

BUDGET IT

Building Gender+ Equality Through Gender+
Budgeting For Institutional
Transformation

D 3.1

Audit guidelines

(how to integrate the GEP-GB and explain the budget preparation,
budget approval, implementation and audit/evaluation)



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Building Gender Equality Through Gender Budgeting for Institutional Transformation

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Institution	Brescia University
Email	

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List of Contributors

Simona Franzoni, UNIBS

Annalisa Baldissera, UNIBS

Susanna Pozzolo, UNIBS

Natalina Stamile, UNIBS

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Executive Summary

Budget-It will create an **impact in three unique ways** and one of the main project impacts is “the integration of a gender+ audit and gender+ budget into gender+ equality plans”. According to Grant Agreement;

“Each partner will audit their organisational budget (D3.1) from a gender+ perspective to determine the extent to which resources are expended in an equitable manner. Budgets are rarely examined from a gender+ equality perspective so this brings a new way of thinking to how organisations use their resources. This approach requires an examination of the impact of budgetary decisions on women and men and whether a budget effectively responds to gender+ equality targets (D3.2).”



1. Gender Budget Template

The gender budget is structured into three sections:

- Section 1: Context Analysis.
- Section 2: Actions for Gender Equality.
- Section 3: Budget.

It is important to highlight that the reference in relation to years n and n-1 applies to every indicator except for all indicators that require a reference for the last 3/5 years.

The context analysis (section 1) is necessary to have more awareness of the choices made and guide the actions to be undertaken (section II) which will find correspondence in the Organization Governance documents (section III). The first section aims, on one hand, to provide a context analysis by representing a set of information that allows for comparability over time. On the other hand, it aims to highlight some critical areas regarding the gender equality objective, which will be correlated with the intervention requests presented in the following sections.

In the second section **“Actions for Gender Equality”** (Section II), based on the critical issues identified in the context analysis, the actions that the involved organizations should implement to pursue objectives related to gender equality and the protection of potentially discriminated individuals are outlined.

Section III highlights **the classification of financial resources/budget** and how the Gender Budget interacts with the main management documents of the organizations and/or influences their preparation. This section identifies the economic resources necessary for the maintenance and development of the actions mentioned in Section II aimed at reducing gender inequality.



SECTION 1: CONTEXT ANALYSIS

TEACHING AND RESEARCH STAFF			
Information for indicator purposes (context analysis)			
No.	Number or average of women and men	YEAR N-1	YEAR N
1	a) Number of women (men) by role; b) total teaching and research staff for each role.		
2	a) Number of women in a given role and calendar year; b) total teaching and research staff in the role and year set (provide information for each of the last 3 or 5 years).		
3	a) Number of women (men) in a given age group and role; b) total women (men) in teaching and research staff.		
4	Average age women (men) by role.		
5	Number of women (men) teaching and research staff for Field of Research and Development (Ford).		
6	Number of women and number of men in each individual role, year and Field of Research (Femininity Report).		
7	Percentage of full professors women and percentage of full professors men, of the total teaching and research staff (She Figures).		
8	a) Total number of women/men in a given role and year; b) total number of teaching and research staff in the same role and year.		
9	Number of women/men in all academic positions (She Figures).		
10	Total number of women (men) per role change (i.e. from assistant professor to associate professor; from associate professor to full professor). See the attached academic positions correspondence Table.		
11	Number of women (men) who work part time.		
12	Number of women (men) who have taken a sabbatical over the last 5 years.		
13	Number of female (male) PIs (Principal Investigators) in SIR/ERC projects, or other.		
14	Percentage of funding for SIR/ERC/OTHER PROJECTS based on gender and ERC scientific sector, on total funding. Data from the last three years.		
15	Average per capita of internal and external research funds, by gender.		
16	Percentages of male and female thesis supervisors, by gender.		

