

BUDGET IT

Building Gender+ Equality Through Gender+
Budgeting For Institutional
Transformation

D3.3

E-Booklet on gender + audit and gender + budget in local languages



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Building Gender Equality Through Gender Budgeting for Institutional Transformation

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University of Brescia (UNIBS) is the leader of work package 3. This work page focuses on the (re)evaluation of GEPs and the development of an integrated GEP-GB. Within WP3, partners are refining and customizing the GB template for implementation in the local context of each institution. This approach ensures an inclusive, intersectional approach to gender+ equality across all partner institutions. This document is Deliverable 3.3. E-Booklet Gender +audit and gender +budget in local language. This document is based on the terms and conditions established in the Grant Agreement (GA).

1. Introduction

In any institution, the financial dimension¹ of actions aimed at eliminating gender disparities plays a fundamental role in the success of initiatives dedicated to equality. To this end, actions promoting inclusion should follow a structured approach, divided into the four main phases illustrated in Figure

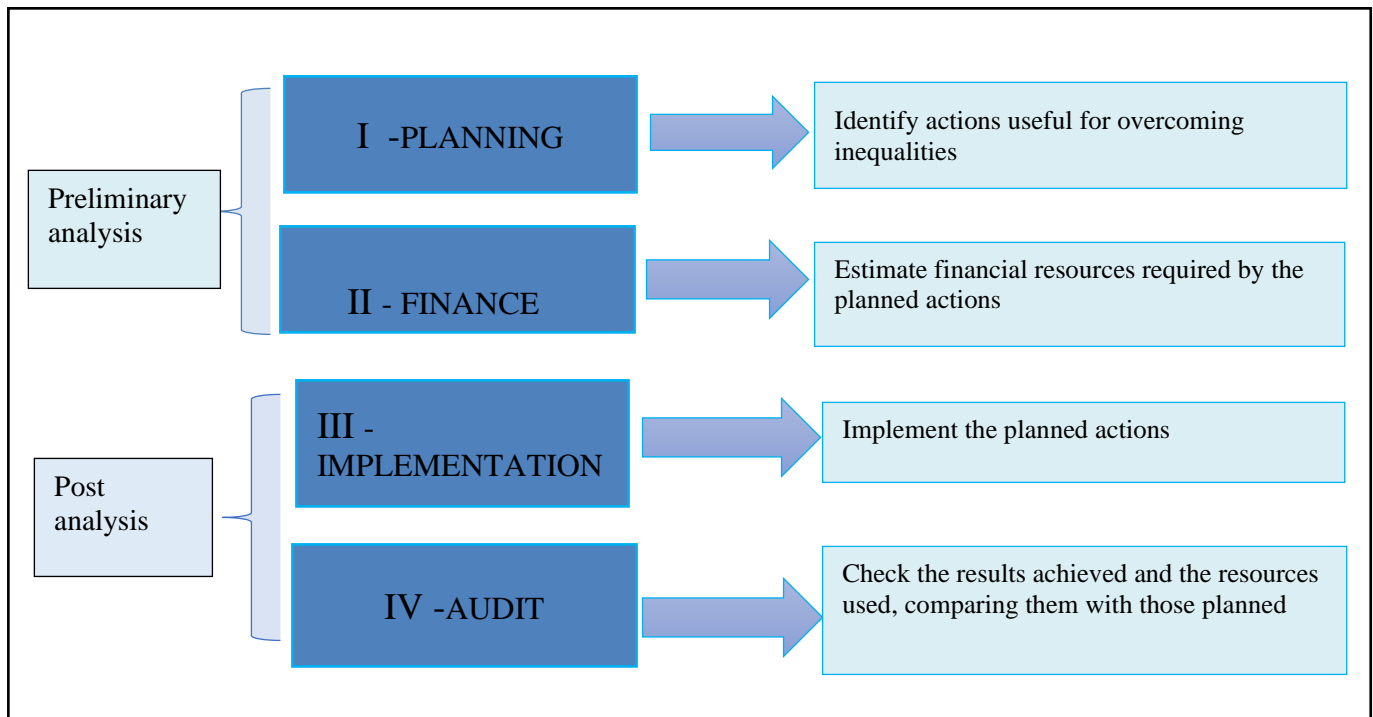


Fig. 1. Planning and control phases

Gender Budgeting (GB) and Gender Auditing (GA) play an essential role in the implementation of these four phases. Generally, Gender Budgeting can be understood as focused on planning, while Gender Auditing represents the activity focused on verifying what has been implemented.² Specifically, GB pertains to phases I and II of Figure 1, as it involves planning the actions and resources necessary for their practical implementation. Conversely, the GA focuses on phases III and IV, verifying the actions implemented, the degree of achievement of the desired outcomes, and the resources utilized compared to those initially planned.³ The importance of planning (GB) and subsequent monitoring (GA) implies the need “to bridge the gap between gender auditing and gender budgeting.”⁴ Indeed, for actions addressing inequalities to avoid remaining abstract, each institution must not only plan and pursue objectives, but also concretely assess whether and to what extent these objectives have been achieved.

