' procedures led to the finding that the share of funds to spare for the universities is too low in Bavaria to be in a position to exert sufficient influence on equal opportunities. Steering has to rather apply already at the "prior" institutions such as the Ministry of Science, Research and the Arts or the Universität Bayern e.V.⁸ (University Bavaria, registered association), who exert considerable influence on the amount and distribution of the funds. In addition, the discussions at the university as well as the debates about the communicative validation of our results clearly showed that the persons concerned at the university have a more or less considerable lack of information concerning the mechanisms going on in those "prior" organisations – except those persons directly involved in budget subjects.

The German project team therefore had several expert talks with members of the ministry and the Universität Bayern e.v. within the frame of the SSA. Thus it was possible to gather further information for the recording of the important set variables in the cost-performance equation (KLR). Estimations concerning the future of the distribution of funds in connection with the New Public Management instruments at universities, like agreements on objectives and global budget, were additionally obtained. Thus new starting points concerning how to apply these instruments for equal opportunities for women and men at universities can be named. The following sequences will show the experts' evaluations concerning the subjects. These are not always identical, however, they reflect a unitary tendency.

⁷ Also see chapter 4.2.2 recommendations concerning the distribution of funds

⁸ Further information about the Universität Bayern e.V.: www.uni-bayern.de

3.7.1 Evaluation of the Cost-Performance Equation (KLR)

The main reason for a cost-performance equation (KLR) is to make the distribution of funds transparent. Thus, the cost-performance equation (KLR) is supposed to mainly render information about resources required plus to serve as a steering instrument for the university itself as well as for the (Bavarian) parliament. The university has to be in the position to give account to the parliament concerning the distribution of funds. The cost-performance equation (KLR) is a mandatory condition for the distribution of funds within the framework of future global budgets.⁹

3.7.2 Evaluation of the future Universitarian Distribution of Funds and Steering

The current system of creating incentives by the aid of countrywide performance and demand oriented distribution of funds shows steering effects, there are, however, some weaknesses. On one hand this system is not transparent enough which has a negative affect on the incentive effect and on the other hand the rigid allocation scope limits the effectivity as a university's improvements can only result in a financial plus when other universities have a loss in quality at the same time.

The Universität Bayern e.V.'s pronounced goal is the quick introduction of a global budget for the Bavarian universities (UB 170-206). After that, a new basis also for the inter-universitarian distribution of funds has to be established. A new study group at the Universität Bayern e.V. is currently considering the possibilities to make the inter-universitarian distribution of funds compatible with the new management instrument "agreements on objectives". This subject is also supposed to be linked to a global budget in the future and here again, the cost-performance equation (KLR) is an absolute key condition.

3.7.3 Evaluation of the Usefulness of New Public Management Instruments for Equal Opportunities

Equal opportunities and the increase of the women's share are considered as a vital subject at the universities, together with the need to cope with the future rush of students originating from twice as many high school graduations in the year 2011 in Bavaria ..¹⁰ These two demands are being seen in a correlation: during the next 10 to 15 years a great number of new universitarian jobs will have to be made available. According to the general appraisals, this will result in a more or less unavoidable increase of the women's share. However, the pronounced intention is to also systematically use this development in order to encourage

⁹ see also chapter 4.1 Cost-performance Equation (KLR)

¹⁰ The reason is a reduction of 13 years of school to 12 years which results in a double graduation of the slow and the fast track.

appointments of women. This is also one of the goals for the next round of agreements on objectives.

Agreements on Objectives

The most important advantage of New Public Management instruments is their approach by results which has to be considered as a paradigm shift. Financing used to have a distinct input-orientation whereas nowadays it is about achievement of objectives and competition concerning the best concepts for it. This becomes obvious in the new instrument of agreements on objectives which will lead to an even greater differentiation of the universities, also in regard to the promotion of equal opportunities. Here as well, this competitive situation will result in new performance criteria. The criteria of the “family-orientated university”, for example, do already exist. This could be a competitive advantage concerning the university’s attractively not only for women, but also for more family-orientated men.

Incentive Systems

So far, solely absolute values of female professorships and state doctorates are used as indicators for the performance parameter “equal opportunities” (“bonus per head counting”). The financial advancements which can be achieved by this are on one hand too low to trigger a strong steering flow. On the other hand, these equities do not represent a valid indicator for having done a good job concerning equal opportunities as the percentage of women in certain fields of study are influenced by specific female interests. Usually those departments where the percentage of women is already high profit from this system, whereas technically orientated departments are disadvantaged even if they do perform a good job concerning equal opportunities. Therefore, the “equality parameters” used so far are being evaluated controversially.

Cost-Performance Equation (KLR)

The cost-performance equation is assessed to maybe offer great options for the work towards equal opportunities. This instrument could offer differentiated information which allows a very detailed follow-up on requirements in resources and performances, also in regard to the efforts for equal opportunities – provided, however, that the universities seize these options and apply this instrument.

3.8 Concluding Meeting with the Representatives of Equal Opportunities at the University of Augsburg, March 06, 2008

A concluding meeting between the project team and the University of Augsburg's Women's Representative, the head of the women's bureau, a professor of the Senate's Commission on Equal Opportunities (Gender Commissioner), as well as a colleague of the newly found competence center of the University of Augsburg took place on March 06, 2008.

One subject of this meeting was to inform the representatives on equal opportunities about the project's further process since the group's last get-together. At first, the project team introduced the results from the expert talks on the ministerial level concerning the two instruments *cost-performance equation (KLR)* and *incentive system*. Then the participants discussed about which further concrete steps the university can take in the future in order to place equality aspects in these instruments and to use them for the advancement of equal opportunities.