TECHNICAL and ADMINISTRATIVE STAFF			
Information for indicator purposes (context analysis)			
No.	Number or average of women and men	YEAR N-1	YEAR N
1	Number of women (men) by area of employment (secretarial, IT, libraries, etc.)		
2	a) Number of women (men) per category; b) total personnel in the same category.		
3	a) Number of women/men by age group (for example <35, 35-44, 45-54, >54; b) total technical-administrative staff for the same age groups.		



4	Average age by gender and category		
5	a) Number of women (men) by educational qualification; b) total technical-administrative staff by qualification.		
6	a) Number of women (men) by type of contract (fixed-term; permanent); b) total technical-administrative staff by type of contract (fixed-term; permanent)		
7	a) Number of women (men) by employment regime (full time, part time); b) total technical administrative staff by employment regime (full time, part time).		
8	a) Number of women (men) by company seniority class expressed in years (for example 16-20, 21-25, 26-30, 31-35, 36-40, 41-43, 44 and over; b) total of the technical administrative staff for the same company seniority classes.		
9	Average days of absence by gender		
10	Number of hiring and terminations by gender in the respective categories.		

INSTITUTIONAL AND GOVERNMENT POSITIONS

Information for indicator purposes (context analysis)

Number of women/men per position according to the university's positions (for example for the following positions).

a	Rector		
b	General manager		
c	Vice Rector		
d	Other Vice-Rectors or delegated staff		
e	Members of the Academic Senate		
f	Members of the Board of Directors		
g	Members of the Guarantee Committee		
h	Department Directors		
i	School principals		
j	Study Course Presidents		
k	Coordinators of Doctoral Schools		
l	Directors of University Research Centers		

STUDENTS

Information for indicator purposes (context analysis)

No.	Number or average of women and men	YEAR N-1	YEAR N
1	Number of women (men) for each type of course and area of study (Fields of Education and Training ISCED-F-2013) within each type of course.		
2	a) Number of male-dominated courses ($\geq 60\%$); b) Number of female-dominated courses ($\geq 60\%$). c) Number of courses where none of the genres reaches 60%.		
3	Number of women (men) and total number of students for each of the last 3 or 5 years.		
4	Number of women (men) from outside the region for each type of course..		
5	a) Number of women (men) in incoming international exchange programs;b) Total number of incoming students; c) Number of women (men) in outgoing international exchange programs; d) Total number of outgoing students.		



6	a) Number of women (men) who have obtained a grade within a specific range (chosen by the compiler); b) total women (men) who have graduated.		
7	a) number of women (men) graduates by the deadline; b) total women (men) graduates in the relevant academic year.		
8	a) Number of women (men) leaving university in the first year for each type of course; b) Total women (men) for each type of course.		
9	Employment rate at 1 and 5 years from graduation by type of degree and gender		
10	Net monthly salary of graduates at 1 year and 5 years from graduation by type of course and gender		
11	Percentage of students in PhD by area of study and gender.		
12	a) Number of women (men) in post-graduate specialized schools (within university) by gender; b) total students in post-graduate specialized schools.		
13	a) Number of women (men) leaving the Phd courses in the first year; b) total women (men) students in the Phd.		

SECTION 2: ACTIONS FOR GENDER EQUALITY

ACTIONS FOR GENDER EQUALITY			
Actions implemented or implementing			
List of initiatives that the University implements in order to pursue various objectives related to equal gender opportunities and the protection of potentially discriminated against subjects			
Each action can have one or more result indicators (some examples are below)			
Examples of actions			
Reconciliation of life, work and study times			
		YEAR N	YEAR N+1
1	University nursery or playroom		
2	Summer centers, after-school programs, babysitting, and other services for children, young people, etc., affiliated with the University.		
3	Financial contributions for the costs incurred for summer centers, after-school activities, babysitters, etc.		
4	Economic contributions for the care and assistance of non-self-sufficient family members (for example disabled people and the elderly).		
5	Tele-working		
6	Smart-working		
7	Other measures aimed at reconciling life and work		
Workplace well-being			
1	Courses, seminars, events that promote well-being at work		
2	Adaptation of University spaces to guarantee lighting, safety and well-being conditions.		
3	Open day of the University facilities (Museums, guided tours, etc.) for staff, family members and acquaintances.		
4	Activities of the University Recreational Club (or similar) with an impact on workplace well-being.		
5	Other measures aimed at workplace well-being		
Countering vertical segregation			