¹ Addabbo, T., Badalassi, G., & Canali, C. (2021, June). Gender budgeting in academia: a powerful tool for gender equality. In *ICGR 2021 4th International Conference on Gender Research* (p. 1). Academic Conferences Inter Ltd.

² Polzer, T., Nolte, I. M., & Seiwald, J. (2023). Gender budgeting in public financial management: a literature review and research agenda. *International Review of Administrative Sciences*, 89(2), 450-466.

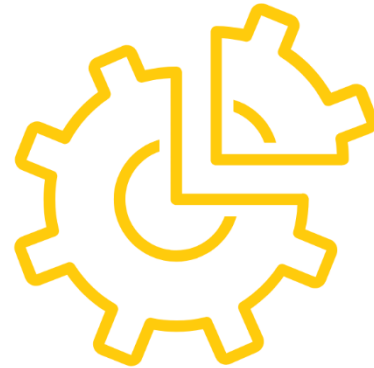
³ According to the definition provided by the European Institute for Gender Equality “a gender audit of the monitoring and evaluation phase investigates whether targets and indicators include a gender perspective both in terms of sex-disaggregated data and progress towards gender equality”. European Institute for Gender Equality, *Auditing*, available at https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-audit?language_content_entity=en#toc-definition-and-purpose.

⁴ Galizzi, G. (2011). Gender auditing vs gender budgeting: il ciclo della accountability di genere. *Azienda Pubblica*, 24(4), 379-394.

2. Integration between Gender Equality Plan and Gender Budget

2.1. Object of the analysis

This section provides comprehensive audit guidelines, with a particular focus on integrating the Gender Equality Plan (GEP) and gender budgeting principles. It includes a detailed explanation of key processes such as budget preparation, approval, implementation, and subsequent audit or evaluation. It provides a progress update on the preparation of the guidelines, focusing on two primary objectives:



1. to summarize the basic structure and content of the GEP and GB.
2. to identify the key phases in the integration process between GEP and GB.

For greater clarity, the following definitions are provided.

- **Gender Equality Plan (GEP):** “A set of commitments and actions that aim to promote gender equality in an organization through a process of structural change” (European Commission)⁵.
- **Gender Budgeting:** “A strategy to achieve equality between women and men by focusing on how public resources are collected and spent” (European Institute for Gender Equality).
- **Gender Budget (GB):** the document resulting from the budgeting process, with a reporting and forecasting function.
- **GEP-GB Integration.** The integration process encompasses two areas:
 1. the information area, which includes data common to both documents.
 2. the financial area, where GEP and GB are considered phases of a unified financial process.

By this, it is useful to focus on two main aspects.

1. **Information Integration:** This involves identifying common information elements that are shared between the GEP and GB. The central component of this integration is the context analysis, which is crucial for both planning actions within the GEP and conducting an in-depth analysis within the GB. The advantage of this integration lies in its operational efficiency; by conducting a single context analysis, we can address key parts of both documents simultaneously.
2. **Financial Integration:** Understanding financial integration begins with a clear understanding of the budgeting process. Budgeting typically involves three main phases: the planning of actions, the setting of objectives, and the quantification of financial resources.

⁵ Gender equality plans in the private and public sectors in the European Union. Retrieved from: [https://www.europarl.europa.eu/RegData/etudes/STUD/2017/583139/IPOL_STU\(2017\)583139_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2017/583139/IPOL_STU(2017)583139_EN.pdf).

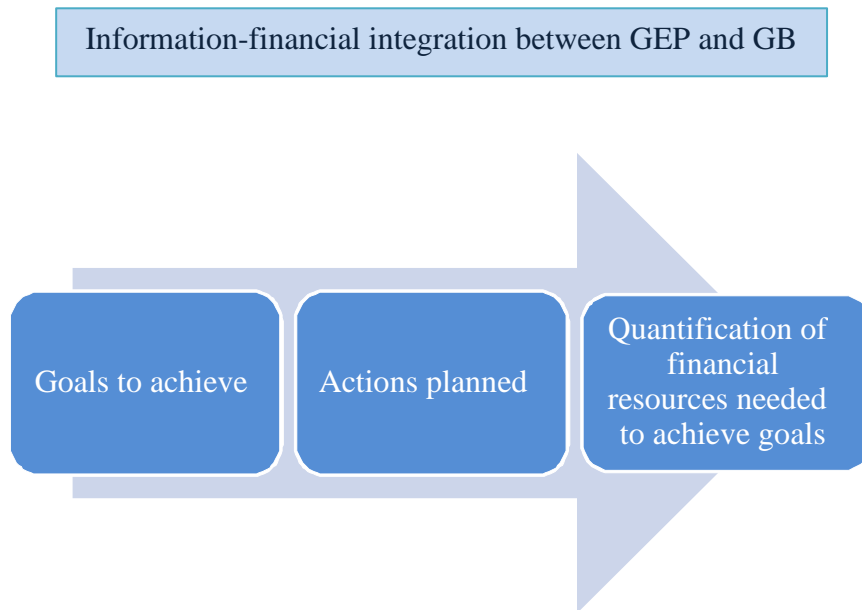


Fig. 2 Budgeting Phases

For the integration of GEP and GB, it is essential to align these phases to create a unified set of data and information applicable to both documents. This integration reduces redundancies and streamlines the preparation of the GEP and GB by creating a shared data archive. In this context, four fundamental points must be considered:

1. The GEP outlines the objectives and actions to be achieved.
2. Budgeting considers the planned objectives and actions, identifying the necessary financial resources accordingly.
3. The GB presents the objectives, actions, and associated financial resources.
4. The GEP-GB includes the planned objectives, actions, and resources.

Graphically, the common areas are as in Figure 3.

- The GEP plans the **objectives** to be achieved and the **actions**
- Budgeting identifies the necessary **resources** to achieve the actions
- The integrated GEP and GB present the gender equality objectives, **actions** and **resources** necessary to achieve the stated objectives

The graphical representation highlights the overlaps and duplications inherent in the requested information, which can significantly complicate the preparation of the two documents. Integration

effectively eliminates these redundancies, thereby simplifying the drafting process by establishing a unified data repository that serves both the GEP and the GB simultaneously.

2.2. Information and Financial Integration

As the integration process unfolds, two primary sets of information have been established.

1. **Context Information:** this compiles all relevant contextual data necessary for both the GEP and GB.
2. **Financial Resources Information:** this contains the financial data required for both documents.

The final destination of this information within the GEP and GB can be organized in two ways.

- **First Hypothesis.** Context information is detailed in the GB, with the GEP referencing it. Financial information is detailed in the GB, with the GEP referencing it.
- **Second Hypothesis:** Context information is detailed in the GEP, with the GB referencing it. Financial information is detailed in the GB, with the GEP referencing it.

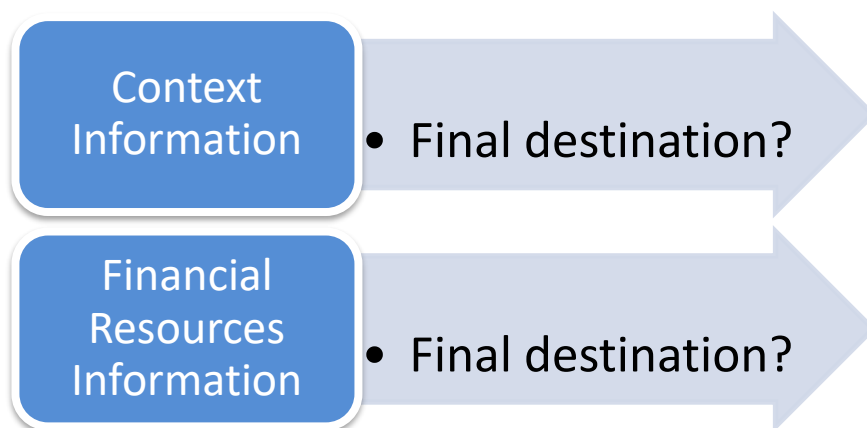


Fig. 4. Archives in information-financial integration between GEP and GB

Figure 4 highlights that the representation is not yet complete, as the final destination of these two archives within the GEP and GB still needs to be considered.

Since the two information areas – contextual and financial – are shared, their final organization can be approached in one of two ways. The final guidelines could either recommend a preferred solution or allow each entity to determine the most appropriate option based on its specific organizational model.

Hypothesis:

- a. contextual information is detailed in the GB, with the GEP referencing it;
- b. financial information is detailed in the GB, with the GEP referencing it.

The hypothesis of detailing financial information exclusively in the GEP is excluded, as the GB is the primary document where necessary resources must be indicated. Since the GB also collects historical financial data, its integration with the GEP, which represents a future-oriented strategic plan, makes the latter a complete operational tool.

2.3. Summary of Integration

With all the necessary components in place, the integration between GEP and GB can be visualized as shown in Figure 5.