During the second part of this meeting, the participants discussed how the additional support propositions which could not be dealt with within the EU-project should be implemented later on:

- by improving the communicative structures between the central women's representative and the faculties' women's representatives
- by integrating equality aspects in the agreements on objectives between the ministry and the university, as well as between the university and the faculties
- by designing and conducting a conference about "Gender and Excellency"
- by allocating performance-linked payments in a gender fair manner.

The university's further proceeding planned in this meeting will be described in chapter 5.

4. Proposal of Instruments

After consultation with the University of Augsburg, the cost-performance equation (KLR) as well as the inner-universitarian distribution of funds were formulated as two instruments which can be utilized for the improvement of gender equality in science. The following paragraphs will describe these two approaches in detail.

4.1 The Cost-Performance Equation (KLR)

Already ten years ago, the scientific literature described the currently ongoing reform in the academic sector as a shift from a “political paradigm”¹¹ to a “management paradigm”¹².

This shift based on the assumption that an improvement of the universities’ performance efficiency could only be achieved by the implementation of new budgeting, information and invoicing systems.¹³

Meanwhile, the implementation of a cost-performance equation (KLR) has been placed in the Higher Education Act of Bavaria (Bayerisches Hochschulgesetz) and is binding for the universities. The Bavarian Ministry of Science, Research and the Arts therefore constituted the working group “Academic Accounting”. This working group consists of representatives of the Bavarian universities, a representative of the universities of applied sciences as well as colleagues from the Institute of Academic Research (Hochschulforschung) (all in all, ca. 2/3 men and 1/3 women), whose task it is to develop a functional design.

A cost accounting system for universities provides the creation of transparency and thus serves the purpose to support the management in their decision making.¹⁴ The Bavarian Government, too states the transparency of the costs above all as a motivation for the implementation of the cost-performance equation (KLR). In addition, the cost-performance equation (KLR) is supposed to integrate information about the entire organisation so it is possible to prepare a balance sheet by comparing the performance with the information on the expenses. So far, this was not possible in such a differentiated manner (WS 36-46 und 568-578). At the same time it is necessary to critically discuss and reflect the university-specific design, needs and options for an cost accounting system as an operational instrument - originating from the free economy – in a situation of increasing responsibility and aca-

¹¹ Meant are here the group universities of the 1970ies, the universities as a political place, where the various social groups dealt with concerns of the social policy.

¹² E.g. Teichler 1998

¹³ Budäus, Strocke 2002, p. 1

¹⁴ Kirchhoff-Kestel 2006, p. 114

democratic autonomy as well as the creation of a profile and the competition between the universities plus the considerable discrepancies between the universities' funding methods .

According to Kirchhoff-Kestel the following situational factors are to be considered which influence the design of an academic cost accounting system:

- Objectives and tasks of a university
- Administrative and organisational structures and their decision making facts at universities
- Performance delivery at universities
- Market and competition in the academic system
- Basic legal conditions and funding of universities¹⁵

Apart from **formal objectives** for the cost accounting system (like e.g. the controlling of the economic efficiency, financial planning and controlling), a university is above all affected by **content-related objectives**.

This means that a view only at the costs as a basis for the decision making is not sufficient at universities as the public contract does not primarily require from them to save expenses but to grant a top-quality research and teaching as an objective. "Thus concepts which combine costs, resp. expenses and performance-related information, are required".¹⁶ This means that also the scientific output and outcome has to be factored into an academic accounting system – besides of money-related costs (measured e.g. via the number of achieved targets following the agreements on objectives or by aid of evaluations) which allows a qualitative assessment of the performance.

In order to cope with the qualitative demands from an accounting system at universities, it should be possible to utilize a cost and performance management in a way that provides the possibility to design programs, potentials and processes at universities according to economic **as well as** qualitative criteria. Apart from good research and teaching the actual gender equality is an essential quality criteria (see et al. the German Hochschulrektorenkonferenz 2006, 31) which has to be included in an academic accounting system.

4.1.1 Objectives and Tasks of a University

When a university has a clear public contract concerning research and teaching, mainly content-related objectives are important. Other than in the case of private enterprises, economic

¹⁵ Kirchhoff-Kestel 2006, p. 27-102

¹⁶ Kirchhoff-Kestel 2006, p. 4

formal targets like cost-effectiveness and efficiency concerning the performance or liquidity and profitability should not be as important as the content-related objectives. The focus on the introduction of economic steering instruments resulted in the neglect of content-related objectives at the universities, although they are of vital importance for the universities' success to reflect these goals as an organisation within the scientific system and to appraise any instrument concerning its suitability in order to achieve these goals.

Objectives at universities can be distinguished as follows¹⁷:

Objectives for the Performance Outcome (content-related objectives), which emphasize the outcome aimed at in the various target groups. Good career opportunities for graduates or excellency in research, for example, can be considered as objectives for the performance outcome at universities. The implementation of equal opportunities for women and men can be defined as an objective for the performance outcome.

Objectives for the Performance (= content-related objectives), define the output in certain performance units. Objectives for the performance can refer to e.g. the number of graduates, the number of third-party funds projects or the amount of the acquired third party funding. From an equal opportunity viewpoint number of projects on gender subjects, the number of students, who do their doctorate or qualify as professor about a gender-related subject, as well as the amount of third-party funds for projects for the improvement of gender fairness, could be included.

Capability and Procedure Targets (= a mix of formal target and content-related objective) which refer to procedures and resources within the university. The assignment of highly qualified staff, for example, a short duration of study or the internationality of the research can represent capability and procedure targets at universities. When referring to gender fairness, the total number of female professors as well as the internationality of the visiting professors (male and female) who lecture (also) on gender issues and gender-related research, or the extent of multi-disciplinarity in dealing with subjects of gender research, could be recorded.