1	Rules aimed at guaranteeing an equal presence of men and women in University bodies, or in any case a minimum presence threshold for the under-represented gender.		
2	Monitoring of female scientific careers and/or female career progression of technical-administrative staff.		
3	Initiatives to promote a balanced gender composition of male and female speakers at seminars and conferences, and participants in panels or round tables, hosted or financed by the University.		
4	Mentoring programs		
5	Other measures		
Countering horizontal segregation			
1	Incentives for female participation in STEM disciplines conferences.		
2	Mentoring programs		
3	Other measures		
Fight against mobbing, harassment and discrimination			
1	Establishment of the role of Trustee Advisor		
2	Training courses for University management, to prevent discrimination and mobbing.		
3	Organization or sponsorship of events and demonstrations that promote the fight against discrimination based on sexual orientation.		
4	Events, regulations, and activities aimed at the integration of male and female students, teaching staff, and technical-administrative staff from European or non-European countries.		
5	Other measures		

ACTIONS FOR GENDER EQUALITY

Result indicators

Result indicators – Examples

		YEAR N	YEAR N+1
	For each indicator linked to the action (above mentioned) Number of women and men users / Number of applicants Number of applicants /Number of population		
1	Beneficiaries of the agreement with nurseries and nursery schools, by role and gender.		
2	Beneficiaries of agreements with summer camps, by role and gender.		
3	Positions available for teleworking, requests presented and accepted, by gender.		
4	Participants in seminars on pluralism, by department and gender.		
5	Results of the satisfaction questionnaire of the participants in the seminars on pluralism.		
6	Number of people called and participants in training initiatives on mobbing, discrimination, harassment, stalking.		
7	Other		
Impact indicators–Examples (It is important to highlight that the impact indicators will be included in the GEP. They must be consistent with the result indicators and the actions undertaken to close and to reduce the gender gap.)			
1	Evolution of requests for contract conversion from full time to part-time and from part-time to full time of technical-administrative staff, by gender.		
2	Results of surveys on the organizational well-being of employees.		



3	Other		
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SECTION 3: BUDGET

Financial information			
		YEAR N	YEAR N+1
1	<p>Costs/revenues aimed at reducing gender inequalities:Costs/revenues directly attributable or targeted to reduce gender inequalities or promote equal opportunities through positive actions. For costs, examples include contributions for the access of employees' children to nurseries and support for the care of vulnerable family members, etc., or personnel costs directly related to gender-related issues. For revenues, we consider, for example, revenue from services or financially supported contributions (funded projects) exclusively for gender-related issues, etc.</p>		
2	<p>gender-sensitive costs/revenues: costs/revenues related to measures that have a different impact on men and women. More precisely: costs for the production of individual services, i.e. those used directly by people; revenues for the offering of individual services.</p>		
3	<p>Costs/revenues not calculable from a gender perspective: Costs/revenues that do not have a direct impact on gender and/or that are not connected to gender. For costs, examples include costs of facilities (utilities, equipment rental fees, etc.); depreciations, etc. For revenues examples include generic contributions, etc</p>		



SECTION 1: CONTEXT ANALYSIS

TECHNICAL and ADMINISTRATIVE STAFF Information for indicator purposes (context analysis)