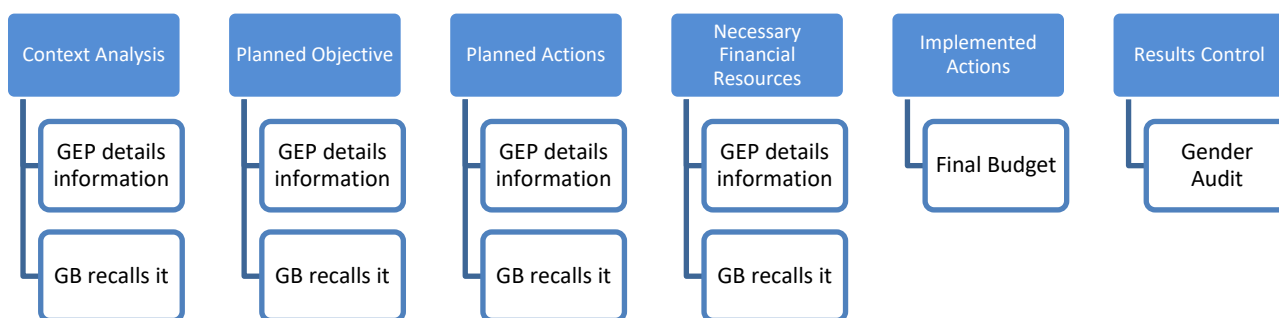


Fig. 5 Final destination documents

Figure 5 illustrates the integration points between the documents, emphasizing the streamlined approach to achieving gender equality through coordinated planning and financial management. While Figure 5 indicates the documents in which the information must flow, Figure 6 illustrates the circularity of the process, i.e. the sequence of phases from the GEP to the Gender Audit. From the latter, deviations may emerge that need to be corrected, and which will then be incorporated into the new GEP as actions to be implemented. Then the circle will start again from the beginning.

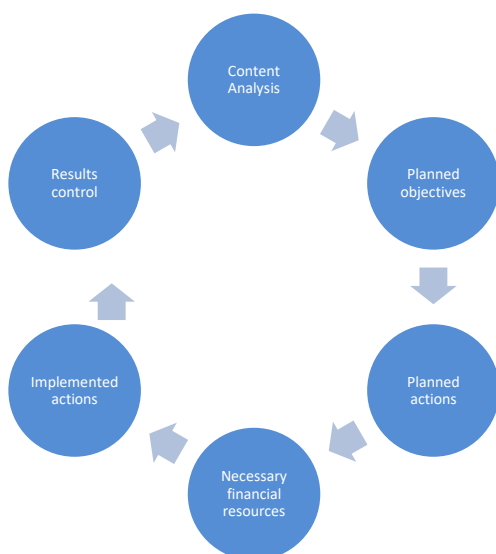


Fig. 6. Cycle of information-financial integration between GEP and GB

The integration between GEP and GB represents a significant step towards enhancing gender equality within organizational structures. By aligning the information and financial processes of these documents, we can ensure a more efficient and effective approach to gender budgeting and equality planning⁶.

⁶ For further details, the Gender Equality Plan 2022-2024 of the University of Brescia (Italy), which demonstrates this integration, is available at the following link: https://www.unibs.it/sites/default/files/2022-06/GEP%20UNIBS%202022_2024%20%281%29%20%282%29.pdf. To implement the steps outlined above, the working group of UNIBS has requested and collected data using previous models and templates for context analysis (for instance from SAGE project), which is essential for gaining a comprehensive understanding of the institution's current situation. This context analysis serves as the foundation for identifying actions that the University of Brescia can take to

3. Gender Budget

3.1 Gender Budget structure and functions

"Gender-sensitive budgeting' or 'gender budgeting' means gender mainstreaming of the entire budgetary process with a view to incorporating a gender equality perspective to all decisions on revenue and expenditure."⁷ Gender Budget is a tool for reporting and programming actions and resources⁸, and should be divided into three main areas:

- 1) context analysis;
- 2) actions for gender equality;
- 3) financial reporting.



The context analysis (area 1) is essential to gain a deeper understanding of the decisions made and to guide the actions to be undertaken (area 2), which will then be reflected in the organization's governance documents (Area 3). The goal of **Area 1** is twofold:

- to provide a context analysis that represents a set of information enabling comparability over time.
- to highlight critical issues concerning gender equality objectives, correlating these with the interventions deemed necessary.

In **Area 2**, "Actions for Gender Equality", based on the critical issues identified in the context analysis, the actions that the involved organizations should implement are outlined. These actions aim to pursue objectives related to gender equality and the protection of individuals potentially subject to discrimination. In **Area 3**, "**Financial Reporting**", resources are classified according to

promote gender equality and protect potentially vulnerable and discriminated individuals. In conducting this process, particular attention has been paid to the findings of the Gender Equality Plan (GEP), which covers the years 2022, 2023, and 2024, as well as the two previous gender budgets of the University, available at the following link: <https://www.unibs.it/it/ateneo/chi-siamo/bilancio-di-genere-e-gender-equality-plan/bilancio-di-genere>. The goal of the University of Brescia is to provide an annual update of the Gender Budget (GB), ensuring it becomes an integrated and shared tool across the relevant offices responsible for data collection and interpretation. This will be achieved through a multidisciplinary approach that draws on multiple areas of expertise. By doing so, the Gender Budget will be able to interact effectively with the University's GEP and the Three-Year Positive Action Plan (PTAP), both of which set forth the objectives for integrating equal opportunity policies. Moreover, this multidisciplinary approach includes the introduction of a detailed intersectional analysis, aimed at further enriching the document. Specifically, work is underway to focus on three key intersectional categories—disability, age, and gender—that have emerged, along with other points for consideration, also but not only during the reflections and the discussions on the results from the adaptation of the Delphi method. Therefore, after having identified relevant problems and intersections, we are revising and monitoring the actual GEP, aiming to align it with the new data and add these intersections. We then collected budget data and have examined the budget for inequalities. Additionally, we have identified sections in the GEP for specific budgetary expenditures so that, by the end, the GEP will also include clearly defined budget items.