Formal targets, which clarify the further basic conditions for the university's actions. Here, the cost-recovery on third-party funds, for example, could be mentioned.

¹⁷ As to the targets see Kirchoff-Kestel 2006, p. 35-43

When having a look at the targets and tasks of a university as described above, an accounting system for universities could be used et al. for the determination of success. In case of agreements on objectives, the system should control the measurable rates of the target achievements. Qualitative performance ratings which cannot be measured should be explained in a supplemental reporting and informational system, like, e.g. Austria does with the intellectual capital report.¹⁸

4.1.2 *Administrational and Organisational Structures plus Decision Making Facts at Universities*

Universities are, in contrary to private enterprises, only loosely linked systems with a high grade of decentralization.¹⁹ There is a general management by the president, however, the individual faculties are for the most part self-determined in the scientific area. Well-defined hierarchies are to be found mainly in the administrational field. Due to the modified regulations of the *Länder* (the individual federal states), the presidents' responsibility grows. Therefore, an internal accounting system can be seen as a supplementary support for the presidents' decision making – also with regard to the communication with the individual faculties and the administration.

How decisions about funds not linked to personnel or building measures are determined within the University of Augsburg, was extensively described in the reports "The situation of women and men at the University of Augsburg" (Zebisch/Pichlbauer/Mircea 2007) and „The budgeting process at the University of Augsburg" (Rothe 2007). As became obvious, the common target of equal opportunities in the budgetary context has only a marginal importance up to now. It can be expected that this applies also for the design of the very important and influential future academic accounting system.

4.1.3 *Performance Delivery at Universities*

Universities, as public administrational establishments, produce for the most part services. These can be divided in research, teaching and other services (internal and to third parties).²⁰

The substantial characteristics of the services universities render, include:

- their immateriality
- the existence of external factors which influence the delivery of performances, as well as

¹⁸ BGBl. part II 63/2006 (2006a): Regulation concerning the intellectual capital report (Wissensbilanz-Verordnung – WBV), <http://ris1.bka.gv.at/authentic/index.aspx?page=doc&docnr=3>.

¹⁹ Kirchhoff-Kestel 2006, p. 47-66

²⁰ Kirchhoff-Kestel 2006, p. 70

- the need for willingness to perform.

Further characteristics of the performance delivery at universities is **the personnel intensity**, the human being is the dominant “production factor” in all the universities’ services. Accordingly, the payroll costs are the biggest expense factor with about 70%. Another characteristic of the performance delivery is the multidisciplinary in study courses and research projects. When taking this performance attribute seriously, lecture lessons and research projects on gender-related subjects stand out in particular as they always have a multidisciplinary approach.

A third characteristic of universitarian performance is the combined production of research and teaching and between individual faculties. This is a special challenge for an academic accounting system as it would have to make a calculational distinction of the performance from research and teaching.

Constituents of academic performance are target, quantity and quality components. The universities’ performance can be pictured as performance capability, performance process, performance output and performance outcome. Indicators are required in order to be in a position to record the performance. Due to the immateriality of performance and the missing evaluation by the market (in an economic sense), the financial activity recording is difficult. The recording of non-financial qualitative and quantitative (real) performance variables, which refer to the input, the process, the result and the outcome of the activity recording, is thus necessary. When designing the internal accounting system and the activity recording, it has to be at the same time taken into consideration that due to the combined production of research and teaching and the multidisciplinary the major part of the costs in faculties accumulate as fixed costs..²¹

4.1.4. Market and Competition in the Academic System

Competition used to be a rather inferior factor at the universities which is now gaining more and more importance. Competition can exist within a university (e.g. concerning the amounts of the acquired third-party funds), between various universities on Länder (federal state), national or international level as well as between scientific “communities”. A competition assessment system which is widely established now are the so-called rankings, whereas the quality of the individual evaluation criteria’s quality is by no means indisputable. Gender fairness as one of the universities’ general objectives according to the basic regulations of the universities does not play any or only an inferior role in most of the rankings. The universities’

²¹ Kirchhoff-Kestel 2006, p. 66-76

ranking according to equal opportunities aspects of the Centre of Excellence Women and Science²² is an exception.

The request for transparency by performance comparison and benchmarking results in the necessity that also an academic accounting system is in the position to reflect these comparisons.²³

4.1.5 Basic Legal Conditions and Financing of Universities

The universities, as publicly funded institutions, are subject to the legal regulations of the state (national) and *Länder* (federal state). In addition to the obligation for research and teaching, this also includes the advancement of actual equal opportunities for women and men in science.²⁴ Et al. the tasks, the performance and organisational structure, the public sector employment and public services law, the accounting system as well as the universities' funding count as legally defined domains.

The public universities' funding is still mainly done via funds for the basic furnishing by the national ministry and the *Länder* (federal states), third-party funds, own revenues (including the tuition fees since 2007) as well as other allocations and subventions like e.g. earnings from assets or donations.²⁵ From the mid 1990ies on, national funds or funds of the *Land* (federal state) have been increasingly distributed by indicator based funding formulas, incentive systems and agreements on objectives.

The staff appropriations are one of the most important subjects for which the universities want to achieve legal modifications and more autonomy. The legal basis here is the freedom of research and teaching granted by the basic constitutional law and which refers to academic, financial, personnel-related and organisational aspects.²⁶ An academic accounting system is intended to also support remuneration decisions regarding a performance oriented remuneration of professors. Thus the cost-performance equation (KLR) could also be used for revealing discrepancies in the remuneration of women and men provided an appropriate data administration and accordingly serve as a basis of decision making for a systematic steering towards equal opportunities for both sexes.