No.	Number or average of women and men	YEAR N-1	YEAR N
1.	Structured Personnel Gender, with distinction of levels (for example: Executives, Secretaries, ect...). It represents the composition of staff in service, divided by level of classification and gender in the reference triennium.		
2.	Age Representation of the proportion of the staff in service by level of classification, gender, and age groups		
3.	Full-time and Part-time Staff Number of employees with full-time or part-time contracts divided by gender.		
3.1.	Number of employees who have requested the conversion from full-time to part-time divided by gender		
3.2.	Number of female employees who have requested part-time after maternity leave (i.e., within one year from the end of mandatory leave).		
4.	Permanent and Fixed-term Staff Representation of the composition of staff in service on permanent and fixed-term contracts, divided by gender		
5.	Horizontal Economic Progressions (HEP) Number of employees eligible to apply, number of applications submitted and accepted, with identification of the category and proportion of women per category (divided by gender).		
6.	Salary (allowances and additional remunerations) Number of allowances/retributions used by employees, divided by gender.		
7.	Vertical Progressions Number of employees who have received a vertical progression, divided by category, with identification of the proportion of women.		
8.	Distinction of Staff by Education Level and Gender Representation by gender of the proportion of employees who have completed compulsory education, have a diploma, a bachelor's degree, or a postgraduate qualification (for example: master, phd, ect).		
9.	Maternity/Paternity Leaves Number of days of maternity leave and number of employees who have requested them, divided by gender.		
10.	Parental Leaves Number of days of parental leave divided by the type of remuneration and number of employees who have requested them, by gender.		
11.	Child Sick Leaves (paid and unpaid) Number of days of child sick leave divided by the type of remuneration and number of employees who have requested them, divided by gender.		
12.	Unpaid Leave (divided by gender)		
13.	Absence Due to Illness and Leaves for Age Classes (divided by gender)		

14. Teleworking/Remote Work/Smartworking Number of requests for conversion to teleworking/remote work/smartworking, divided by gender.		
15. Banking hours Number of overtime hours and the number of employees who have worked them, divided by gender. Number of those who can draw from it if temporarily unable to fulfill their working hours.		
16. Training Courses Number of employees who have attended mandatory and non-mandatory training courses, divided by category and gender.		

INSTITUTIONAL AND GOVERNMENT POSITIONS

Information for indicator purposes (context analysis)

No.	Number or average of women and men	YEAR N-1	YEAR N
a) Municipal Council			
a. 1)	Gender Representation and Affiliation Composition of the municipal council by party/coalition affiliation and gender. It is also recommended to control and monitor also for the president of the Municipal Council, committees (distinguishing between permanent and special, as well as their competencies), and council groups.		
b) Municipal Executive Board			
Proportion or number of women and men in the composition of the municipal executive board			
b. 2)	Gender Composition and Political Affiliation Composition of the municipal executive board by party/coalition affiliation and gender		
b.3) Delegations/mandate within the municipal executive board			
c) Mayor			
(indicate if the mayor is a woman or man)			
d)	In the gender budgeting of the Municipality, it could be interesting to analyze the percentage of women present in the Boards of Directors and in the Boards of Auditors of Companies controlled by the Municipality.		

CITIZENS

Information for indicator purposes (context analysis)

No.	Number or average of women and men	YEAR N-1	YEAR N
1. Socio-demographic Characteristics			
Reports the demographic balance of the entity and analyzes the number of men and women in the territory, also examining the <i>natural net</i> and <i>migratory net</i> . It also presents the distribution of the population by age and gender areas, as well as by family units.			
a) Demographic balance			
Details the number and proportion of women and men presenting in the territory, with the natural net and migratory net (for example: dead; born; who comes from other regions/abroad divided by gender and age)			



b) Number of residents by gender and age groups		
c) Population by type of family unit The analysis by type of family unit highlights the different needs of families, especially regarding categories that require more support for work-family reconciliation/work-life balance, such as single-parent families.		
2. Health, Poverty, and Disadvantage people This section considers categories that live in difficult conditions and require more care and attention from institutions. The analysis focuses on forms of poverty that are not exclusively economic but are related to all forms of disadvantage due to chronic/disabling diseases, marginalization, and difficult personal situations. In this regard, useful indicators for social context analysis, with attention to gender, could include, for example: poverty rate; number of families below the poverty threshold; data on family fractures (separations, divorces, partner's/spouse's death...); disabilities; chronic disabling diseases; age; ect.		
3. Economic Characteristics and Labor Market		
a) Employment rate, by gender		
b) Education level (population over 6 years old), divided by gender		
c) Percentage of employed by age groups (15 - 64 years old) and by gender		
d) Occupational status of the population divided by gender		
e) Percentage of availability to look for a job, divided by gender		
f) Percentage of employed by educational attainment, divided by gender		
g) Proportion/number of employed by sector of activity and gender		
4. Environment and Quality of Life It is necessary to identify indispensable variables to analyze the impact of territorial policies on citizenship. For example: 4.1 Safety/security and Crime 4.2 Transports and Mobility 4.3 Environmental Protection 4.4 Culture, Sports, and free time		
5. Municipal services - Number of residents by gender - reconciliation of life and work times services - care services; - education services; - sport services; etc.		