⁷ Calatozzolo, R. (2022). EU Gender Budgeting: where do we stand? Policy Department for Budgetary Affairs, Directorate-General for Internal Policies.

⁸ Downes, R., & Nicol, S. (2020). Designing and implementing gender budgeting—a path to action. *OECD Journal on Budgeting*, 20(2).

their effects on gender equality. From an operational perspective, the three areas outlined above require:

- the collection of data on inequalities (Area 1);
- the planning of actions, resources and results to be pursued based on the issues that identified in the data collected (Area 2);
- the reporting of financial resources used to implement gender equality actions.

3.2 Context analysis

The context analysis requires first identifying the data and information to be collected and used for reporting⁹. The Appendix¹⁰ includes templates that institutions – such as universities or municipalities – could use to identify the key data to request from the involved offices. The data and information to be gathered include:

- **qualitative and quantitative data** relevant to the development of indicators.
- **economic and financial data** useful for reclassifying the budget from a gender perspective.

Since the context analysis aims to identify the institution's main gender-related characteristics, the creation and presentation of a comprehensive set of data, indicators, and indices are essential. As in private companies, even in the public sector (e.g., universities, municipalities, etc.), context analysis should adhere to the following principles to ensure it is practically useful and properly implemented.

- 1) **Effectiveness:** contributing meaningfully to gender equality.
- 2) **Focus:** concentrating selectively on key issues, avoiding redundancies and unnecessary digressions.
- 3) **Efficiency:** achieving both effectiveness and focus without wasting human or material resources.

To fulfill these three requirements, the analysis must always be stakeholder-oriented¹¹ and targeted at addressing stakeholders' needs from a gender equality perspective. This can be achieved by using appropriate and relevant indicators. Stakeholders are different depending on the type of institution. The following table identifies stakeholders, distinguishing between universities and municipalities, and presents some key indicators that the context analysis should include. The data should be gender disaggregated and intersectional if possible.

Tab. 1 Stakeholders	
Universities	Municipalities
Students (users of university education)	Citizens (users of public services)
Teaching and Research Staff, Administrative and Technical Staff	Employees
Government office	Government office
Other stakeholders	Other stakeholders

⁹ For a complete examination of the contents of the context analysis see the document prepared by CRUI (Conference of Rectors of Italian Universities), *Guidelines for the Gender Balance in Italian Universities*, 2019.

¹⁰ <https://budget-it.eu/wp-content/uploads/2024/05/D-3.1-Audit-Guidelines-approved.pdf>

¹¹ Quinn, S. (2017). Gender budgeting in Europe: What can we learn from best practice? *Administration*, 65(3), 101-121.

3.2.1 Universities

The indicators described below pertain to the first two categories of stakeholders (students and teaching/research staff). Governance indicators and any other relevant indicators should be identified using the same criteria – i.e., considering the specificities of the institution and its stakeholders from a gender perspective.

Indicators related to students

The main indicators related to students include:

- composition
- mobility
- performance
- employment

These four areas provide a general overview of the student population, helping to identify possible gender gaps, whether in favor of men and women. In summary, through the indicators of composition, mobility, performance and employment, it is possible to determine whether there is a male or female prevalence in the success of university education, from the beginning of studies to the final stage, including the likelihood of securing employment aligned with the training received. The depth of analysis depends on balancing the significance of the information that can be obtained with the resources available to gather it, ensuring that the resources used are not disproportionate.

For example, the indicators listed below break down the data by degree program, as this information is generally readily accessible. However, a less in-depth analysis focus on departments, without distinguishing between degree programs within them. The following tables suggest, for each of the four areas, some essential indicators for the gender-based analysis of the student population.

Tab. 2. Students' composition and mobility indicators	
Composition	Percentage of students by type of degree course (Bachelor's Degree, Master's Degree) disaggregated by gender
	Percentage of degree courses according to gender prevalence (60%) (male or female prevalence, or gender prevalence).
	Student historical series by gender. The historical series may be constructed on a five-year basis (preferable) or three-year basis.
Mobility	Percentage of students by geographical area of origin (for example in the region or outside), disaggregated by type of course and gender.
	Percentage of students in incoming and outgoing international exchange programs, disaggregated by gender.