²² see et al. Hochschulranking nach Gleichstellungsaspekten (2007), 2. Fortschreibung, cews.publik.no10, http://www.cews.org/cews/files/447/de/cews_ranking2007_WEB.pdf (11.3.2008)

²³ Kirchhoff-Kestel 2006, p. 76-81

²⁴ Hochschulrahmengesetz § 3

²⁵ a detailed description of the German universities' funding can be found in : Analysis of the national framework of the situation of women and men in science in Germany (WP 4): www.frauenakademie.de/projekt/eu_gender-budgeting/gender-budgeting_reports.htm

²⁶ Basic Constitutional Law § 5 clause 3 as well as articles about the academic policy of the Hochschulrektorenkonferenz 1999, p. 2

4.1.6 Reflection of the Cost-Performance Equation (KLR) at Bavarian Universities

The first phase of the cost-performance equation (KLR), i.e. the presentation of the costs, is supposed to be implemented in Bavaria by the end of 2008. The performance-related subjects are supposed to follow in 2010. (WS 497-521)

4.1.6.1 Presentation of the Costs

The cost-performance equation (KLR) at the Bavarian universities records all costs which are allocated by the government. (WS 184-186). These costs are at first divided in a three-step system according to cost types, cost centres and a cost unit invoice and then allocated to an organisational unit. (WS 107-109) . The individual full professor is the final cost centre according to the universities' concept. (WS 200-201) Cost types, for example, are differentiated in fixed costs, variable costs, direct costs or indirect costs. (WS 52 – 54) For the ministry, the recording of financial variables is the first point to deal with in the cost accounting within the cost-performance equation (KLR). The still receivable formulation of the performance subject is supposed to be carried out in a more differentiated way. (WS 289-292)

The fact that the feature gender is not directly allocated to the costs when speaking of the expenses according to the current concept of the cost-performance equation in Bavaria, is a critical factor in our opinion. According to the current status, this can only be effected by a linking between one data base system with another. On the scientific personnel's level, the feature is presently stored in the salary dataset within the remuneration system or in the personnel rationing system (WS 75-82) . On the students' level as well, the information about the sex is only possible via the allocation to a name in the matriculation database. Thus more time and effort is required in order to be in the position of preparing a gender differentiated analysis. In addition, the analysis might be quickly scrutinised in regard to employee representational regulations as the feature gender is allocated to an individual person. (WS 117-121)

Proposed Measures:

- The expenses as well have to be recorded in a gender differentiated way
- The feature/attribute female/male needs to be integrated in the cost-performance equation (KLR) anonymous and without stating the persons' names

4.1.6.2 Presentation of the Performance

According to current considerations, mainly those performance criteria are being recorded which are already known from the performance and demand-oriented allocation of funds.

Among these performances, which can be opposed to the expenses can be integrated on the students' level as:

- Number of students (with various features like female or male, members of the EU or from abroad (and abroad the EU), first semester, standard period of study, standard period of study plus one semester, guest students), number of graduates, also within the standard period of study
- Differentiation according to the degree like bachelor, master or diploma or state examination
- the students' average period of the professional studies. (WS 249-268)

Counted on the employees' level are:

- conferrals of doctorate
- state doctorates
- number of junior professors
- number of spin offs (is being debated)
- number of the acquired third-party funds and their origin
- number of publications: only quantitatively (WS 249-268)

The universities have certain liberties concerning the design of the cost-performance equation and the parameters. The Freistaat Bayern (Federal State of Bavaria) makes a basic concept and the universities have a detailed concept from the study group "academic accounting" (WS 480 – 484). The costs' and the financial allocations' presentation is obviously of utter importance. In regard to the performance, the above mentioned parameters will not directly be included in the cost-performance equation (KLR), but the linking with the personnel management system on the employee's level and with the study and exam administration on the students' level is required.

According to the ministry's statements the information concerning performance are „basically available at any time, however, not stored in the cost-performance equation (KLR) system. And this is exactly what the linking is intended for. The linking with the personnel management system is required." (WS 236-242). This differentiation is one reason for misunderstandings in the communication as the term "cost / performance equation" is oftentimes used for the expenses within this accounting only, whereas for the most part the term "reporting" is used for the performance within the cost-performance equation (KLR) or also for the linking of the costs with the performances. (WS 385-390)

Thoughts about integrating qualitative aspects via suitable key figures (indicators) in a cost-performance equation (KLR), are rather new in Bavaria because only the expenses' design was conceived so far whereas the performances design is supposed to be developed until 2010. The fact that the definition of performance "is unfortunately (...) conceptionally a little bit difficult in the academic field. Here you actually don't have a calculation which is behind the matter. In case of a cost account you do: there you get the money. And the subject of performance is actually not a calculation. This is more a presentation of performance" (WS 419-424) . These difficulties impair the effort to describe performance in research and teaching as a measurable variable, just as the advancement of factual equal opportunities for women in science.

The promotion of women and equal opportunities for women and men in science is mentioned as a central aspect in the Bavarian academic regulations. The ministry's working group "academic accounting" however, considers this as a task within the so-called quality-offensive of the State of Bavaria. They do not see a relation to the cost-performance equation as this would deal with merely financial aspects which are understood as gender-neutral.