SECTION 2: ACTIONS FOR GENDER EQUALITY

ACTIONS FOR GENDER EQUALITY			
Actions implemented or implementing.			
Most of the information indicated in the section is also adaptable for municipalities			
List of initiatives that the Municipality implements in order to pursue various objectives related to equal gender opportunities and the protection of potentially discriminated against subjects			
Each action can have one or more result indicators (some examples are below)			
Examples of actions for employees and citizens			
Reconciliation of life, work and study times			
		YEAR N	YEAR N+1
1	Municipality nursery or playroom		



2	Summer centers, after-school programs, babysitting, and other services for children, young people, etc., employees and citizens of municipality .		
3	Financial contributions for the costs incurred for summer centers, after-school activities, babysitters, etc.		
4	Economic contributions for the care and assistance of non-self-sufficient family members (for example disabled people and the elderly).		
5	Tele-working		
6	Smart-working		
7	Other measures aimed at reconciling life and work		
Workplace well-being			
1	Courses, seminars, events that promote well-being at work		
2	Adaptation of Municipality spaces to guarantee lighting, safety and well-being conditions.		
3	Other measures aimed at workplace well-being		
Fight against mobbing, harassment and discrimination			
1	Establishment of the role of Authority of equal opportunities		
2	Training courses for Municipality management, to prevent discrimination and mobbing.		
3	Organization of events and demonstrations that promote the fight against discrimination based on sexual orientation.		
4	Other		

ACTIONS FOR GENDER EQUALITY

Result indicators

Result indicators – Examples

		YEAR N	YEAR N+1
	For each indicator linked to the action (above mentioned) Number of women and men users / Number of applicants Number of applicants /Number of population		
1	Beneficiaries of the agreement with nurseries and nursery schools, by role and gender.		
2	Beneficiaries of agreements with summer camps, by role and gender.		
3	Positions available for teleworking, requests presented and accepted, by gender.		
4	Participants in seminars on pluralism, bygender.		
5	Results of the satisfaction questionnaire of the participants in the seminars on pluralism.		
6	Number of people called and participants in training initiatives on mobbing, discrimination, harassment, stalking.		
7	Other		

Impact indicators–Examples

(It is important to highlight that the impact indicators will be included in the GEP. They must be consistent with the result indicators and the actions undertaken to close and to reduce the gender gap)

1	Evolution of requests for contract conversion from full time to part-time and from part-time to full time, by gender.		
2	Results of surveys on the organizational well-being of employees.		
3	Other		

SECTION 3: BUDGET

Financial information



		YEAR N	YEAR N+1
1	<p>Costs/revenues aimed at reducing gender inequalities: Costs/revenues directly attributable or targeted to reduce gender inequalities or promote equal opportunities through positive actions. For costs, examples include contributions for the access of employees' children to nurseries and support for the care of vulnerable family members, etc., or personnel costs directly related to gender-related issues. For revenues, we consider, for example, revenue from services or financially supported contributions (funded projects) exclusively for gender-related issues, etc.</p>		
2	<p>gender-sensitive costs/revenues: costs/revenues related to measures that have a different impact on men and women. More precisely: costs for the production of individual services, i.e. those used directly by people; revenues for the offering of individual services.</p>		
3	<p>Costs/revenues not calculable from a gender perspective: Costs/revenues that do not have a direct impact on gender and/or that are not connected to gender. For costs, examples include costs of facilities (utilities, equipment rental fees, etc.); depreciations, etc. For revenues examples include generic contributions, etc</p>		