Tab. 3. Students' performance and employment indicators	
Object of the analysis	Indicators
Performance	Percentage composition of graduates by degree grade and gender (divide the final degree/final grades in at least 4 classes, and identify, for the assessments of excellence, a special class only for the highest marks with honors).
	Percentage of regular students, by type of course and disaggregated by gender.
	First year dropout rate by type of course and disaggregated by gender.
Employment	Employment rate of graduates at 1 year and 5 years from graduation, by type of course and gender.

Net monthly salary of graduates at 1 year and 5 years from graduation by type of course and gender.

Indicators related to Teaching and Research Staff

The indicators related to teaching and research staff focus on analyzing academic careers from a gender perspective.

The main areas of investigation are:

- composition
- career
- research
- teaching

In the context analysis related to the Teaching and Research Staff, these indicators help identify the presence of horizontal and vertical segregation phenomena. **Horizontal segregation** refers to the concentration of a particular gender in a specific field of study. Social stereotypes can influence the choice of studies, discouraging men or women from entering certain areas that are socially perceived as being more suited to one gender or the other.

Vertical segregation refers to the greater difficulty women face in accessing and advancing in academic careers. When analyzing the gender gap in career prospects, particular attention should be paid to the trend over time, in order to assess whether segregation is a phenomenon that is shrinking or, conversely, expanding. Time series data, average age, and role changes are key to this analysis. It is also important to evaluate the distribution of “time” and “funds” between genders, as career opportunities are closely tied to research outcomes, which in turn depend on the time and financial resources available. The following tables provide useful indicators for the context analysis for Teaching and Research Staff. As with the previous sections, the depth of analysis should be calibrated based on the principle of proportionality, balancing the (human and material) resources required (and available) to gather the information with the utility of the information to be obtained.

Composition indicators
Gender and role distribution expresses the absolute number of women and men in the total teaching and research staff for each role.
Historical series of teaching and research staff by gender and role.
Distribution of teaching and research staff by gender, role and age.
Average age by gender and role.
<i>Ratio</i> of number of women to number of men in a given role, year and scientific area.

3.2.2 Municipalities

The indicators described below relate to the first two categories of stakeholders (citizens and employees). Similar to universities, governance indicators and other relevant indicators for municipalities should be developed using methods similar to those presented here, i.e., by considering the specificities of the institution and its stakeholders from a gender perspective. Table 5 presents some significant indicators.

Indicators related to citizens¹²

Indicators
Youth (woman) unemployment rate.
Employment rates by gender, age
Total activity rate of population, by gender, age
Educational level, by gender, age
Resident population in rural municipalities by gender, age
Non-executive employees by gender and age
People at risk of poverty or social exclusion by gender, age
Use of public transportation by gender, age, ability etc.

Indicators related to employees

The purpose of the context analysis concerning employees is to outline the framework of human resources in terms of gender equality, particularly regarding employment, remuneration, and career advancement. Table 6 presents some significant indicators.

Indicators
Staff time series by gender (3 to 5 years)
Organizational positions by gender
Executives by gender
Part-time by gender and age
Use of permits by gender and type of permit
Non-executive employees by gender and age
Executive staff by gender and educational qualification
Non-executive staff by gender and educational qualification

The list of indicators should be adapted to the specific realities of the institution. The selection of indicators should be based on their relevance and the proportionality of the resources employed in relation to the achievable informational objectives.

3.3 Actions for gender equality

The second area of Gender Budgeting (GB) focuses on information regarding actions for gender equality. For gender budget to fulfill its programmatic function, the information should include not only actions already implemented but also those planned for future implementation. The content of the information will naturally depend on the specific actions undertaken by each institution, making it impossible to create a universally applicable list. However, regardless of the specific actions, the following information should be provided for each:

- objective
- content of the action
- recipients
- results
- requested and allocated financial resources.

The table below provides an example of how information on actions could be organized.

¹² The list of indicators is taken from ISTAT (National Institute of Statistics) based in Italy.

Tab. 7. Actions for gender equality

Objective	Action content	Recipients	Results	Resources
Reconciling work and life	Nurseries	Employees, students, working citizens	Nursery users Summer camp	...
Reconciling work and life	Summer camps	Employees, students, working citizens	users Smart working	...
Reconciling work and life	After-school	Employees, students, working citizens	requests submitted and	...
Reconciling work and life	Family care	Employees, students, working citizens	accepted by gender	...
Reconciling work and life	Smart working	Employees, students, working citizens	No. of women applying for part-time work	...
Well-being	Events for the working well-being	Employees, students, working citizens	...	...
Well-being	Space adjustment	Employees, students, working citizens	...	...
Combating mobbing and discrimination	Training courses on combating mobbing and discrimination	Employees, students, working citizens	...	...
Training courses on combating mobbing and discrimination	Training courses on combating mobbing and discrimination	Means of denouncing harassment	...	...
Other	Other	...	...	...