A specific consideration of gender was not task of the ministry. If the aspect of equal opportunities was important for a university then the university could integrate the topic in its specific design of the system: "We cannot really tamper with that. We wouldn't even want to." (WS 360-463)

Proposed Measures:

- clarification and classification of the terms "cost-performance equation" (KLR) and "reporting system". This applies for the presentation of the subject performance and the comparison of the performances with the expenses.
- qualitative performance parameters should be included in a cost-performance equation (KLR) via key-figures

Example for Gender Sensitive Parameters and Key Figures in Science

- Number of decision making bodies concerning research questions, as well as the constitution of participants according to sex and status (e.g. president, substitution, etc.)
- Amount of public allocations for research and the allocation of the funds according to the full professors' sex
- Amount of third-party funds (public as well as private) for research and the allocation of the funds according to the full professors' sex

- Amount and origin of the funds for equal opportunities and gender mainstreaming projects
- Number of female and male employees in research projects including the amount of the salary and the term of the employment contract according to sex
- Integration of data which can show career developments, according to sex

Example for Gender Sensitive Parameters and Key-Figures in Teaching

- Number of hours in which teaching staff actually teaches, according to sex and classification
- Number of supervision hours which teachers spend on students, according to sex and classification
- Gender-differentiated involvement of the teaching evaluation by student in the cost-performance equation (KLR)
- Integration of gender-relevant questions into teaching (yes / no)

Proposed Measures:

Gender experts should be involved concerning the formulation of qualitative gender differentiated parameters for the cost-performance equation until 2010.

4.1.8 Summary

As a summary we can state that economic aspects at universities will gain importance in relation to their getting more financial self-government and according to the altered revenue options.²⁷ Thus it is important to integrate the advancement of equal opportunities and equality of women and men into the academic accounting systems from the very beginning.

The instrument of the cost-performance equation (KLR) is basically usable to uncover the actual equal opportunities of women and men in science. And it can increase the transparency concerning the *performance* of women in science. The cost-performance equation (KLR) can therefore be utilised as a controlling, resp. monitoring instrument. This, however, requires an early and continuous consideration of gender differentiated qualitative and quantitative parameters. Therefore, gender experts should be included in the continuous process of designing the cost-performance equation (KLR).

In addition, an accounting system needs to be capable of separately representing the university as a whole, as well as the individual organisational and administrative levels (like e.g.

²⁷ Kirchhoff-Kestel 2006, p. 43

chairs, fields of study, central sectors).²⁸ From our point of view it is also necessary that all data are continuously recorded in a gender differentiated way. Plus the system should be capable to assign funds to specific “topics”, like e.g. the topic “advancement of equal opportunities of women and men” or “promotion of young scientists”²⁹

4.2 Inner Universitarian Distribution of Funds

4.2.1 Evaluation of the current situation

The percentage of the funds which are freely disposable at Bavarian Universities amounts to only about 10% of the public allocation of funds (the so-called title group 73 for research and teaching). About 70% of the funds are tied to the personnel (staff appointment scheme), about 20% are tied to administrative expenses for administration and other restricted funds. The freely disposable funds for the University of Augsburg amounted to Euro 5.8 million in 2007. This represents a share of about 8% of the university’s entire budget, which amounted to Euro 70.7 million in 2007 (without tuition fees and third-party funds).

Up to 5% of the freely disposable funds are allocated according to criteria related to equal opportunities at the University of Augsburg. The mode of the distribution of universitarian funds (the countrywide financial equalisation between the universities of Bavaria as well as the specific inner-universitarian distribution at the University of Augsburg) was described in detail in WP 8 of this project.³⁰

Amounts between Euro 1,500 and Euro 13,500 for the individual departments (2007) were calculated in an analysis of the incentive for equal opportunities’ financial results. These amounts lead to the supposition that equal opportunities parameters result in an only minor steering effect. Plus we have to mention that it is obvious that these funds were not always invested in the advancement of women, but were at least partially integrated into the general faculties’ budget (at least during the past few years).

We can basically state that the share of the freely disposable funds from the state’s budget in Bavaria is too small to achieve a sufficient steering effect towards higher percentages of women in academic leading positions. Thus we reached the belief during the course of our project that it is not sufficient for the time being to just approach individual universities when wanting to develop instruments for gender budgeting in the academic and scientific field.

²⁸ Kirchhoff-Kestel 2006, p. 99

²⁹ Concerning other subjects see Kirchhoff-Kestel 2006, p. 98-101

³⁰ Zebisch/Pichlbauer/Mircea 2007

Steering has to be rather applied already at the prior institutions which mainly pre-structure the amounts of the funds for universities as well as their distribution. This is on one hand the Ministry of Science, Research and the Arts and on the other hand the University Bavaria (Universität Bayern e.V.), who can exert a major influence on the amount of the academic funds as well as their distribution to the individual Bavarian universities.

The situation of academic funding in Bavaria is, however, currently in a period of upheaval which on one hand makes it more difficult to give concrete statements concerning steady, long-term perspectives. On the other hand though this period of upheaval would offer new options to exert influence on the design of decisive actuating variables for the advancement of equal opportunities already at an early stage.