Appendix

Correspondence table of academic positions (examples)

Country	Position 1	Position 2	Position 3	Position 4
Italy	Type A researcher	Type B researcher, Permanent university researcher	Associate Professor (Associato)	Full Professor (ordinario)
Algeria		Maitre assistant, M.de Conference	Maitre de conference	Professeur
Argentina	Ayudante	Profesor Adjunto	Profesor Asociado	Profesor Titular
Australia	Research Fellow	Lecturer (A-B), Research Fellow	Associate (C-D), Senior Lecturer	Professor (E)
Austria				Professor
Belgium	Doctor Assistant	Docent	Hoofdocent/ Maitre de Conference	Hoogleraar/ Professeur
Bosnia		Docent	Vanredni Profesor	Profesor
Brazil		Professor Doutor	Professor Associado	Professor Titular
Canada	Postdoc Fellow	Research Associate, Adjunct faculty	Associate Professor	Professor
China	Research Fellow	Lecturer	Associate Professor	Professor
Cyprus	Research Assistant	Assistant Professor, Lecturer	Associate Professor	Professor
Czech Republic		Odborný Asistent	Docent	Professor
Denmark	Postdoc	Adiunkt (assistant), Researcher	Lektor (associate), Senior Researcher	Professor
Egypt		Assistant Professor	Associate Professor	Professor
Finland		Dosentti	Lehtori	Professor
France		Maitre de Conference	Maitre de Conference, Prof. Associe'	Professeur
Germany		Junior Prof.(W1), Wissen Assistant(C1)	Professor (C2)(C3,W2)	Professor (C4,W3),(C3,W2)
Japan		Lecturer, Assistant	Associate Professor	Professor
Jordan		Assistant Professor	Associate Professor	Professor
Greece		Assistant Professor	Associate Professor	Professor
India		Assistant Professor	Associate Professor	Professor
Iran		Ostadyar	Daneshyar	Ostad
Iraq		Lecturer, Assistant		Professor
Ireland		Lecturer	Reader	Professor
Iceland		Lektor	Dosent	Professor
Israel		Lecturer, Senior Lecturer	Associate Professor	Professor
Libya		Lecturer	Reader	Professor
Luxembourg			Associate Professor	Professor
Malta		Lecturer, Senior Lecturer	Associate Professor	Professor



Mexico		Assistant Professor		Full Professor
Norway	Postdoc	Forstelektor	Forsteamanuensis	Professor
New Zealand		Lecturer	Associate, Senior Lecturer	Professor
Netherlands		Univ.docent 1-2, Onderzoeker 1-3	Hoofdocent	Hoogleraar 1-2, Professor
Poland		Assistant Professor	Associate Professor	Professor
Portugal		Assistente, Professor Auxiliar	Professor Asociado	Professor Catedratico
UK	Research Fellow	Lecturer A, Lecturer B, Research Fellow	Senior Lecturer, Lecturer B, Reader	Professor, Reader, Senior Research Fellow
Romania		Lector	Conferentiar	Professor
Russia		Lecturer	Associate (dozent)	Professor
Serbia		Docent	Vanredni Professor	Professor
Spain		Professor Ayudante, Prof. Contratado	Professor Titular, Prof. Asociado	Prof. Catedratico, Prof. Titular
Republic of South Africa		Lecturer	Associate Professor, Senior Lecturer	Professor
Sweden		Lektor	Docent	Professor
Thailand		Assistant Professor	Associate Professor	Professor
Tunisia		Maitre Assistant, M.de Conference	Professeur	Professeur de Chaire
Turkey		Professor Asistani	Docent	Ordinaryus Profesor
Hungary		Egyetemi Adjunkt	Egyetemi Docens	Egyetemi Tanat
U.S.A.	Research Fellow	Assistant Professor	Associate Professor	Professor