Through the context analysis, Gender Budgeting (GB) GB provides an accurate report of the institution from a gender perspective. This information serves as a fundamental element in guiding the definition of the Planning Guidelines, which include the institution's objectives and strategies (e.g., University Strategic Plan or local government planning). In the subsequent phase, the necessary economic resources are allocated to achieve the planned objectives.

3.4. Financial reporting

Financial reporting outlines the classification of financial resources used for actions aimed at promoting gender equality. It also explains how the Gender Budget interacts with the organization's primary management documents and/or influences their preparation. This area identifies the economic resources required to maintain and develop the actions described in area 2, which are aimed at reducing gender inequality. Costs and revenues are classified into three main groups.

- Group 1: costs/revenues aimed at reducing gender inequalities. These are directly attributable to or targeted at reducing gender inequalities or promoting equal opportunities through positive actions.
- Group 2: gender-sensitive costs and revenues. These are related to measures that have a different impact on men and women. Specifically, this group includes costs for producing individual services (used directly by individuals) and revenues from promoting such services.
- Group 3: costs and revenues not calculable from a gender perspective. These include costs and revenues that do not have a direct impact on gender and/or are not connected to gender considerations.

4. Gender Audit

According to the definition of Quinn¹³, gender auditing is the “Assessment of the extent to which gender equality is effectively institutionalized in the policies, programs, organizational structures and proceedings (including decision-making processes) and in the corresponding budgets”.

Once actions have been implemented, it is essential to verify whether and to what extent the objectives have been achieved. The gender audit serves this purpose, focusing on the deviations between the planned and achieved results. In this way, GB contributes to monitoring outcomes by providing information on planned initiatives and resources. Thus, GB also assumes an audit function. For this reason, it is beneficial to draft it at least every three years, allowing for periodic monitoring of the objectives' achievement. This enables the measurement of the impacts of the actions taken and provides insights into which actions should be repeated in the future and any necessary corrective measures.



The auditing relies on performance indicators, which represent the immediate outcomes of the actions implemented (e.g. How many people participated in the action? How many people benefited from the implemented actions? How many used the service?). Performance indicators can be both quantitative and qualitative and are designed to continuously monitor the actions carried out, ideally on an annual basis. A simple summary diagram useful for illustrating the performance indicators and achieved results within the GA is shown in Figure 7:

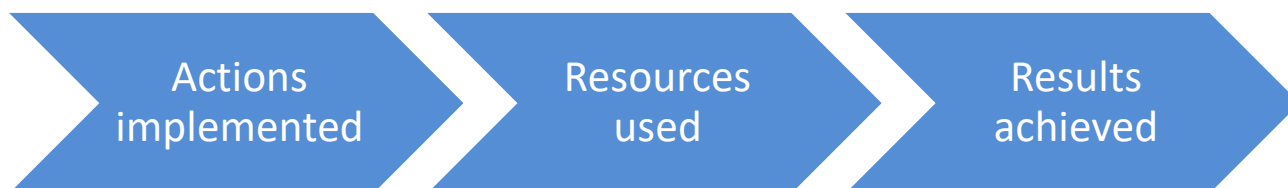


Fig. 7 Audit Summary

Since performance indicators are linked to the implemented action and pursued objectives, providing an exhaustive list is not feasible. However, some examples can illustrate which aspects of an action can be measured in terms of results achieved, as shown in Table 7.

Tab. 8 Examples of audits on indicators		
Indicator	Planned expenses	Expenses actually incurred
Nursery users
Summer camp users
Smart working requests submitted and accepted by gender
Contract conversion requests from full-time to part-time and vice versa

¹³ Quinn, S., *Gender budgeting: practical implementation. Handbook*, Council of Europe, 2009.

Participants in workshops on pluralism	...	...
Other	...	...

Finally, the auditing process concludes with an analysis of potential deviations between the objectives set and the objectives achieved. The causes of such deviations may include:

- obstacles that cannot be removed in the short term
- obstacles that can be removed in the short term
- overestimation of achievable objectives
- insufficient financial resources
- extraordinary events (e.g., COVID-19, wars)
- forecast errors

The identified causes, depending on their nature, will inform and guide future actions. **Gap analysis** (deviation analysis) is of fundamental importance, as it serves as a key tool for shaping subsequent planning efforts. This analysis should be conducted before formulating programs for subsequent years to maximize the likelihood of success for equality initiatives. For example, based on the deviation causes listed above, the gap analysis could be organized as shown in Table 8.

Tab 9. Gap analysis	
Cause of deviations	Corrective Actions
Obstacles that cannot be removed in the short term	Medium-long term planning should include actions aimed at progressively overcoming the obstacles identified.
Obstacles that can be removed in the short term	Planning should immediately include corrective actions
Overestimation of achievable objectives	These deviations are probably due to a context analysis (see above) that was not carefully carried out and require an immediate re-reading of the data collected.
Insufficient financial resources	It would be appropriate to intensify awareness-raising actions aimed at the bodies that decide on the allocation of funds
Extraordinary events (e.g. COVID-19, wars)	Such events cannot be controlled but only managed in their effects.
Forecast errors	For planning to be accurate it is useful that the human resources involved in the budgeting and auditing process are adequately trained, since these errors increase the risk of failure.