4.2.2 Recommendations within the Framework of the Current Funding Mode

The recommendations to be presented here bear the difficulty to propose practicable ways despite of these imponderabilities, for the near future just as well as for the remote future. However, the current financing mode at Bavarian universities via a budget plan will probably remain relevant for some more years. In order to be in a position to utilise this as efficiently as possible for the advancement of equal opportunities, we recommend the following procedures:

4.2.2.1 Allocation of Funds

The allocation of funds to the Bavarian 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 scheme, property-related budget and investments. Due to the Ministry of Finance's budget specifications there was no increase concerning the basic funding of the universities during the past years. The instrument of agreements on objectives with the Bavarian universities has been applied since 2006, however, has had only marginal influence on the distribution of funds up to now. This situation aggravates an output or even outcome-orientated strategy of the University of Augsburg. The still only sparse (financial) rewarding of a university's profile setup results in the internal steering options being also only marginal (see Erbe 2006, par. 3.3). Thus, the Bavarian Ministry and the Universität Bayern e.V. would now be the suitable contactors for Gender Budgeting topics. The university's administration could forge the following paths:

Proposed Measures

Actions concerning the Bavarian Ministry, resp. the Universität Bayern e.V. (University Bavaria, Registered Association):

- **To exert influence on the state's criteria for the distribution of funds** (in this regard see Bayerisches Hochschulgesetz (Bavarian University Legislation) chapter 5, par 2):
 - to attach a higher importance to outcome and qualitative parameters; this can be carried out within the framework of the agreements on objectives between the university and the Bavarian Ministry, as well as concerning the inter-universitarian distribution of funds.
 - to demand measurable objectives concerning the formulation of equality targets in the agreements on objectives for all universities in order to make a benchmarking between the universities possible.
 - to increase the share for successful equal opportunities efforts when distributing the funds and thus increase the incentive for establishing equal opportunities
 - to establish an account for innovations as to equal opportunities on the *Länder* level (the individual federal states' level); thus additional funds would be rendered for equal opportunities (which would counter the effect of the zero-sum game due to the rigid distribution regulations)
- The universities should use their options to exert influence in order to achieve the **global budget** within the medium term. The best steering options towards equal opportunities open up when the possibilities of a flexible application of resources can be used within a global budget's framework. The Bavarian Higher Education Act specifies this option in chapter 5, par. 4. Relevant experiences are already on hand in some *Länder* (federal states) in Germany, like e.g. in North Rhine-Westphalia (see Erbe 2007, 29f). The University of Vienna as a member of this project network also has experiences with the global budget³¹. The global budget indeed does not represent a guarantee for equal opportunities per se and it will remain necessary to establish equal representation structures in the boards at the individual universities. Women must be present in the operational centres responsible for the distribution of budgets also under the proposition of global budget funds as global budgets can imply that distribution structures which used to be standardised might be replaced by less formalised and more individually formulated distribution regulations in which women have less opportunities to enforce their claims due to their weaker involvement in networks and informational centres of power. When, however, the political will to realise equal opportunities exists, global budgets will offer the

³¹ Also see Zebisch/Pichlbauer/Mircea 2007 and Klatzer/Mayrhofer/Neumayr 2007

universities better options to generate a stronger steering effect towards equal opportunities via financial incentive systems as it used to be the case.

Inner-Universitarian Measures

- to conduct a systematic personnel development as funds are mainly linked to this subject on a long term. This factor, however, will not structurally be changed by a global budget. In the field of personnel development, it is possible to go back to well-proven plans for the promotion of young scientists. A long-term funding of suitable mentoring programs is of utmost importance.
- to monitor equal opportunities supported by an adapted and in this respect significant cost-performance equation (KLR) (see chapter 4.1 and Debski et al. 2007, chapter 5.6).

4.2.2.2 Inner-Universitarian Distribution of Funds

As already described above, the inner-universitarian distribution of funds via equal opportunities parameters produces an only limited steering effect for the advancement of women. The problematic factors are:

- a too low amount of funds.
- women oftentimes considerspecial awards, like e.g. Euro 1,000 more for the state doctorate of a woman as discriminatory.
- in addition, absolute numbers do not measure the faculties' efforts concerning equal opportunities. Therefore, departments with a relatively high percentage of women do not have a real incentive to get involved with equal opportunities.
- Allocated funds for the "successful establishment of equal opportunities" are not always invested in the advancement of female students and scientists.

Proposed Measures:

- an increased importance of equal opportunities in regard to the distribution of funds
- Instead of absolute numbers we recommend numbers based of the development/progress over time (referring to changes over time in relation to the figures before, with regard to input and output as well as the degree of performance).³²
- Funds from title group 73, which are distributed according to the criteria of equal opportunities have to be bindingly spent on the advancement of women within the department or else they will be reclaimed.
- As an outcome-oriented, additional incentive system for the central steering: the establishment of an account for innovations aiming at equal opportunities for all departments

³² Frank Ziegele (2000) discusses various options for the advancement of equal opportunities by the distribution of funds – for detailed quotes see Erbe 2007, p. 28.

and the university as a whole from which funds are distributed either via application procedures or agreements on objectives. The Women's Advisory Council should determine the distribution of funds. The funds required for the account for innovations could be taken from the additional funds ("overhead funds", ca. Euro 1.5 million) which the universities now receive in order to cope with the twice as high number of high school graduates in the year 2011..

4.2.2.3 Distribution of Funds within the Faculties

A view upon the university's entire budget is insufficiently differentiated not only because successful implementation of equal opportunities for women and men in science widely depends on the faculties (concerning the faculties' specifics, see Zebisch/Pichlbauer/Mircea 2007). Thus, also the faculties' individual budgets should be analysed. The use of the freely disposable funds in the faculties is person-related and therefore offers the possibility to differentiate between female and male recipients. A corresponding documentation would offer the option to conduct a gender sensitive evaluation of funds also concerning the academic teaching's enhancement and improvement and could also be used for steering purposes.

Same applies for the faculty-internal use of tuition fees used for the advancement of equal opportunities. These funds go directly to the faculties and have to be used for the teaching's enhancement according to legal specifications. Linking this with the quality management of teaching would seem to be a reasonable step – i.e. performance indicators could be developed from the courses' evaluation by the students and these could be then used as steering parameters for the faculty's internal distribution of the funds coming from the tuition fees. Thus also department internal shares of the tuition fees could be linked to performance criteria of the courses, similar to the inner-universitarian distribution of funds which is linked to performance and demand criteria, plus a certain percentage could also be distributed according to equal opportunities criteria. The cost-performance equation (KLR) could support this – provided, however, that it can be analysed, also in a gender-differentiated manner, broken down to the chairs', resp. professorship level.

5. Sustainability of the SSA and Perspectives

5.1 Plans of the University

Further plans of the university based on the information from the expert talks on ministerial level, as a result of the communicative validation in the commissions and following the final meeting with the women's representative and equal opportunities' commissioner:

5.1.1 Cost-Performance Equation (KLR)

It was decided to proceed as follows:

- The university's administration will receive propositions to conduct a study group at the university to work on the now upcoming design of the performance parameters in order to discuss indicators concerning the quality of research and teaching as well as equal opportunities. This study group should include representatives from the financial unit, scientists and gender experts.
- As an example for Good Practice, the President of the University of Frankfurt will be invited to a corresponding committee conducted by the University of Augsburg as the Frankfurt university is said to already have experience concerning the integration of qualitative criteria for academic research and teaching and maybe also equal opportunities in the cost-performance equation (KLR) according to the participating gender commissioner.
- The involvement of scientists and gender experts also on the *Länder* level (individual federal states) in the now upcoming design of the performance parameters will be encouraged in order to make sure that not only quantitative aspects will appear in this academic steering instrument.

5.1.2 Incentive System for the Advancement of Equal Opportunities

In addition to the mere head counting, also new parameters and outcome-oriented aspects are supposed to be now integrated in the incentive system. Practicable instruments could be:

- to inform about the glass ceiling index per department or chair
- to consider and reward successful efforts in equal opportunities in the long run (e.g. growth rate)
- to improve public relation efforts in order to add weight to the promotion of equal opportunities and equality-oriented teaching
- to tender a competition for equal opportunities at the university
 - Concepts for the advancement of equal opportunities as well as for gender reflexive teaching will be submitted.

- The selection could be made by a board consisting of the women's representatives of the departments and the central women's representative in order to ensure that the various needs of the departments and chairs will be taken into consideration.
- The competition could be partially financed from the additional funds ("overhead funds", ca. Euro 1.5 million) made available for coping with the twice as many high school graduates in the following 2 or 3 years.
- To determine that funds supposed to be invested in equal opportunities efforts and which the faculties did not spend for this purpose will flow into a common account from where they can be invested for gender-oriented projects.
 - The allocation should be effected according to the allocation in the competition.

In addition, it was once more clearly specified that it is absolutely necessary to exert direct influence on the way of recruiting personnel at universities and especially on the appointment procedures. This lead to yet another important measure for the advancement of women in science.

5.1.3 Measures for a Modified Personnel Recruiting

There are plans for conducting a study group to take place at the university in this year and then on a regular basis about the topic "gender sensitive recruiting of personnel".

- Experts will be invited who will inform about open or hidden discrimination in appointment procedures and present results of the latest research.
- A study group will additionally be conducted to deal with the modes of appointment und recruiting procedures who again will work on the problem how higher qualified women could be encouraged to apply for state doctorates.
- Apart from that, the women's representatives of the departments are supposed to be trained concerning a professional proceeding in appointment and recruiting procedures still in 2008.

5.2 Implementation of the Additional Specific Support Action Propositions

5.2.1 Improvement of the Communicative Structures between the Central Women's Representative and the Faculties' Women's Representatives

In order to achieve this, the women's representatives of the departments are supposed to be trained as a first step in April 2008. This training is supposed to deal above all with the prob-

lems of the women's representatives of the departments and to find options for a more effective support and cooperation between these women's representatives.

The central women's representative and the women's representatives of the departments are supposed to be trained as a second step. This training will deal with the cooperation and bilateral support between the women's representative who is working on the entire university's level and the women's representatives in the departments. This is basically planned as a long term project.

5.2.2 Orientation Towards Equal Opportunities in Agreements on Objectives

The next agreements on objectives will be negotiated in Autumn 2008. In order to better integrate equal opportunities aspects in the agreements on objectives between the ministry and the university, as well as between the university and the individual departments, a professional proceeding is required. The women's representative will engage the corresponding personal resources in order to achieve this target.

According to statements in the expert talks, the central subject of the agreements on objectives for 2009 will be the coping with the doubled number of high school graduates. Due to the fact that the universities will get the option to fill vacancies, resp. could already fill vacancies, the ministry attaches value to parallelly increase the percentage of women among the professors.

- The women's representative will attempt to exert influence on the currently ongoing appointment procedures.

5.2.3 Conference "Gender and Excellency"

This conference is planned to be conducted in Autumn 2009. It will take place at the University of Augsburg. The following topics will be debated:

- Current criteria for excellency and their discriminating effect on many women
- Career developments in science as networks of male alliances
- Specific barriers for women in science
 - Reveal specific non gender-neutral organisational cultures
 - Traditional scientific careers and work-life-balance
- Development of non-discriminating, gender-reflexive criteria for excellency
 - Reference to the fact that the introduction of non-discriminating, gender-reflexive criteria for excellency would represent an important quality characteristic for science.

The conference's financing has not been clarified up to now. The Federal Ministries, the Bavarian Ministry of Social Affairs as well as various trusts will be contacted.