Table 8 provides guidance on the type of corrective actions to be taken during the planning phase. The choice of specific actions is left to the discretion of each institution, depending on its unique characteristic.

5. Conclusions



The purpose of this e-booklet is to offer guidelines for carrying out two central activities in gender reporting: budgeting and auditing. Specifically, it outlines the principles upon which these activities should be based and provides summary frameworks to support both actions for gender equality and reporting and control mechanisms. A key component of the budgeting and auditing processes is the context analysis, which forms the foundation for all subsequent activities. The context analysis is essential for understanding the specific manifestations of gender inequality within each institution. As demonstrated throughout this guide the context analysis has a cascading impact: Action planning; Actions to be undertaken determine the planning of financial resources; Actions funded by these resources lead to measurable results; Deviations between actual and budgeted results highlight the need for corrective actions, which guide future implementation.

Most of the recommendations and guidelines provided in this e-booklet are intentionally broad and general. This flexibility is critical, as the principles outlined here are designed to adapt to the specific needs and characteristics of the reporting institutions, whether universities or municipalities—acknowledging that these entities can differ significantly. These guidelines believe that the best way to obtain the greatest possible amount of truly meaningful information is through flexible operating schemes. Rather than prescribing specific actions, the guide establishes parameters to guide implementation and reporting based on the particular context in which they occur. For this reason, the guide does not present the individual actions to be undertaken since this indication would be misleading. On the contrary, the guide defines the parameters to be followed in order to make the choices of implementation and reporting, based on the characteristics of the context in which the implementation is inserted. For these reasons, the guide does not provide a mandatory list of contents, nor rigid reporting schemes. Instead, it defines the reporting criteria and recalls the transversally - university and municipality- significant information. Although this approach may reduce the comparability of data, it increases the probability that institutions will provide information that accurately reflects the specific forms of gender inequalities present in their contexts. Our information heritage will thus be much richer because we will become aware of the most diverse forms of inequality on which to reflect and act.

Additionally, this e-booklet includes a dedicated section focused on the implementation and integration of the Gender Equality Plan (GEP) and GB. The aim of this section is to avoid document duplication and, more importantly, to enhance the integration of these tools as effective instruments for promoting gender equality and addressing existing gender inequalities within institutions and society.

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Appendix

I–Gender Budget Template

Table 1. Gender Budget Template for Universities

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 professor women and percentage of full professor 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 (fulltime, 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) with in 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 with in 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 equality		
Each action can have one or more result indicators (some examples are below)		
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 sufficient family members (for example elderly). Assistance of non-self-disabled people	
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 roundtables, 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			
	For each indicator linked to the action (mentioned above) Number of women and men users/Number of applicants Number of applicants/Number of population	YEAR N	YEAR N+1
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: FINANCIAL REPORTING

Financial information		
	YEAR N	YEAR N+1
<p>1 Costs/revenues aimed at reducing gender inequalities. 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>		
<p>2 Gender-sensitive costs/revenues: costs for the production of individual services and revenues for the offering of individual services.</p>		
<p>3 Costs/revenues not calculable from a gender perspective: For costs, examples include costs of facilities (utilities, equipment rental fees, etc.); depreciations, etc. For revenues examples include generic contributions, etc.</p>		

Table 2. Gender Budget Template for municipalities

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, etc.). 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, etc.).		
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/Smart working Number of requests for conversion to teleworking/remote work/smart working, 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.		
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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 of interests 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.		

<p>2. Health, Poverty, and Disadvantaged 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; etc.</p>		
<p>3. Economic Characteristics and Labor Market a) Employment rate, by gender</p>		
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 employees by sector of activity and gender		
<p>4. Environment and Quality of Life It is necessary to identify indispensable variables to analyze the impact of territorial policies on citizenship. For example: Safety/security and Crime Transport and Mobility Environmental Protection Culture, Sports, and free time</p>		
<p>5. Municipal services - Number of residents by gender - reconciliation of life and work times services - care services - education services - sport services - etc.</p>		

SECTION 2: ACTIONS FOR GENDER EQUALITY

<p>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</p>		
<p>Reconciliation of life, work and study times</p>		
		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			
	For each indicator linked to the action (above mentioned) Number of women and men users / Number of applicants Number of applicants /Number of populations.	YEAR N	YEAR N+1
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 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, by gender.		
2	Results of surveys on the organizational well-being of employees.		
3	Other		

SECTION 3: FINANCIAL REPORTING

Financial information	YEAR N	YEAR N+1
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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>		

II - Correspondence table of academic positions by country (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	Professor
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	Professor Associado	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