5.2.4 Gender-fair Remunerations

There exist fixed legal guidelines as well as certain pay scales for the awarding of performance-linked remunerations. At the University of Augsburg the first performance-linked remunerations were awarded in 2007. The gender differentiated analysis of these remunerations for the non-scientific personnel of the university, accomplished by the equal opportunities commissioner, showed that all in all more women than men received extra-pay and bonuses, however, women received performance-linked payments only within the lower and medium income groups, whereas many men from the higher pay groups received extra fees. One reason for that is that there are fewer women in high income groups than men. If men got an overall higher sum than women because of this allocation has not been analysed. Nevertheless because of the shown distribution of women and men in income groups it can be presumed that every single man in the higher income group who got a performance-linked remuneration received higher sums than the women in the middle and lower income groups.

To secure gender-fair performance-linked remunerations it is important to analyse the awarding of the performance-linked remunerations not only ex post, but to perform a gender sensitive assessment from the very beginning. Biased standards of evaluation have to be avoided. Above all it is particularly important to use broad performance criteria which are able to make services brought mainly by women visible and measurable.

6. Summary and Recommendations

During the progress of this project it became obvious that it is necessary to begin with an analysis of the status quo of the situation on various levels as a first step towards the implementation of Gender Budgeting at universities. On this basis only it will be possible to make an evaluation of the personnel-related and budgetary structures. The analysis of the budgetary process proved to be another very important factor in order to be in a position to record the informal aspects in addition to the formal ones. As specifications and decisions concerning the German universities are always made on the individual federal state's level (*Länder-ebene*) as well, the analysis should cover this level, too.

An intensive communicative and validating process with numerous representatives of the university on various hierarchic levels took place during the course of this project. This clearly showed which aspects should be taken into consideration during an SSA concerning the implementation of Gender Budgeting at a university:

- The university's gender experts should be involved in the Gender Budgeting project from the very beginning. Their status as internal colleagues allows them to contribute their important knowledge when conducting a gender differentiated analysis. Additionally they are important trailblazers for projects which external scientists develop.
- The university's management and administration has to support a project concerning Gender Budgeting. The university's management and administration is required as a promoter to introduce the project to the persons responsible for the budgetary subjects and to make the data required for an analysis available.
- In the course of the project, the persons in charge for the budgetary subjects as well as the equal opportunities representatives have to be kept continuously informed about the project's progress. This is not only to be considered as a mere passing on of information, but also as a positive factor for the communicative validation. This means that the information rendered by the people involved enables these people to comment on the course of the project, to give feedback concerning approach and outcome of the actions and thus to exert influence on the further proceeding. This ensures the project's seizing of the university's employees' suggestions which is essential for the success of a support action.

- Considering all decisions concerning academic budget problems it is essential to take into consideration who – i.e., which institution – develops the specifications (the manning and the level of gender competence in these committees, etc.) and who finally has the power to decide about their implementation. In the case of universities, this concerns the level of the university's management as well as the lower levels of the departments and chairs who have comparably great design scope in regard to the distribution of funds.
- It also concerns the ministerial level which – within its task to supervise the universities' actions - could enforce the consideration of the gender topic in budget-relevant instruments. Thus we recommend to also approach the hierarchy level of the ministries and to aim at an corresponding top-down effect for the advancement of equal opportunities at universities.

The analysed instruments cost-performance equation (KLR) and incentive systems which promote equal opportunities are important approaches for the integration of Gender Budgeting. The cost-performance equation's (KLR) implementation will be a long-lasting process for which we could give some information. Further gender-relevant aspects will only become obvious in the course of the implementation. Thus the process should through all stages be directed in a way that offers the possibility to perform subsequent corrections as to the data recording and data differentiation at any time. Same applies for the integration of the gender-differentiations as well as other target group-differentiations which might become important for a significant reporting in the future – corrections should be possible at any time later on.

Dealing with the inner-universitarian incentive system for the promotion of female scientists revealed that it has only a marginal steering effect at present. In addition, it is way too much reduced to "head counting" in this form and has too little orientation towards an outcome-oriented effect. This should be improved and it is important to introduce innovative structures which have the effect to take women just as men into consideration and which promote female scientists in those areas in which they are underrepresented.

The realisation that the specific needs of the departments and chairs have to be paid much more attention in order to be able to perform an equal opportunities oriented work and personnel recruitment, seems to be another important factor concerning the incentive systems in our eyes. During the course of the project it additionally became obvious that a term of two years for the implementation of an innovative steering instrument like Gender Budgeting is a too short period in the entire course of a university's budget setup and conducting process. Still it could be made way for a gender differentiated future direction for the forthcoming

growing (financial) autonomy of the universities which will presumably result in a global budget.

Thus equal opportunities aspects are not only to be considered in agreements on objectives on the content-related level, but also in incentive systems with great steering effect and the accounting systems of universities. They should be phrased in a result oriented manner and made measurable by aid of suitable indicators as well as visualized by gender controlling, resp. gender monitoring.

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Meetings and interviews in WP 13 (chronologic)

- First meeting at the University of Augsburg (as described in 3.1): 09.10.07
- Second meeting at the University of Augsburg (as described in 3.4): 08.01.08
- Project presentation and communicative validation for the Senate’s Commission on gender equality (as described in 3.5): 16.01.08
- Project presentation and communicative validation for the Senate’s Commission on Budgeting (as described in 3.6): 23.01.08

- Expert interview with Dr. Stefan Scherg, Bayerisches Staatsministerium für Wissenschaft, Forschung und Kunst (as described in 3.7): 08.02.08
- Expert interview with Dr. Ines Jung, Universität Bayern e.V.: 11.02.08
- Expert interview with Wolfgang Siegel, member of the working group on the cost-performance equation at universities, Bayerisches Staatsministerium für Wissenschaft, Forschung und Kunst: 15.02.08
- Final project meeting at the University of Augsburg and planning of further steps (as described in 3.8): 06.03.08